

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 03/08/2016

Place: Evergreen Memorial Cemetery Office
302 E. Miller St. Bloomington, IL 61701

Time: 6:00 P.M.

- I. Call to order: Greg Fraley
- II. Approval of Minutes of the February 9th, 2016 Board Meeting.
- III. Approval of financials as presented for the month of February, 2016.
- IV. Approval of anticipated expenditures as presented for the month of March, 2016.
- V. Approval to link square card reader that is being purchased for the AVTT Vietnam Wall fundraisers to the cemetery bank account.
- VI. Update on the AVTT Vietnam Wall.
- VII. 2015 Year to Date Burials: Evergreen Memorial Cemetery: 12
East Lawn Memorial Gardens Cemetery: 30
Park Hill Cemetery: 22
Evergreen Memorial Pet Cemetery: 0
- VIII. Comments
- IX. Public Comments
- X. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--EVERGREEN MEMORIAL CEMETERY

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **29th day of February 2016**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **8th day of March 2016**.

Supervisor of the Town of the City of Bloomington, McLean County, Illinois.

Notary Public

This **8th day of March 2016**.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of **\$250.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **\$156,104.31** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,316.37** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$98,306.69** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Secretary/Treasurer for Cemetery Board:

Pamala J Eaton

Cemetery Board Vice President:

Gregory E Fraley

Board of Trustees of the Evergreen Memorial Cemetery, Town of the City of Bloomington, McLean County, Illinois

This **28th day of March 2016**.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Supervisor.

Town Clerk

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Month of: FEBRUARY 2016

Funds at Commencement

Cash: Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	175,083	
Cash: Heartland Bank 7782 (Reserve)	\$	268,287	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	97,695	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
		<u> </u>	
Public Funds at Commencement			\$ 708,124

Funds Received This Month

Opening/Closing Fees	\$	5,450	
Sale of Lots	\$	2,385	
Sale of Crypts	\$	125	
Sale of Niches	\$	6,423	
Sale of Burial Supplies	\$	200	
Interest: Reserve/Checking	\$	30	
Income from Trusts	\$	11	
Other Income	\$	2,245	
Inspection Fees	\$	75	
		<u> </u>	
Public Funds Received This Month			\$ 16,944
			<u> </u>
Public Funds Available			\$ 725,067

Funds Expended This Month

TOTAL Public Funds at Month End

\$ 35,282
\$ 689,786

Funds at Month End

Cash: Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	156,104	
Cash: Heartland Bank 7782 (Reserve)	\$	268,316	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	98,307	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
		<u> </u>	
TOTAL Public Funds at Month End			<u>\$ 689,786</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 175,083
Deposits			
Opening/Closing Fees	\$	5,450	
Sale of Lots	\$	2,385	
Sale of Crypts	\$	125	
Sale of Niches	\$	6,423	
Sale of Burial Supplies	\$	200	
Other Income	\$	2,245	
Inspection Fee	\$	75	
Prepaid O/C Deposits transferred to Acct 7114	\$	(600)	
Total Deposits for Month		<u> </u>	
			\$ 16,303
Total Funds Available			\$ 191,386
Checks Written			
Compensation & Benefits	\$	21,108	
Administrative Expenses	\$	2,673	
Cemetery Improvements, Maintenance & Repair	\$	7,696	
Cemetery Operations	\$	3,804	
Total Checks Written		<u> </u>	
			\$ 35,282
Total Checks Written			\$ 35,282
Checkbook Balance at Month End			<u>\$ 156,104</u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	168,703	
Less Outstanding Checks	\$	(12,599)	
		<u> </u>	
Checkbook Balance per Reconciliation			<u>\$ 156,104</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			Feb-16
Revenue			
42000 Opening/Closing Fee		\$ 5,450	
42500 Sale of Lots		\$ 2,385	
43000 Sale of Crypts		\$ 125	
43100 Sale of Niches		\$ 6,423	
44700 Sale of Burial Supplies		\$ 200	
43500 Interest: Savings/Checking		\$ 30	
49000 Income from Trusts		\$ 11	
49020 Other Income		\$ 2,245	
49021 Inspection Fees		\$ 75	
	Total Revenue	<u>\$</u>	\$ 16,944
			<u>\$ 16,944</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 5,172	
50102 Wages: Cemetery Staff		\$ 9,488	
50201 Payroll Taxes: FICA		\$ 1,013	
50202 IMRF		\$ 1,994	
50204 Health Insurance		\$ 3,424	
_____ Direct Deposit Transmittal Fees		\$ 18	
	Total Compensation & Benefits	<u>\$</u>	\$ 21,108
Administrative Expenses			
51500 Contractual Services		\$ 35	
52000 Office Supplies		\$ 351	
52500 Utilities		\$ 1,263	
54000 Advertising		\$ 234	
55400 Special Event Expenses		\$ 666	
55450 Other Admin Expenses		\$ 124	
	Total Administrative Expenses	<u>\$</u>	\$ 2,673
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair		\$ 1,181	
57800 Operating Equipment		\$ 670	
57900 Office Equipment		\$ 150	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 630	
	Total Cemetery Improvements, Maint & Repair	<u>\$</u>	\$ 7,696
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 561	
56000 Tree Removal/Monument Repair		\$ 2,700	
56500 Equipment Repairs		\$ 406	
56600 Cemetery Supplies & Maintenance		\$ 137	
	Total Cemetery Operations	<u>\$</u>	\$ 3,804
			<u>\$ 35,282</u>
	Total Expense		<u>\$ (18,338)</u>
Net Income			<u>\$ (18,338)</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>Feb-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 505,993	\$ 506,600	\$ (607)	99.9%
41000 Personal Property Replacement Tax	\$ 44,024	\$ 40,000	\$ 4,024	110.1%
42000 Opening/Closing Fee	\$ 43,513	\$ 50,000	\$ (6,487)	87.0%
42100 Marker Commission	\$ 6,867	\$ 7,000	\$ (133)	98.1%
42500 Sale of Lots	\$ 55,326	\$ 50,000	\$ 5,326	110.7%
43000 Sale of Crypts	\$ 5,555	\$ 20,000	\$ (14,445)	27.8%
43100 Sale of Niches	\$ 16,292	\$ 20,000	\$ (3,708)	81.5%
44700 Sale of Burial Supplies	\$ 800	\$ 5,000	\$ (4,200)	16.0%
44800 Sale - Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
_____ Sale - Other	\$ 2,400	\$ -	\$ 2,400	
43500 Interest: Savings/Checking	\$ 325	\$ 100	\$ 225	325.2%
49000 Income from Trusts	\$ 3,091	\$ 1,500	\$ 1,591	206.1%
49020 Other Income	\$ 22,777	\$ 2,490	\$ 20,287	914.7%
49021 Inspection Fees	\$ 2,850	\$ 3,000	\$ (150)	95.0%
Total Revenue	<u>\$ 709,813</u>	<u>\$ 706,690</u>	<u>\$ 3,123</u>	<u>100.4%</u>
Total Income	\$ 709,813	\$ 706,690	\$ 3,123	100.4%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 75,705	\$ 81,000	\$ (5,295)	93.5%
50102 Wages: Cemetery Staff	\$ 198,013	\$ 233,000	\$ (34,987)	85.0%
50103 Trustee Compensation	\$ 2,750	\$ 3,000	\$ (250)	91.7%
50201 Payroll Taxes: FICA	\$ 19,765	\$ 22,800	\$ (3,035)	86.7%
50202 IMRF	\$ 29,095	\$ 34,000	\$ (4,905)	85.6%
50203 Unemployment Insurance	\$ 8,185	\$ 16,000	\$ (7,815)	51.2%
50204 Health Insurance	\$ 43,496	\$ 60,000	\$ (16,504)	72.5%
_____ Direct Deposit Transmittal Fees	\$ 357	\$ -	\$ 357	
_____ TASC Annual Fees	\$ 357	\$ -	\$ 357	
Total Compensation & Benefits	<u>\$ 377,723</u>	<u>\$ 449,800</u>	<u>\$ (72,077)</u>	<u>84.0%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services	\$ 2,287	\$ 10,000	\$ (7,713)	22.9%
52000 Office Supplies	\$ 2,551	\$ 2,500	\$ 51	102.0%
52500 Utilities	\$ 13,208	\$ 18,000	\$ (4,792)	73.4%
54000 Advertising	\$ 4,253	\$ 10,500	\$ (6,247)	40.5%
54500 Dues/Seminars	\$ 599	\$ 500	\$ 99	119.8%
55500 Legal Expense	\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense	\$ 6,700	\$ 6,700	\$ -	100.0%
55200 COBT (financial)	\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$ 15,318	\$ 4,600	\$ 10,718	333.0%
55450 Other Admin Expenses	\$ 3,443	\$ 4,595	\$ (1,152)	74.9%
Total Administrative Expenses	<u>\$ 80,292</u>	<u>\$ 93,595</u>	<u>\$ (13,303)</u>	<u>85.8%</u>
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	\$ 45	\$ 1,500	\$ (1,455)	3.0%
57601 Flags & Flag Poles	\$ 9,474	\$ 10,000	\$ (526)	94.7%
57602 Grounds Maintenance/Repairs	\$ 13,241	\$ 13,700	\$ (459)	96.6%
57603 Road, Fence, Lot, Drains	\$ 1,877	\$ 15,000	\$ (13,123)	12.5%
57700 Equipment Building	\$ 19	\$ 1,810	\$ (1,791)	1.0%
57800 Operating Equipment	\$ 18,684	\$ 20,270	\$ (1,586)	92.2%
57900 Office Equipment	\$ 599	\$ 1,000	\$ (401)	59.9%
58000 Mausoleum (including debt service)	\$ 55,726	\$ 60,792	\$ (5,066)	91.7%
58100 Grave Markers	\$ 4,633	\$ 4,000	\$ 633	115.8%
58300 Veterans Memorial	\$ 4,750	\$ 5,000	\$ (250)	95.0%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 109,046</u>	<u>\$ 135,572</u>	<u>\$ (26,526)</u>	<u>80.4%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Feb-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 8,552	\$ 17,000	\$ (8,448)	50.3%
56000 Tree Removal/Monument Repair	\$ 30,541	\$ 26,000	\$ 4,541	117.5%
56500 Equipment Repairs	\$ 6,992	\$ 4,000	\$ 2,992	174.8%
56600 Cemetery Supplies & Maintenance	\$ 1,696	\$ 4,000	\$ (2,304)	42.4%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 IGA w/COB for leaves & branches disposal	\$ 2,200	\$ 2,200	\$ -	100.0%
59900 Other Cemetery Expenses	\$ 7,314	\$ 21,000	\$ (13,686)	34.8%
Total Cemetery Operations	<u>\$ 57,295</u>	<u>\$ 75,200</u>	<u>\$ (17,905)</u>	<u>76.2%</u>
 Total Expense	 \$ 624,357	 \$ 754,167	 \$ (129,810)	 82.8%
 Net Income	 \$ 85,456	 \$ (47,477)	 \$ 132,933	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Checking Account Activity			
<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland 7774 (Checking)			
02/01/2016	Deposit	Heartland Bank & Trust	50.00
02/01/2016	Debit	Woodforest National Bank	-116.55
02/02/2016	40529	Supermedia/DexMedia (FrontierDirectories)	-117.15
02/02/2016	40530	AT&T Mobility	-165.88
02/02/2016	40531	Ameren Illinois	-440.81
02/02/2016	Deposit	Heartland Bank & Trust	160.00
02/05/2016	Deposit	Heartland Bank & Trust	5,398.45
02/05/2016	Deposit	Heartland Bank & Trust	70.00
02/06/2016	Deposit	Heartland Bank & Trust	25.00
02/11/2016	Transfer	Heartland Bank & Trust	-600.00
02/11/2016	40532	Sam's Club	-325.29
02/12/2016	20160215	Payroll Direct Deposit	-5,167.39
02/12/2016	61151033	EFTPS - IRS	-1,801.42
02/12/2016	Deposit	Heartland Bank & Trust	2,544.88
02/12/2016	Deposit	Heartland Bank & Trust	110.00
02/16/2016	40533	Fryman Tree Service	-2,700.00
02/16/2016	40534	Crow, Tina M, Petty Cash Custodian	-230.89
02/16/2016	40535	Bellas Landscaping	-412.50
02/16/2016	40536	BL Pest Control	-35.00
02/16/2016	40537VOID	Birkey's	0.00
02/16/2016	40538	Dave Capodice Excavating Inc	-768.00
02/16/2016	40539	Cold Spring Memorial Group	-354.40
02/16/2016	40540	Evergreen FS Inc	-242.53
02/16/2016	40541	Triple H Company	-275.58
02/16/2016	40542	Visa Elan...6929	-1,689.14
02/16/2016	40543	Heartland Bank & Trust - mausoleum	-5,066.00
02/16/2016	40544	John Deere Financial	-460.01
02/16/2016	Deposit	Heartland Bank & Trust	1,900.00
02/16/2016	Deposit	Heartland Bank & Trust	50.00
02/19/2016	Deposit	Heartland Bank & Trust	3,680.00
02/19/2016	Deposit	Heartland Bank & Trust	110.00
02/23/2016	40545	City of Bloomington TWP - Reimburse	-7,457.43
02/23/2016	40546	Supermedia/DexMedia (FrontierDirectories)	-117.15
02/23/2016	40547	NICOR Gas	-111.00
02/23/2016	40548	Frontier Communications	-224.63
02/23/2016	40549	City of Bloomington Water Dept	-320.95
02/25/2016	Deposit	Heartland Bank & Trust	2,804.60
02/29/2016	20160229	Payroll Direct Deposit	-4,582.01
02/29/2016	05066668	EFTPS - IRS	-1,636.90
02/29/2016	2108856896	IL Dept of Revenue	-463.07
		Total	<u>-18,978.75</u>