

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 02/09/2016

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

Time: 6:00 P.M.

- I. Call to order: Eugene Lorch
- II. Approval of Minutes of the January 12th, 2016 Board Meeting.
- III. Approval of financials as presented for the month of January, 2016.
- IV. Approval of anticipated expenditures as presented for the month of February, 2016.
- V. Approval of the FY2017 budget
- VI. Approval to transfer up to \$200,000 to a CD from cemetery bank account to obtain better interest rates.
- VII. Approval of sign AMVETS is having made for the beginning of the Avenue of Flags.
- VIII. Update on the AVTT Vietnam Wall.
- IX. 2015 Year to Date Burials: Evergreen Memorial Cemetery: 5
East Lawn Memorial Gardens Cemetery: 19
Park Hill Cemetery: 10
Evergreen Memorial Pet Cemetery:
- X. Comments
- XI. Public Comments
- XII. 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 **31st day of January, 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 **9th day of February, 2016**.

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

Notary Public

This **9th day of February, 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** Petty Cash held at Evergreen Memorial Cemetery Office, **\$175,083.06** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,286.60** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$97,695.45** 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 **22nd day of February, 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: JANUARY 2016

Funds at Commencement

Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	203,321	
Cash: Heartland Bank 7782 (Reserve)	\$	268,255	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	97,384	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
		<u>\$</u>	
Public Funds at Commencement			\$ 736,018

Funds Received This Month

Personal Property Replacement Tax	\$	5,985	
Opening/Closing Fee	\$	3,180	
Sale of Lots	\$	2,335	
Sale of Crypts	\$	2,875	
Sale of Niches	\$	127	
Sales - Burial Supplies	\$	100	
Interest: Reserve/Checking	\$	32	
Income from Trusts	\$	1,849	
Other Income	\$	3,466	
		<u>\$</u>	
Public Funds Received This Month			\$ 19,949
Public Funds Available			<u>\$ 755,967</u>

Funds Expended This Month

TOTAL Public Funds at Month End

\$ 47,843
\$ 708,124

Funds at Month End

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>	
TOTAL Public Funds at Month End			<u>\$ 708,124</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 203,321
Deposits			
Personal Property Replacement Tax	\$	5,985	
Opening/Closing Fee	\$	3,180	
Sale of Lots	\$	2,335	
Sale of Crypts	\$	2,875	
Sale of Niches	\$	127	
Sales - Burial Supplies	\$	100	
Income from Trusts	\$	1,837	
Other Income	\$	3,466	
Total Deposits for Month		<u>\$</u>	
			\$ 19,905
Total Funds Available			\$ 223,226
Checks Written			
Compensation & Benefits	\$	24,151	
Administrative Expenses	\$	14,983	
Cemetery Improvements, Maintenance & Repair	\$	5,951	
Cemetery Operations	\$	2,758	
Total Checks Written		<u>\$</u>	
			\$ 47,843
Prepaid O/C Deposits transferred to Acct 7114		\$	300
Total Checks Written		<u>\$</u>	
			\$ 48,143
Checkbook Balance at Month End			<u>\$ 175,083</u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	186,077	
Plus Outstanding Deposits	\$	50	
Less Outstanding Checks	\$	(11,044)	
		<u>\$</u>	
Checkbook Balance per Reconciliation			<u>\$ 175,083</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			<u>Jan-16</u>
Revenue			
41000 Personal Property Replacement Tax		\$ 5,985	
42000 Opening/Closing Fee		\$ 3,180	
42500 Sale of Lots		\$ 2,335	
43000 Sale of Crypts		\$ 2,875	
43100 Sale of Niches		\$ 127	
43500 Interest: Savings/Checking		\$ 32	
49000 Income from Trusts		\$ 1,849	
49020 Other Income		\$ 3,466	
	Total Revenue		\$ 19,849
			<u>\$ 19,849</u>
	Total Income		
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,642	
50102 Wages: Cemetery Staff		\$ 9,996	
50103 Trustee Compensation		\$ 750	
50201 Payroll Taxes: FICA		\$ 1,222	
50202 IMRF		\$ 2,117	
50204 Health Insurance		\$ 3,424	
	Total Compensation & Benefits		\$ 24,151
Administrative Expenses			
51500 Contractual Services		\$ 35	
52000 Office Supplies		\$ 30	
52500 Utilities		\$ 1,981	
54000 Advertising		\$ 117	
55200 COBT (financial)		\$ 12,200	
55400 Special Event Expenses		\$ 540	
55450 Other Admin Expenses		\$ 80	
	Total Administrative Expenses		\$ 14,983
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment		\$ 460	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 425	
	Total Cemetery Improvements, Maint & Repair		\$ 5,951
Cemetery Operations			
56500 Equipment Repairs		\$ 258	
59900 Other Cemetery Expenses		\$ 2,500	
	Total Cemetery Operations		\$ 2,758
			<u>\$ 47,843</u>
	Total Expense		<u>\$ (27,995)</u>
Net Income			

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income		<u>Jan-16</u>	Budget	\$ Over Budget	% of Budget
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		\$ 38,063	\$ 50,000	\$ (11,937)	76.1%
42100 Marker Commission		\$ 6,867	\$ 7,000	\$ (133)	98.1%
42500 Sale of Lots		\$ 52,941	\$ 50,000	\$ 2,941	105.9%
43000 Sale of Crypts		\$ 5,430	\$ 20,000	\$ (14,570)	27.2%
43100 Sale of Niches		\$ 9,870	\$ 20,000	\$ (10,130)	49.3%
44700 Sale of Burial Supplies		\$ 600	\$ 5,000	\$ (4,400)	12.0%
44800 Sale - Chapel Fee		\$ -	\$ 1,000	\$ (1,000)	0.0%
Sale - Other		\$ 2,400	\$ -	\$ 2,400	
43500 Interest: Savings/Checking		\$ 295	\$ 100	\$ 195	295.4%
49000 Income from Trusts		\$ 3,080	\$ 1,500	\$ 1,580	205.3%
49020 Other Income		\$ 20,531	\$ 2,490	\$ 18,041	824.6%
49021 Inspection Fees		\$ 2,775	\$ 3,000	\$ (225)	92.5%
	Total Revenue	<u>\$ 692,869</u>	<u>\$ 706,690</u>	<u>\$ (13,821)</u>	<u>98.0%</u>
Total Income		\$ 692,869	\$ 706,690	\$ (13,821)	98.0%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 70,533	\$ 81,000	\$ (10,467)	87.1%
50102 Wages: Cemetery Staff		\$ 188,525	\$ 233,000	\$ (44,475)	80.9%
50103 Trustee Compensation		\$ 2,750	\$ 3,000	\$ (250)	91.7%
50201 Payroll Taxes: FICA		\$ 18,752	\$ 22,800	\$ (4,048)	82.2%
50202 IMRF		\$ 27,102	\$ 34,000	\$ (6,899)	79.7%
50203 Unemployment Insurance		\$ 8,185	\$ 16,000	\$ (7,815)	51.2%
50204 Health Insurance		\$ 40,072	\$ 60,000	\$ (19,928)	66.8%
	Total Compensation & Benefits	<u>\$ 355,919</u>	<u>\$ 449,800</u>	<u>\$ (93,881)</u>	<u>79.1%</u>
Administrative Expenses					
51100 Casualty Insurance		\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services		\$ 2,252	\$ 10,000	\$ (7,748)	22.5%
52000 Office Supplies		\$ 1,937	\$ 2,500	\$ (563)	77.5%
52500 Utilities		\$ 11,944	\$ 18,000	\$ (6,056)	66.4%
54000 Advertising		\$ 9,018	\$ 10,500	\$ (1,482)	85.9%
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		\$ 9,652	\$ 4,600	\$ 5,052	209.8%
55450 Other Admin Expenses		\$ 4,960	\$ 4,595	\$ 365	107.9%
	Total Administrative Expenses	<u>\$ 78,997</u>	<u>\$ 93,595</u>	<u>\$ (14,598)</u>	<u>84.4%</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		\$ 12,060	\$ 13,700	\$ (1,640)	88.0%
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		\$ 18,014	\$ 20,270	\$ (2,256)	88.9%
57900 Office Equipment		\$ 449	\$ 1,000	\$ (551)	44.9%
58000 Mausoleum (including debt service)		\$ 50,660	\$ 60,792	\$ (10,132)	83.3%
58100 Grave Markers		\$ 4,003	\$ 4,000	\$ 3	100.1%
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>\$ 101,350</u>	<u>\$ 135,572</u>	<u>\$ (34,222)</u>	<u>74.8%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Jan-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,991	\$ 17,000	\$ (9,009)	47.0%
56000 Tree Removal/Monument Repair	\$ 27,841	\$ 26,000	\$ 1,841	107.1%
56500 Equipment Repairs	\$ 6,586	\$ 4,000	\$ 2,586	164.6%
56600 Cemetery Supplies & Maintenance	\$ 1,559	\$ 4,000	\$ (2,441)	39.0%
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	\$ 6,633	\$ 21,000	\$ (14,367)	31.6%
Total Cemetery Operations	<hr/> \$ 52,810	<hr/> \$ 75,200	<hr/> \$ (22,390)	<hr/> 70.2%
 Total Expense	 \$ 589,075	 \$ 754,167	 \$ (165,092)	 78.1%
 Net Income	 \$ 103,794	 \$ (47,477)	 \$ 151,271	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

<u>Date</u>	<u>Num</u>	<u>Checks Issued Name</u>	<u>Amount</u>
10500 Heartland 7774 (Checking)			
01/01/2016	Debit	Woodforest National Bank	-47.34
01/04/2016	Deposit	Heartland Bank & Trust	75.00
01/05/2016	40511	Frontier Communications	-226.90
01/05/2016	40512	City of Bloomington Water Dept	-337.05
01/05/2016	40513	NICOR Gas	-111.00
01/05/2016	40514	AT&T Mobility	-264.24
01/05/2016	40515	Supermedia/DexMedia (FrontierDirectories)	-117.15
01/05/2016	40516	Ameren Illinois	-375.42
01/05/2016	Deposit	Heartland Bank & Trust	210.00
01/06/2016	Deposit	Heartland Bank & Trust	4,162.52
01/06/2016	Deposit	Heartland Bank & Trust	155.00
01/11/2016	Deposit	Heartland Bank & Trust	25.00
01/13/2016	Transfer	Heartland Bank & Trust	-300.00
01/15/2016	20160115	Payroll Direct Deposit	-6,619.60
01/15/2016	33833166	EFTPS - IRS	-2,290.84
01/15/2016	Deposit	Heartland Bank & Trust	9,160.13
01/15/2016	Deposit	Heartland Bank & Trust	85.00
01/16/2016	Deposit	Heartland Bank & Trust	75.00
01/19/2016	40517	John Deere Financial	-460.01
01/19/2016	40518	BL Pest Control	-35.00
01/19/2016	40519	Pontiac Granite Co Inc	-2,925.00
01/19/2016	40520	Blue Springs Inc & Darrin Fogle	-540.00
01/19/2016	40521	Nord Outdoor Power	-236.62
01/19/2016	40522	Visa Elan...6929	-57.74
01/19/2016	40523	Heartland Bank & Trust - mausoleum	-5,066.00
01/19/2016	40524	City of Bloomington TWP - Financials	-12,200.00
01/22/2016	Deposit	Heartland Bank & Trust	225.00
01/22/2016	Deposit	Heartland Bank & Trust	101.59
01/22/2016	Deposit	Heartland Bank & Trust	3,380.00
01/25/2016	Deposit	Heartland Bank & Trust	50.00
01/26/2016	40525	NICOR Gas	-111.00
01/26/2016	40526	City of Bloomington Water Dept	-329.61
01/26/2016	40527	Frontier Communications	-225.53
01/29/2016	20160131	Payroll Direct Deposit	-5,429.42
01/29/2016	55943000	EFTPS - IRS	-1,688.96
01/29/2016	0634290752	IL Dept of Revenue	-529.01
01/29/2016	40528	City of Bloomington TWP - Reimburse	-7,619.80
01/29/2016	Deposit	Heartland Bank & Trust	10.00
01/29/2016	Deposit	Heartland Bank & Trust	50.00
01/29/2016	Deposit	Heartland Bank & Trust	2,140.71
		Total	<u>-28,238.29</u>