

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 01/12/2016

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 December 8th, 2015 Board Meeting.
- III. Approval of financials as presented for the month of December, 2015.
- IV. Approval of anticipated expenditures as presented for the month of January, 2016.
- V. Approval to keep Amber Crow on payroll as inactive temporary/part time employee to work as needed.
- VI. Presentation by Candace Summers and Beth Whisman regarding the cemetery support of the 2016 discovery walk.
- VII. Preliminary discussion of the FY2017 budget
- VIII. Discussion about letter received from Echo regarding issues with backpack blowers.
- IX. Discussion on Deb Skillrud getting quotes for possible transfer of bank accounts to get better rates.
- X. Update on storm damage that occurred on December 29, 2015.
- XI. Update on the AVTT Vietnam Wall.
- XII. 2015 Year to Date Burials: Evergreen Memorial Cemetery: 63
East Lawn Memorial Gardens Cemetery: 169
Park Hill Cemetery: 116
Evergreen Memorial Pet Cemetery: 3
- XIII. Comments
- XIV. Public Comments
- XV. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN)

)SS

Town of the City of Bloomington

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 December, 2015**, 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 **12th day of January, 2016**.

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

Notary Public

This **12th day of January, 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, **\$203,321.35** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,254.80** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$97,383.51** 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 **25th day of January, 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: **DECEMBER 2015**

Funds at Commencement

Petty Cash	\$	250	
Cash: Heartland Bank 7774 (Checking)	\$	234,133	
Cash: Heartland Bank 7782 (Reserve)	\$	268,223	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	97,372	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	166,808	
		<u>\$</u>	
Public Funds at Commencement			\$ 766,787

Funds Received This Month

Personal Property Replacement Tax	\$	1,838	
Opening/Closing Fee	\$	4,350	
Marker Commission	\$	4,948	
Sale of Lots	\$	2,616	
Sale of Crypts	\$	150	
Sale of Niches	\$	102	
Interest: Reserve/Checking	\$	32	
Income from Trusts	\$	11	
Other Income	\$	521	
Inspection Fees	\$	75	
		<u>\$</u>	
Public Funds Received This Month			\$ 14,643
			<u>\$ 781,430</u>
Public Funds Available			\$ 45,412

Funds Expended This Month

TOTAL Public Funds at Month End

\$ 736,018

Funds at Month End

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>	
TOTAL Public Funds at Month End			<u>\$ 736,018</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 234,133
Deposits			
Personal Property Replacement Tax	\$	1,838	
Opening/Closing Fee	\$	4,350	
Marker Commission	\$	4,948	
Sale of Lots	\$	2,616	
Sale of Crypts	\$	150	
Sale of Niches	\$	102	
Other Income	\$	521	
Inspection Fee	\$	75	
		<u>\$</u>	
Total Deposits for Month			\$ 14,600
			<u>\$ 248,733</u>
Total Funds Available			\$ 248,733
Checks Written			
Compensation & Benefits	\$	24,140	
Administrative Expenses	\$	10,736	
Cemetery Improvements, Maintenance & Repair	\$	6,426	
Cemetery Operations	\$	4,109	
		<u>\$</u>	
Total Checks Written			\$ 45,412
			<u>\$ 45,412</u>
Total Checks Written			\$ 45,412
Checkbook Balance at Month End			<u>\$ 203,321</u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	221,853	
Less Outstanding Checks	\$	(18,532)	
		<u>\$</u>	
Checkbook Balance per Reconciliation			<u>\$ 203,321</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			<u>Dec-15</u>
Revenue			
41000 Personal Property Replacement Tax		\$ 1,838	
42000 Opening/Closing Fee		\$ 4,350	
42100 Marker Commission		\$ 4,948	
42500 Sale of Lots		\$ 2,616	
43000 Sale of Crypts		\$ 150	
43100 Sale of Niches		\$ 102	
43500 Interest: Savings/Checking		\$ 32	
49000 Income from Trusts		\$ 11	
49020 Other Income		\$ 521	
49021 Inspection Fees		\$ 75	
	Total Revenue	<u>\$</u>	\$ 14,643
			<u>\$ 14,643</u>
	Total Income		
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,274	
50102 Wages: Cemetery Staff		\$ 9,723	
50201 Payroll Taxes: FICA		\$ 1,104	
50202 IMRF		\$ 1,596	
50203 Unemployment Insurance		\$ 1,458	
50204 Health Insurance		\$ 3,985	
	Total Compensation & Benefits	<u>\$</u>	\$ 24,140
Administrative Expenses			
51500 Contractual Services		\$ 397	
52000 Office Supplies		\$ 260	
52500 Utilities		\$ 937	
54000 Advertising		\$ 701	
54500 Dues/Seminars		\$ 599	
55100 Audit Expense		\$ 6,700	
55400 Special Event Expenses		\$ 382	
55450 Other Admin Expenses		\$ 760	
	Total Administrative Expenses		\$ 10,736
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment		\$ 1,360	
58000 Mausoleum (including debt service)		\$ 5,066	
	Total Cemetery Improvements, Maint & Repair		\$ 6,426
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 852	
56500 Equipment Repairs		\$ 1,550	
56600 Cemetery Supplies & Maintenance		\$ 39	
59900 Other Cemetery Expenses		\$ 1,668	
	Total Cemetery Operations		\$ 4,109
			<u>\$ 45,412</u>
	Total Expense		<u>\$ (30,769)</u>
Net Income			

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>Dec-15</u>	Budget	\$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	\$ 505,993	\$ 506,600	\$ (607)	99.9%
41000 Personal Property Replacement Tax	\$ 38,039	\$ 40,000	\$ (1,961)	95.1%
42000 Opening/Closing Fee	\$ 34,883	\$ 50,000	\$ (15,117)	69.8%
42100 Marker Commission	\$ 6,867	\$ 7,000	\$ (133)	98.1%
42500 Sale of Lots	\$ 50,606	\$ 50,000	\$ 606	101.2%
43000 Sale of Crypts	\$ 2,555	\$ 20,000	\$ (17,445)	12.8%
43100 Sale of Niches	\$ 9,743	\$ 20,000	\$ (10,257)	48.7%
44700 Sale of Burial Supplies	\$ 500	\$ 5,000	\$ (4,500)	10.0%
44800 Sale - Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
Sale - Other	\$ 2,400	\$ -	\$ 2,400	
43500 Interest: Savings/Checking	\$ 264	\$ 100	\$ 164	263.6%
49000 Income from Trusts	\$ 1,231	\$ 1,500	\$ (270)	82.0%
49020 Other Income	\$ 17,066	\$ 2,490	\$ 14,576	685.4%
49021 Inspection Fees	\$ 2,775	\$ 3,000	\$ (225)	92.5%
Total Revenue	<u>\$ 672,920</u>	<u>\$ 706,690</u>	<u>\$ (33,770)</u>	<u>95.2%</u>
Total Income	\$ 672,920	\$ 706,690	\$ (33,770)	95.2%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 63,891	\$ 81,000	\$ (17,109)	78.9%
50102 Wages: Cemetery Staff	\$ 178,529	\$ 233,000	\$ (54,471)	76.6%
50103 Trustee Compensation	\$ 2,000	\$ 3,000	\$ (1,000)	66.7%
50201 Payroll Taxes: FICA	\$ 17,530	\$ 22,800	\$ (5,270)	76.9%
50202 IMRF	\$ 24,984	\$ 34,000	\$ (9,016)	73.5%
50203 Unemployment Insurance	\$ 8,185	\$ 16,000	\$ (7,815)	51.2%
50204 Health Insurance	\$ 36,648	\$ 60,000	\$ (23,352)	61.1%
Total Compensation & Benefits	<u>\$ 331,767</u>	<u>\$ 449,800</u>	<u>\$ (118,033)</u>	<u>73.8%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services	\$ 2,217	\$ 10,000	\$ (7,783)	22.2%
52000 Office Supplies	\$ 1,907	\$ 2,500	\$ (593)	76.3%
52500 Utilities	\$ 9,964	\$ 18,000	\$ (8,036)	55.4%
54000 Advertising	\$ 9,951	\$ 10,500	\$ (549)	94.8%
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)	0.0%
55400 Special Event Expenses	\$ 9,112	\$ 4,600	\$ 4,512	198.1%
55450 Other Admin Expenses	\$ 4,880	\$ 4,595	\$ 285	106.2%
Total Administrative Expenses	<u>\$ 65,063</u>	<u>\$ 93,595</u>	<u>\$ (28,532)</u>	<u>69.5%</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	\$ 827	\$ 15,000	\$ (14,173)	5.5%
57700 Equipment Building	\$ 19	\$ 1,810	\$ (1,791)	1.0%
57800 Operating Equipment	\$ 17,554	\$ 20,270	\$ (2,716)	86.6%
57900 Office Equipment	\$ 449	\$ 1,000	\$ (551)	44.9%
58000 Mausoleum (including debt service)	\$ 45,594	\$ 60,792	\$ (15,198)	75.0%
58100 Grave Markers	\$ 3,578	\$ 4,000	\$ (422)	89.4%
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>\$ 94,349</u>	<u>\$ 135,572</u>	<u>\$ (41,223)</u>	<u>69.6%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Dec-15</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	\$ 6,328	\$ 4,000	\$ 2,328	158.2%
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	\$ 4,133	\$ 21,000	\$ (16,867)	19.7%
Total Cemetery Operations	\$ 50,052	\$ 75,200	\$ (25,148)	66.6%
 Total Expense	 \$ 541,232	 \$ 754,167	 \$ (212,935)	 71.8%
 Net Income	 \$ 131,688	 \$ (47,477)	 \$ 179,165	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

<u>Date</u>	<u>Num</u>	<u>Checks Issued</u> <u>Name</u>	<u>Amount</u>
10500 Heartland 7774 (Checking)			
12/01/2015	Deposit	Heartland Bank & Trust	260.00
12/01/2015	40489	Supermedia/DexMedia (FrontierDirectories)	-117.15
12/01/2015	40490	Frontier Communications	-226.95
12/01/2015	40491	City of Bloomington Water Dept	-337.05
12/01/2015	40492	Prairie Signs Incorporated	-1,668.00
12/01/2015	Debit	Woodforest National Bank	-72.79
12/04/2015	Deposit	Heartland Bank & Trust	50.00
12/07/2015	Deposit	Heartland Bank & Trust	300.00
12/08/2015	40493	Ameren Illinois	-373.41
12/09/2015	Deposit	Heartland Bank & Trust	25.00
12/10/2015	Deposit	Heartland Bank & Trust	2,349.60
12/15/2015	20151215	Payroll Direct Deposit	-5,595.68
12/15/2015	23676146	EFTPS - IRS	-1,910.32
12/15/2015	40494	Evergreen FS Inc	-805.43
12/15/2015	40495	McLean County Asphalt Co Inc	-39.07
12/15/2015	40496	BL Pest Control	-35.00
12/15/2015	40497	Midwest Equipment	-946.86
12/15/2015	40498	Martin Sullivan Inc	-1,007.47
12/15/2015	40499	George Alarm Co., Inc.	-361.74
12/15/2015	40500	Phillips & Associates CPAs PC	-6,700.00
12/15/2015	40501	Pantagraph; Lee Industries - Central IL	-584.00
12/15/2015	40502	Visa Elan...6929	-1,405.13
12/15/2015	40503	Nord Outdoor Power	-2.43
12/15/2015	40504	Sam's Club	-86.31
12/15/2015	40505	ICFHA - Illinois Cemetery & Funeral Home	-442.00
12/15/2015	40506	ICFHA - Illinois Cemetery & Funeral Home	-157.00
12/15/2015	40507	John Deere Financial	-460.01
12/15/2015	40508	Heartland Bank & Trust - mausoleum	-5,066.00
12/30/2015	Deposit	Heartland Bank & Trust	11,615.17
12/30/2015	20151231	Payroll Direct Deposit	-5,179.94
12/30/2015	75681084	EFTPS - IRS	-1,732.46
12/30/2015	1229059136	IL Dept of Revenue	-503.94
12/30/2015	40509	City of Bloomington TWP - Reimburse	-8,138.01
12/30/2015	40510	IDES - IL Dept of Emp Sec	-1,457.67
		Total	<u>-30,812.05</u>