

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 08/11/2015

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 July14, 2015 Board Meeting.
- III. Approval of financials as presented for the month of July, 2015.
- IV. Approval of anticipated expenditures as presented for the month of August, 2015.
- V. Update/Discussion on the Vietnam War Memorial Traveling Wall.
- VI. Preliminary levy discussion.
- VII. Update on replacing Rules & Regulation sign.
- VIII. 2015 Year to Date Burials:
 - Evergreen Memorial Cemetery: 37
 - Evergreen Memorial Pet Cemetery: 0
 - East Lawn Memorial Gardens Cemetery: 113
 - Park Hill Cemetery: 76
- IX. Comments
- X. Public Comments
- XI. 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 July, 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 **11th day of August, 2015**.

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

Notary Public

This **11th day of August, 2015**.

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 **\$50.00** Petty Cash held at Evergreen Memorial Cemetery Office, **\$181,795.25** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,099.48** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$98,225.97** 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 **24th day of August, 2015**.

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: **JULY 2015**

Funds at Commencement

Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	266,708	
Cash: Heartland Bank 7782 (Reserve)	\$	218,367	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	97,915	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	177,966	
Public Funds at Commencement			\$ 761,006

Funds Received This Month

Real Estate Tax Levy			
Personal Property Replacement Tax	\$	7,488	
Opening/Closing Fee	\$	1,900	
Sale of Lots	\$	2,909	
Sale of Crypts	\$	425	
Sale of Niches	\$	2,475	
Sale of Burial Supplies	\$	300	
Interest: Reserve/Checking	\$	32	
Income from Trusts	\$	1,139	
Inspection Fees	\$	225	
Public Funds Received This Month			\$ 16,893
Public Funds Available			\$ 777,898

Funds Expended This Month

Change in Payroll Liabilities 07/31/2015	\$	(1,278)	
TOTAL Public Funds at Month End			\$ 726,047

Funds at Month End

Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	181,705	
Cash: Heartland Bank 7782 (Reserve)	\$	268,099	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	98,226	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	177,966	
TOTAL Public Funds at Month End			\$ 726,047

Checking Account Activity

Checkbook Balance at Commencement			\$ 266,708
Deposits			
Personal Property Replacement Tax	\$	7,488	
Opening/Closing Fee	\$	1,900	
Sale of Lots	\$	2,909	
Sale of Crypts	\$	425	
Sale of Niches	\$	2,475	
Sale of Burial Supplies	\$	300	
Income from Trusts	\$	1,127	
Inspection Fee	\$	225	
Total Deposits for Month			\$ 16,849
Total Funds Available			\$ 283,557
Checks Written			
Compensation & Benefits	\$	41,405	
Administrative Expenses	\$	2,151	
Capital Improvements	\$	6,112	
Cemetery Operations	\$	3,461	
Total Checks Written			\$ 53,129
Transferred to Acct 7782			\$ 50,000
Change in Payroll Liabilities 07/31/2015			\$ (1,278)
Total Checks Written			\$ 101,852
Checkbook Balance at Month End			\$ 181,705

Bank Reconciliation at Month End

Balance per Bank Statement	\$	197,508	
Plus Outstanding Deposits	\$	166	
Less Outstanding Checks	\$	(15,968)	
Checkbook Balance per Reconciliation			\$ 181,705

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income		<u>Jul-15</u>	
Revenue			
41000 Personal Property Replacement Tax	\$	7,488	
42000 Opening/Closing Fee	\$	1,900	
42500 Sale of Lots	\$	2,909	
43000 Sale of Crypts	\$	425	
43100 Sale of Niches	\$	2,475	
44700 Sale of Burial Supplies	\$	300	
43500 Interest: Savings/Checking	\$	32	
49000 Income from Trusts	\$	1,139	
49021 Inspection Fees	\$	225	
		<hr/>	
Total Revenue			\$ 16,893
	Total Income		<hr/> \$ 16,893
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	7,994	
50102 Wages: Cemetery Staff	\$	22,214	
50103 Trustee Compensation	\$	500	
50201 Payroll Taxes: FICA	\$	2,216	
50202 IMRF	\$	3,037	
50203 Unemployment Insurance	\$	1,278	
50204 Health Insurance	\$	4,166	
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Total Compensation & Benefits			\$ 41,405
Administrative Expenses			
51500 Contractual Services	\$	73	
52000 Office Supplies	\$	421	
52500 Utilities	\$	1,051	
54000 Advertising	\$	317	
55400 Special Event Expenses	\$	100	
55450 Other Admin Expenses	\$	189	
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Total Administrative Expenses			\$ 2,151
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair	\$	(370)	
57603 Road, Fence, Lot, Drains	\$	161	
57800 Operating Equipment	\$	460	
58000 Mausoleum (including debt service)	\$	5,066	
58100 Grave Markers	\$	795	
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Total Cemetery Improvements, Maint & Repair			\$ 6,112
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	1,091	
56500 Equipment Repairs	\$	170	
56800 IGA w/COB for leaves & branches disposal	\$	2,200	
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Total Cemetery Operations			\$ 3,461
	Total Expense		<hr/> \$ 53,129
Net Income			<hr/> \$ (36,237)

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>Jul-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 261,236	\$ 506,600	\$ (245,364)	51.6%
41000 Personal Property Replacement Tax	\$ 27,664	\$ 40,000	\$ (12,336)	69.2%
42000 Opening/Closing Fee	\$ 15,583	\$ 50,000	\$ (34,417)	31.2%
42100 Marker Commission	\$ 1,919	\$ 7,000	\$ (5,081)	27.4%
42500 Sale of Lots	\$ 29,629	\$ 50,000	\$ (20,371)	59.3%
43000 Sale of Crypts	\$ 1,325	\$ 20,000	\$ (18,675)	6.6%
43100 Sale of Niches	\$ 2,500	\$ 20,000	\$ (17,500)	12.5%
44700 Sale of Burial Supplies	\$ 400	\$ 5,000	\$ (4,600)	8.0%
44800 Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
43500 Interest: Savings/Checking	\$ 108	\$ 100	\$ 8	108.3%
49000 Income from Trusts	\$ 1,173	\$ 1,500	\$ (327)	78.2%
49020 Other Income	\$ 10,700	\$ 2,490	\$ 8,210	429.7%
49021 Inspection Fees	\$ 1,500	\$ 3,000	\$ (1,500)	50.0%
Total Revenue	<u>\$ 353,737</u>	<u>\$ 706,690</u>	<u>\$ (352,953)</u>	<u>50.1%</u>
Total Income	\$ 353,737	\$ 706,690	\$ (352,953)	50.1%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 30,846	\$ 81,000	\$ (50,154)	38.1%
50102 Wages: Cemetery Staff	\$ 81,020	\$ 233,000	\$ (151,980)	34.8%
50103 Trustee Compensation	\$ 1,333	\$ 3,000	\$ (1,667)	44.4%
50201 Payroll Taxes: FICA	\$ 8,126	\$ 22,800	\$ (14,674)	35.6%
50202 IMRF	\$ 11,340	\$ 34,000	\$ (22,660)	33.4%
50203 Unemployment Insurance	\$ 5,018	\$ 16,000	\$ (10,982)	31.4%
50204 Health Insurance	\$ 16,666	\$ 60,000	\$ (43,334)	27.8%
Total Compensation & Benefits	<u>\$ 154,350</u>	<u>\$ 449,800</u>	<u>\$ (295,450)</u>	<u>34.3%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services	\$ 887	\$ 10,000	\$ (9,113)	8.9%
52000 Office Supplies	\$ 613	\$ 2,500	\$ (1,887)	24.5%
52500 Utilities	\$ 4,491	\$ 18,000	\$ (13,509)	25.0%
54000 Advertising	\$ 7,145	\$ 10,500	\$ (3,355)	68.0%
54500 Dues/Seminars	\$ -	\$ 500	\$ (500)	0.0%
55500 Legal Expense	\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense	\$ -	\$ 6,700	\$ (6,700)	0.0%
55200 COBT (financial)	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 663	\$ 4,600	\$ (3,937)	14.4%
55450 Other Admin Expenses	\$ 1,384	\$ 4,595	\$ (3,211)	30.1%
Total Administrative Expenses	<u>\$ 34,917</u>	<u>\$ 93,595</u>	<u>\$ (58,678)</u>	<u>37.3%</u>
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	\$ 45	\$ 1,500	\$ (1,455)	3.0%
57601 Flags & Flag Poles	\$ 9,776	\$ 10,000	\$ (224)	97.8%
57602 Grounds Maintenance/Repairs	\$ 1,869	\$ 13,700	\$ (11,831)	13.6%
57603 Road, Fence, Lot, Drains	\$ 193	\$ 15,000	\$ (14,807)	1.3%
57700 Equipment Building	\$ 19	\$ 1,810	\$ (1,791)	1.0%
57800 Operating Equipment	\$ 13,694	\$ 20,270	\$ (6,576)	67.6%
57900 Office Equipment	\$ 449	\$ 1,000	\$ (551)	44.9%
58000 Mausoleum (including debt service)	\$ 20,264	\$ 60,792	\$ (40,528)	33.3%
58100 Grave Markers	\$ 1,167	\$ 4,000	\$ (2,833)	29.2%
58300 Veterans Memorial	\$ -	\$ 5,000	\$ (5,000)	0.0%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 47,475</u>	<u>\$ 135,572</u>	<u>\$ (88,097)</u>	<u>35.0%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Jul-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,507	\$ 17,000	\$ (13,493)	20.6%
56000 Tree Removal/Monument Repair	\$ 16	\$ 26,000	\$ (25,984)	0.1%
56500 Equipment Repairs	\$ 653	\$ 4,000	\$ (3,347)	16.3%
56600 Cemetery Supplies & Maintenance	\$ 673	\$ 4,000	\$ (3,327)	16.8%
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	\$ 666	\$ 21,000	\$ (20,334)	3.2%
Total Cemetery Operations	<u>\$ 7,714</u>	<u>\$ 75,200</u>	<u>\$ (67,486)</u>	<u>10.3%</u>
 Total Expense	 \$ 244,455	 \$ 754,167	 \$ (509,712)	 32.4%
 Net Income	 \$ 109,282	 \$ (47,477)	 \$ 156,759	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland 7774 (Checking)			
07/01/2015	Deposit	Heartland Bank & Trust	154.65
07/02/2015	Debit	US Merchant Systems	-17.14
07/02/2015	Deposit	Heartland Bank & Trust	49.07
07/06/2015	Deposit	Heartland Bank & Trust	24.04
07/08/2015	Deposit	Heartland Bank & Trust	2,381.40
07/08/2015	Deposit	Heartland Bank & Trust	9,212.74
07/09/2015	Deposit	Heartland Bank & Trust	1,454.15
07/10/2015	Transfer	Transfer	-50,000.00
07/13/2015	Deposit	Heartland Bank & Trust	290.65
07/15/2015	20150715	Payroll Direct Deposit	-10,834.76
07/15/2015	71517204	EFTPS - IRS	-3,557.92
07/15/2015	40354	Evergreen FS Inc	-546.49
07/15/2015	40355	Ron Smith Printing Co	-225.00
07/15/2015	40356	City of Bloomington - Finance Dept	-2,200.00
07/15/2015	40357	John Deere Financial	-460.01
07/15/2015	40358	Heartland Bank & Trust - mausoleum	-5,066.00
07/15/2015	40359	AT&T Mobility	-165.36
07/15/2015	40360	LimeLight Communications Inc	-200.00
07/15/2015	40361	BL Pest Control	-35.00
07/15/2015	40362	Pontiac Granite Co Inc	-795.00
07/15/2015	40363	McLean County Asphalt Co Inc	-160.99
07/15/2015	40364	Growing Grounds	-56.05
07/15/2015	40365	Dave Capodice Excavating Inc	-118.80
07/15/2015	40366	Visa Elan...6929	-480.95
07/20/2015	Deposit	Heartland Bank & Trust	3,010.00
07/21/2015	Debit	Heartland Bank & Trust	-7.95
07/27/2015	Debit	Merchants Choice	-40.00
07/28/2015	40367	City of Bloomington TWP - Reimburse	-10,165.53
07/28/2015	40368	Frontier Communications	-227.13
07/28/2015	40369	NICOR Gas	-148.00
07/28/2015	40370	Supermedia/DexMedia (FrontierDirectories)	-117.15
07/28/2015	40371	City of Bloomington Water Dept	-339.95
07/28/2015	40372	AT&T Mobility	-170.32
07/31/2015	0867949440	IL Dept of Revenue	-994.88
07/31/2015	20150731	Payroll Direct Deposit	-11,008.95
07/31/2015	83738622	EFTPS - IRS	-3,605.50
07/31/2015	Deposit	Heartland Bank & Trust	165.52
			<u>-85,002.61</u>