

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 12/08/2015

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 November 10th, 2015 Board Meeting.
- III. Approval of Minutes of the November 15th, 2015 Special Meeting.
- IV. Approval of financials as presented for the month of November, 2015.
- V. Approval of anticipated expenditures as presented for the month of December, 2015.
- VI. Approval of cemetery employees salary increase
- VII. Discussion and Approval of random drug/alcohol testing being suspended.
- VIII. Discuss application of the cemetery Health Insurance Policy and if it should be offered to the fulltime less than 12 month employees.
- IX. Discussion if there are any futures plans to increase the number of cemetery employees.
- X. Update on Rules and Regulations sign
- XI. Update of cabinet with vandal cover for office porch.
- XII. Update on the AVTT Vietnam Wall.
- XIII. 2015 Year to Date Burials: Evergreen Memorial Cemetery: 60
East Lawn Memorial Gardens Cemetery: 168
Park Hill Cemetery: 116
Evergreen Memorial Pet Cemetery: 2
- XIV. Comments
- XV. Public Comments
- XVI. 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 **30th day of November, 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 **8th day of December, 2015**.

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

Notary Public

This **8th day of December, 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 **\$250.00** Petty Cash held at Evergreen Memorial Cemetery Office, **\$234,133.40** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,222.90** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$97,372.31** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Cemetery Board Vice President:

Gregory E Fraley

Secretary/Treasurer for Cemetery Board:

Pamala J Eaton

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

This **21st day of December, 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: NOVEMBER 2015

Funds at Commencement

Petty Cash	\$ 250	
Cash: Heartland Bank 7774 (Checking)	\$ 265,220	
Cash: Heartland Bank 7782 (Reserve)	\$ 268,160	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$ 98,261	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$ 166,808	
	<u>\$ 798,700</u>	

Public Funds at Commencement \$ 798,700

Funds Received This Month

Real Estate Tax Levy	\$ 12,201	
Opening/Closing Fee	\$ 5,250	
Sale of Lots	\$ 3,900	
Sale of Crypts	\$ 200	
Sale of Niches	\$ 177	
Sales - Other	\$ 2,400	
Interest: Reserve/Checking	\$ 63	
Income from Trusts	\$ 11	
Other Income	\$ 800	
	<u>\$ 25,002</u>	

Public Funds Received This Month \$ 25,002

Public Funds Available \$ 823,702

Funds Expended This Month

Change in Payroll Liabilities 11/30/2015 \$ 56,936

TOTAL Public Funds at Month End \$ 766,787

Funds at Month End

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>\$ 766,787</u>	

TOTAL Public Funds at Month End \$ 766,787

Checking Account Activity

Checkbook Balance at Commencement \$ 265,220

Deposits

Real Estate Tax Levy	\$ 12,201
Opening/Closing Fee	\$ 5,250
Sale of Lots	\$ 3,900
Sale of Crypts	\$ 200
Sale of Niches	\$ 177
Sales - Other	\$ 2,400
Other Income	\$ 800
2015 Annual Maintenance Transferred to Acct 7114	\$ 2,400
Prepaid O/C Deposits transferred from Acct 7114	\$ (1,500)

Total Deposits for Month \$ 25,828

Total Funds Available \$ 291,048

Checks Written

Compensation & Benefits	\$ 39,698
Administrative Expenses	\$ 1,877
Cemetery Improvements, Maintenance & Repair	\$ 14,317
Cemetery Operations	\$ 1,044

Total Checks Written \$ 56,936

Change in Payroll Liabilities 11/30/2015 \$ (22)

Total Checks Written \$ 56,915

Checkbook Balance at Month End \$ 234,133

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 248,780	
Less Outstanding Checks	\$ (14,647)	
Checkbook Balance per Reconciliation	<u>\$ 234,133</u>	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			<u>Nov-15</u>
Revenue			
40100 Real Estate Tax Levy		\$ 12,201	
42000 Opening/Closing Fee		\$ 5,250	
42500 Sale of Lots		\$ 3,900	
43000 Sale of Crypts		\$ 200	
43100 Sale of Niches		\$ 177	
44700 Sales - Other		\$ 2,400	
43500 Interest: Savings/Checking		\$ 63	
49000 Income from Trusts		\$ 11	
49020 Other Income		\$ 800	
	Total Revenue		\$ 25,002
		Total Income	\$ 25,002
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,398	
50102 Wages: Cemetery Staff		\$ 24,169	
50201 Payroll Taxes: FICA		\$ 2,217	
50202 IMRF		\$ 3,259	
50204 Health Insurance		\$ 3,655	
	Total Compensation & Benefits		\$ 39,698
Administrative Expenses			
51500 Contractual Services		\$ 267	
52000 Office Supplies		\$ 122	
52500 Utilities		\$ 282	
54000 Advertising		\$ 5	
55400 Special Event Expenses		\$ 913	
55450 Other Admin Expenses		\$ 288	
	Total Administrative Expenses		\$ 1,877
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair		\$ 2,945	
57800 Operating Equipment		\$ 880	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 676	
58300 Veterans Memorial		\$ 4,750	
	Total Cemetery Improvements, Maint & Repair		\$ 14,317
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 719	
56500 Equipment Repairs		\$ 187	
56600 Cemetery Supplies & Maintenance		\$ 138	
	Total Cemetery Operations		\$ 1,044
		Total Expense	\$ 56,936
Net Income			<u>\$ (31,935)</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>Nov-15</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	\$ 36,201	\$ 40,000	\$ (3,799)	90.5%
42000 Opening/Closing Fee	\$ 30,533	\$ 50,000	\$ (19,467)	61.1%
42100 Marker Commission	\$ 1,919	\$ 7,000	\$ (5,082)	27.4%
42500 Sale of Lots	\$ 47,990	\$ 50,000	\$ (2,010)	96.0%
43000 Sale of Crypts	\$ 2,405	\$ 20,000	\$ (17,595)	12.0%
43100 Sale of Niches	\$ 9,641	\$ 20,000	\$ (10,359)	48.2%
44700 Sale of Burial Supplies	\$ 500	\$ 5,000	\$ (4,500)	10.0%
44800 Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
Sales - Other	\$ 2,400	\$ -	\$ 2,400	
43500 Interest: Savings/Checking	\$ 232	\$ 100	\$ 132	231.7%
49000 Income from Trusts	\$ 1,219	\$ 1,500	\$ (281)	81.3%
49020 Other Income	\$ 16,544	\$ 2,490	\$ 14,054	664.4%
49021 Inspection Fees	\$ 2,700	\$ 3,000	\$ (300)	90.0%
Total Revenue	<u>\$ 658,277</u>	<u>\$ 706,690</u>	<u>\$ (48,413)</u>	<u>93.1%</u>
Total Income	\$ 658,277	\$ 706,690	\$ (48,413)	93.1%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 57,617	\$ 81,000	\$ (23,383)	71.1%
50102 Wages: Cemetery Staff	\$ 168,806	\$ 233,000	\$ (64,194)	72.4%
50103 Trustee Compensation	\$ 2,000	\$ 3,000	\$ (1,000)	66.7%
50201 Payroll Taxes: FICA	\$ 16,426	\$ 22,800	\$ (6,374)	72.0%
50202 IMRF	\$ 23,388	\$ 34,000	\$ (10,612)	68.8%
50203 Unemployment Insurance	\$ 6,727	\$ 16,000	\$ (9,273)	42.0%
50204 Health Insurance	\$ 32,663	\$ 60,000	\$ (27,337)	54.4%
Total Compensation & Benefits	<u>\$ 307,627</u>	<u>\$ 449,800</u>	<u>\$ (142,173)</u>	<u>68.4%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services	\$ 2,044	\$ 10,000	\$ (7,956)	20.4%
52000 Office Supplies	\$ 1,484	\$ 2,500	\$ (1,016)	59.4%
52500 Utilities	\$ 9,026	\$ 18,000	\$ (8,974)	50.1%
54000 Advertising	\$ 9,250	\$ 10,500	\$ (1,250)	88.1%
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	\$ 8,730	\$ 4,600	\$ 4,130	189.8%
55450 Other Admin Expenses	\$ 4,282	\$ 4,595	\$ (313)	93.2%
Total Administrative Expenses	<u>\$ 54,551</u>	<u>\$ 93,595</u>	<u>\$ (39,044)</u>	<u>58.3%</u>
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	\$ 404	\$ 1,500	\$ (1,096)	26.9%
57601 Flags & Flag Poles	\$ 9,776	\$ 10,000	\$ (224)	97.8%
57602 Grounds Maintenance/Repairs	\$ 11,785	\$ 13,700	\$ (1,915)	86.0%
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	\$ 16,194	\$ 20,270	\$ (4,076)	79.9%
57900 Office Equipment	\$ 449	\$ 1,000	\$ (551)	44.9%
58000 Mausoleum (including debt service)	\$ 40,528	\$ 60,792	\$ (20,264)	66.7%
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>\$ 88,310</u>	<u>\$ 135,572</u>	<u>\$ (47,262)</u>	<u>65.1%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Nov-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,139	\$ 17,000	\$ (9,861)	42.0%
56000 Tree Removal/Monument Repair	\$ 27,841	\$ 26,000	\$ 1,841	107.1%
56500 Equipment Repairs	\$ 4,778	\$ 4,000	\$ 778	119.4%
56600 Cemetery Supplies & Maintenance	\$ 910	\$ 4,000	\$ (3,090)	22.7%
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	\$ 2,465	\$ 21,000	\$ (18,535)	11.7%
Total Cemetery Operations	<u>\$ 45,332</u>	<u>\$ 75,200</u>	<u>\$ (29,868)</u>	<u>60.3%</u>
Total Expense	<u>\$ 495,820</u>	<u>\$ 754,167</u>	<u>\$ (258,347)</u>	<u>65.7%</u>
Net Income	\$ 162,457	\$ (47,477)	\$ 209,934	

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)			
11/02/2015	20151014	Gridley/Bell,Scott,McCormick Trust	2,400.00
11/03/2015	Deposit	Heartland Bank & Trust	160.00
11/04/2015	Deposit	Heartland Bank & Trust	50.00
11/06/2015	Deposit	Heartland Bank & Trust	3,800.00
11/12/2015	Deposit	Heartland Bank & Trust	900.00
11/13/2015	Debit	Woodforest National Bank	-82.16
11/13/2015	20151115	Payroll Direct Deposit	-9,124.99
11/13/2015	34752947	EFTPS - IRS	-2,797.50
11/13/2015	40453	John Deere Financial	-460.01
11/13/2015	40454	Heartland Bank & Trust - mausoleum	-5,066.00
11/13/2015	40455	AT&T Mobility	-165.24
11/13/2015	40456	BL Pest Control	-110.00
11/13/2015	40457	Illini Fire Equipment	-118.00
11/13/2015	40458	Kaeb Sanitary Supply Inc	-122.10
11/13/2015	40459	Blue Springs Inc & Darrin Fogle	-540.00
11/13/2015	40460	Mid-America Insurance Services Inc	-25.00
11/13/2015	40461	Secretary of State of IL, Index Dept	-10.00
11/13/2015	40462	Sam's Club	-138.39
11/20/2015	40463	Christopher D Anderson	-100.00
11/20/2015	40464	Amber M Crow	-100.00
11/20/2015	40465	Billy D Crow	-100.00
11/20/2015	40466	Tina M Crow	-100.00
11/20/2015	40467	Kyle J Durlflinger	-100.00
11/20/2015	40468	Terry L Hansen	-100.00
11/20/2015	40469	Gabrielle Y Nichols -	-100.00
11/20/2015	40470	Rick D Redfairn	-100.00
11/20/2015	40471	Terry R Smith	-100.00
11/20/2015	40472	Deonte A Tucker	-100.00
11/20/2015	40473	Marcus A Tucker	-100.00
11/20/2015	02214783	EFTPS - IRS	-189.92
11/13/2015	40474	Original Niepagen Flower Shop	-76.00
11/13/2015	40475	OSF Occupational Health	-40.50
11/13/2015	40476	Cold Spring Memorial Group	-401.40
11/13/2015	40477	Pontiac Granite Co Inc	-5,025.00
11/13/2015	40478	Don Owen Tire Service Inc	-38.80
11/13/2015	40479	Nord Outdoor Power	-589.98
11/13/2015	40480	CNH Capital	-24.80
11/13/2015	40481	Evergreen FS Inc	-1,217.29
11/13/2015	40482	Visa Elan...6929	-432.22
11/13/2015	40483VOID	Ameren Illinois	0.00
11/13/2015	40484VOID	IL Dept of Revenue	0.00
11/13/2015	40485VOID	City of Bloomington TWP - Reimburse	0.00
11/13/2015	Deposit	Heartland Bank & Trust	3,110.00
11/16/2015	Transfer	Heartland Bank & Trust	-600.00
11/16/2015	Transfer	Heartland Bank & Trust	-300.00
11/16/2015	Transfer	Heartland Bank & Trust	-600.00
11/20/2015	Deposit	Heartland Bank & Trust	150.00
11/23/2015	Deposit	Heartland Bank & Trust	12,419.45
11/23/2015	Deposit	Heartland Bank & Trust	800.00
11/24/2015	40486	NICOR Gas	-111.00
11/24/2015	40487	City of Bloomington Water Dept	-5.80
11/30/2015	Deposit	Heartland Bank & Trust	1,138.48
11/30/2015	201511130	Payroll Direct Deposit	-11,977.19
11/30/2015	62113587	EFTPS - IRS	-3,772.24
11/30/2015	1947269184	IL Dept of Revenue	-973.01
11/30/2015	40488	City of Bloomington TWP - Reimburse	-9,780.28
		Total	<u>-31,086.89</u>