

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 09/08/2015

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 August 11th, 2015 Board Meeting.
- III. Approval of financials as presented for the month of August, 2015.
- IV. Approval of anticipated expenditures as presented for the month of September, 2015.
- V. Approval of replacing Rules & Regulation sign.
- VI. Approval of cabinet with vandal cover for office porch.
- VII. Approval of Tim Gill, wood carving artist, to cut plane design in section D tree that was struck by a plane in 1948.
- VIII. Discuss revenue resources.
- IX. Update on the AVTT Vietnam Wall
- X. 2015 Year to Date Burials:
 - Evergreen Memorial Cemetery: 45
 - Evergreen Memorial Pet Cemetery: 1
 - East Lawn Memorial Gardens Cemetery: 113
 - Park Hill Cemetery: 76
- XI. Comments
- XII. Public Comments
- XIII. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

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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 August, 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 September, 2015**.

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

Notary Public

This **8th day of September, 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, **\$252,171.41** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$268,129.30** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$98,238.02** 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 **28th day of September, 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: AUGUST 2015

Funds at Commencement

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	
		<u> </u>	
Public Funds at Commencement			\$ 726,047

Funds Received This Month

Real Estate Tax Levy	\$	106,802	
Personal Property Replacement Tax	\$	1,009	
Opening/Closing Fee	\$	3,700	
Sale of Lots	\$	8,851	
Sale of Crypts	\$	250	
Sale of Niches	\$	302	
Interest: Reserve/Checking	\$	30	
Income from Trusts	\$	12	
Other Income	\$	209	
Inspection Fees	\$	375	
		<u> </u>	
Public Funds Received This Month			\$ 121,540

Public Funds Available	\$ 847,586
	\$ 52,035

Funds Expended This Month

Change in Payroll Liabilities 08/31/2015	\$	(1,003)
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TOTAL Public Funds at Month End \$ 796,555

Funds at Month End

Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	252,171	
Cash: Heartland Bank 7782 (Reserve)	\$	268,129	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	98,238	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	177,966	
		<u> </u>	
TOTAL Public Funds at Month End			\$ 796,555

Checking Account Activity

Checkbook Balance at Commencement	\$	181,705
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Deposits			
Real Estate Tax Levy	\$	106,802	
Personal Property Replacement Tax	\$	1,009	
Opening/Closing Fee	\$	3,700	
Sale of Lots	\$	8,851	
Sale of Crypts	\$	250	
Sale of Niches	\$	302	
Other Income	\$	209	
Inspection Fee	\$	375	
		<u> </u>	
Total Deposits for Month			\$ 121,498

Total Funds Available	\$ 303,203
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Checks Written			
Compensation & Benefits	\$	35,270	
Administrative Expenses	\$	7,456	
Capital Improvements	\$	7,211	
Cemetery Operations	\$	2,099	
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Total Checks Written			\$ 52,035

Change in Payroll Liabilities 08/31/2015	\$	(1,003)
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Total Checks Written	\$ 51,032
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Checkbook Balance at Month End \$ 252,171

Bank Reconciliation at Month End

Balance per Bank Statement	\$	262,079	
Plus Outstanding Deposits	\$	(300)	
Less Outstanding Checks	\$	(9,608)	
		<u> </u>	

Checkbook Balance per Reconciliation \$ 252,171

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income		<u>Aug-15</u>
Revenue		
40100 Real Estate Tax Levy	\$ 106,802	
41000 Personal Property Replacement Tax	\$ 1,009	
42000 Opening/Closing Fee	\$ 3,700	
42500 Sale of Lots	\$ 8,851	
43000 Sale of Crypts	\$ 250	
43100 Sale of Niches	\$ 302	
43500 Interest: Savings/Checking	\$ 30	
49000 Income from Trusts	\$ 12	
49020 Other Income	\$ 209	
49021 Inspection Fees	\$ 375	
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Total Revenue		\$ 121,540
	Total Income	<hr/> \$ 121,540
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 6,708	
50102 Wages: Cemetery Staff	\$ 18,952	
50201 Payroll Taxes: FICA	\$ 1,830	
50202 IMRF	\$ 2,610	
50203 Unemployment Insurance	\$ 1,003	
50204 Health Insurance	\$ 4,166	
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Total Compensation & Benefits		\$ 35,270
Administrative Expenses		
51500 Contractual Services	\$ 459	
52000 Office Supplies	\$ 5	
52500 Utilities	\$ 897	
54000 Advertising	\$ 459	
55400 Special Event Expenses	\$ 5,154	
55450 Other Admin Expenses	\$ 482	
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Total Administrative Expenses		\$ 7,456
Cemetery Improvements, Maintenance & Repair		
57602 Grounds Maintenance/Repair	\$ 409	
57603 Road, Fence, Lot, Drains	\$ 634	
57800 Operating Equipment	\$ 700	
58000 Mausoleum (including debt service)	\$ 5,066	
58100 Grave Markers	\$ 401	
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Total Cemetery Improvements, Maint & Repair		\$ 7,211
Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 1,287	
56500 Equipment Repairs	\$ 740	
56600 Cemetery Supplies & Maintenance	\$ 24	
59900 Other Cemetery Expenses	\$ 48	
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Total Cemetery Operations		\$ 2,099
	Total Expense	<hr/> \$ 52,035
Net Income		<hr/> \$ 69,505

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>Aug-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 368,037	\$ 506,600	\$ (138,563)	72.6%
41000 Personal Property Replacement Tax	\$ 28,674	\$ 40,000	\$ (11,326)	71.7%
42000 Opening/Closing Fee	\$ 19,283	\$ 50,000	\$ (30,717)	38.6%
42100 Marker Commission	\$ 1,919	\$ 7,000	\$ (5,081)	27.4%
42500 Sale of Lots	\$ 38,480	\$ 50,000	\$ (11,520)	77.0%
43000 Sale of Crypts	\$ 1,575	\$ 20,000	\$ (18,425)	7.9%
43100 Sale of Niches	\$ 2,802	\$ 20,000	\$ (17,198)	14.0%
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	\$ 138	\$ 100	\$ 38	138.1%
49000 Income from Trusts	\$ 1,185	\$ 1,500	\$ (315)	79.0%
49020 Other Income	\$ 10,909	\$ 2,490	\$ 8,419	438.1%
49021 Inspection Fees	\$ 1,875	\$ 3,000	\$ (1,125)	62.5%
Total Revenue	<u>\$ 475,277</u>	<u>\$ 706,690</u>	<u>\$ (231,413)</u>	<u>67.3%</u>
Total Income	\$ 475,277	\$ 706,690	\$ (231,413)	67.3%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 37,554	\$ 81,000	\$ (43,446)	46.4%
50102 Wages: Cemetery Staff	\$ 99,972	\$ 233,000	\$ (133,028)	42.9%
50103 Trustee Compensation	\$ 1,333	\$ 3,000	\$ (1,667)	44.4%
50201 Payroll Taxes: FICA	\$ 9,956	\$ 22,800	\$ (12,844)	43.7%
50202 IMRF	\$ 13,951	\$ 34,000	\$ (20,049)	41.0%
50203 Unemployment Insurance	\$ 6,021	\$ 16,000	\$ (9,979)	37.6%
50204 Health Insurance	\$ 20,832	\$ 60,000	\$ (39,168)	34.7%
Total Compensation & Benefits	<u>\$ 189,619</u>	<u>\$ 449,800</u>	<u>\$ (260,181)</u>	<u>42.2%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services	\$ 1,346	\$ 10,000	\$ (8,654)	13.5%
52000 Office Supplies	\$ 618	\$ 2,500	\$ (1,882)	24.7%
52500 Utilities	\$ 5,388	\$ 18,000	\$ (12,612)	29.9%
54000 Advertising	\$ 7,604	\$ 10,500	\$ (2,896)	72.4%
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	\$ 5,817	\$ 4,600	\$ 1,217	126.5%
55450 Other Admin Expenses	\$ 1,866	\$ 4,595	\$ (2,729)	40.6%
Total Administrative Expenses	<u>\$ 42,373</u>	<u>\$ 93,595</u>	<u>\$ (51,222)</u>	<u>45.3%</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	\$ 2,278	\$ 13,700	\$ (11,422)	16.6%
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	\$ 14,394	\$ 20,270	\$ (5,876)	71.0%
57900 Office Equipment	\$ 449	\$ 1,000	\$ (551)	44.9%
58000 Mausoleum (including debt service)	\$ 25,330	\$ 60,792	\$ (35,462)	41.7%
58100 Grave Markers	\$ 1,568	\$ 4,000	\$ (2,432)	39.2%
58300 Veterans Memorial	\$ -	\$ 5,000	\$ (5,000)	0.0%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 54,686</u>	<u>\$ 135,572</u>	<u>\$ (80,886)</u>	<u>40.3%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Aug-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 4,476	\$ 17,000	\$ (12,525)	26.3%
56000 Tree Removal/Monument Repair	\$ 16	\$ 26,000	\$ (25,984)	0.1%
56500 Equipment Repairs	\$ 1,711	\$ 4,000	\$ (2,289)	42.8%
56600 Cemetery Supplies & Maintenance	\$ 697	\$ 4,000	\$ (3,303)	17.4%
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	\$ 713	\$ 21,000	\$ (20,287)	3.4%
Total Cemetery Operations	<u>\$ 9,813</u>	<u>\$ 75,200</u>	<u>\$ (65,387)</u>	<u>13.0%</u>
 Total Expense	 \$ 296,491	 \$ 754,167	 \$ (457,676)	 39.3%
 Net Income	 \$ 178,787	 \$ (47,477)	 \$ 226,264	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

				Checks Issued
<u>Date</u>	<u>Num</u>	<u>Name</u>		<u>Amount</u>
10500	Heartland 7774	(Checking)		
08/03/2015	EFT	Heartland Bank & Trust		-30.00
08/05/2015	Deposit	Heartland Bank & Trust		1,339.89
08/05/2015	Deposit	Heartland Bank & Trust		1,500.00
08/05/2015	Deposit	Heartland Bank & Trust		1,800.00
08/07/2015	Deposit	Heartland Bank & Trust		526.59
08/18/2015	40373VOID	McLean County Collector		0.00
08/18/2015	40374STOP	Vietnam Veterans Memorial Fund		0.00
08/10/2015	40375	McLean County Collector		-356.70
08/10/2015	40376	Ameren Illinois		-397.68
08/14/2015	EFT	Heartland Bank & Trust		-7.95
08/14/2015	20150815	Payroll Direct Deposit		-8,900.00
08/18/2015	92181958	EFTPS - IRS		-2,658.76
08/18/2015	40377	BL Pest Control		-35.00
08/18/2015	40378	Pantagraph; Lee Industries - Central IL		-459.00
08/18/2015	40379	OSF Occupational Health		-40.50
08/18/2015	40380	Sam's Club		-291.22
08/18/2015	40381	All Types Fence Inc		-634.38
08/18/2015	40382	Dave Capodice Excavating Inc		-368.40
08/18/2015	40383	Cold Spring Memorial Group		-401.40
08/18/2015	40384	Evergreen FS Inc		-1,286.81
08/18/2015	40385	Visa Elan...6929		-1,611.08
08/18/2015	40386	Nord Outdoor Power		-181.31
08/18/2015	40387	Don Owen Tire Service Inc		-542.00
08/18/2015	40388	RP Lumber Company Inc		-11.96
08/18/2015	40389	Crow, Tina M, Petty Cash Custodian		-42.10
08/18/2015	40390	John Deere Financial		-460.01
08/18/2015	40391	Heartland Bank & Trust - mausoleum		-5,066.00
08/18/2015	40392	AVTT Traveling Vietnam Wall		-4,000.00
08/18/2015	40393	City of Bloomington Water Dept		-351.15
08/18/2015	40394	NICOR Gas		-148.00
08/19/2015	Deposit	Heartland Bank & Trust		4,175.00
08/19/2015	Deposit	Heartland Bank & Trust		800.00
08/20/2015	40395	Agent Orange Victims & Widows Support Net		0.00
08/20/2015	20150734	Agent Orange Victims & Widows Support Net		-300.00
08/21/2015	Deposit	Heartland Bank & Trust		1,084.11
08/25/2015	40404	City of Bloomington TWP - Reimburse		-9,567.15
08/28/2015	Deposit	Heartland Bank & Trust		110,581.58
08/31/2015	20150831	Payroll Direct Deposit		-9,470.97
08/31/2015	70515894	EFTPS - IRS		-2,867.42
08/31/2015	000264343	IL Dept of Revenue		-837.45
08/31/2015	EFT	Heartland Bank & Trust		-16.61
				<u><u>70,466.16</u></u>