

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 06/16/2015

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 May 12th 2015 Board Meeting.
- III. Approval of financials as presented for the month of May, 2015.
- IV. Approval of anticipated expenditures as presented for the month of June, 2015.
- V. Approval to transfer \$50,000 from the checking account to the reserve/savings account.
- VI. Approval to accept check from Cargill Inc. and deposit in cemetery operating account, for their portion of the Application fee for the Traveling Wall that will be here at the cemetery in 2016.
- VII. Discussion & Approval to replace Rules & Regulations sign.
- VIII. Discussion and Approval to advertise on Digital Boards around town.
- IX. Discuss involvement with cemetery personal doing payroll etc... at the Township.
- X. Update on the Vietnam War Memorial The Wall That Heals.
- XI. 2015 Year to Date Burials:
 - Evergreen Memorial Cemetery: 27
 - Evergreen Memorial Pet Cemetery: 0
 - East Lawn Memorial Gardens Cemetery: 80
 - Park Hill Cemetery: 57
- XII. Comments
- XIII. Public Comments
- XIV. 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 May, 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 **16th day of June, 2015**.

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

 Notary Public

This **16th day of June, 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, **\$138,871.24** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$218,042.18** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$97,903.78** 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:
 VACANT

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 **22nd day of June, 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: **MAY 2015**

Funds at Commencement

Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	82,366	
Cash: Heartland Bank 7782 (Reserve)	\$	218,016	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	97,892	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	177,966	
		<u>\$</u>	576,290
			Public Funds at Commencement

Funds Received This Month

Real Estate Tax Levy	\$	105,533	
Personal Property Replacement Tax	\$	9,114	
Opening/Closing Fee	\$	5,704	
Sale of Lots	\$	1,765	
Sale of Crypts	\$	300	
Sale of Burial Supplies	\$	100	
Interest: Reserve/Checking	\$	26	
Income from Trusts	\$	12	
Other Income	\$	1,650	
Inspection Fees	\$	375	
		<u>\$</u>	124,579
			Public Funds Received This Month
			Public Funds Available

Funds Expended This Month

Change in Payroll Liabilities 05/31/2015	\$	(2,339)	
		<u>\$</u>	70,375
			TOTAL Public Funds at Month End

Funds at Month End

Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	138,871	
Cash: Heartland Bank 7782 (Reserve)	\$	218,042	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	97,904	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	177,966	
		<u>\$</u>	632,833
			TOTAL Public Funds at Month End

Checking Account Activity

Checkbook Balance at Commencement			\$	82,366
Deposits				
Real Estate Tax Levy	\$	105,533		
Personal Property Replacement Tax	\$	9,114		
Opening/Closing Fee	\$	5,704		
Sale of Lots	\$	1,765		
Sale of Crypts	\$	300		
Sale of Burial Supplies	\$	100		
Other Income	\$	1,650		
Inspection Fee	\$	375		
		<u>\$</u>	124,541	
				Total Deposits for Month
				Total Funds Available
			\$	206,907
Checks Written				
Compensation & Benefits	\$	39,300		
Administrative Expenses	\$	21,660		
Capital Improvements	\$	6,541		
Cemetery Operations	\$	2,874		
		<u>\$</u>	70,375	
				Total Checks Written
			\$	(2,339)
				Change in Payroll Liabilities 05/31/2015
				Total Checks Written
			\$	68,036
				Checkbook Balance at Month End

Bank Reconciliation at Month End

Balance per Bank Statement	\$	173,852	
Plus Outstanding Deposits	\$	274	
Less Outstanding Checks	\$	(35,255)	
		<u>\$</u>	138,871
			Checkbook Balance per Reconciliation

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			<u>May-15</u>
Revenue			
40100 Real Estate Tax Levy		\$ 105,533	
41000 Personal Property Replacement Tax		\$ 9,114	
42000 Opening/Closing Fee		\$ 5,704	
42500 Sale of Lots		\$ 1,765	
43000 Sale of Crypts		\$ 300	
44700 Sale of Burial Supplies		\$ 100	
43500 Interest: Savings/Checking		\$ 26	
49000 Income from Trusts		\$ 12	
49020 Other Income		\$ 1,650	
49021 Inspection Fees		\$ 375	
	Total Revenue		\$ 124,579
		Total Income	\$ 124,579
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 7,343	
50102 Wages: Cemetery Staff		\$ 21,249	
50103 Trustee Compensation		\$ 83	
50201 Payroll Taxes: FICA		\$ 2,060	
50202 IMRF		\$ 2,900	
50203 Unemployment Insurance		\$ 1,497	
50204 Health Insurance		\$ 4,166	
	Total Compensation & Benefits		\$ 39,300
Administrative Expenses			
51100 Casualty Insurance		\$ 19,734	
51500 Contractual Services		\$ 382	
52500 Utilities		\$ 871	
54000 Advertising		\$ 240	
55400 Special Event Expenses		\$ 15	
55450 Other Admin Expenses		\$ 417	
	Total Administrative Expenses		\$ 21,660
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair		\$ 983	
57603 Road, Fence, Lot, Drains		\$ 32	
57800 Operating Equipment		\$ 460	
58000 Mausoleum (including debt service)		\$ 5,066	
	Total Cemetery Improvements, Maint & Repair		\$ 6,541
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 1,424	
56500 Equipment Repairs		\$ 285	
56600 Cemetery Supplies & Maintenance		\$ 498	
59900 Other Cemetery Expenses		\$ 666	
	Total Cemetery Operations		\$ 2,874
		Total Expense	\$ 70,375
Net Income			<u>\$ 54,205</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>May-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 105,533	\$ 506,600	\$ (401,067)	20.8%
41000 Personal Property Replacement Tax	\$ 20,177	\$ 40,000	\$ (19,823)	50.4%
42000 Opening/Closing Fee	\$ 10,256	\$ 50,000	\$ (39,744)	20.5%
42100 Marker Commission	\$ -	\$ 7,000	\$ (7,000)	0.0%
42500 Sale of Lots	\$ 7,555	\$ 50,000	\$ (42,445)	15.1%
43000 Sale of Crypts	\$ 600	\$ 20,000	\$ (19,400)	3.0%
43100 Sale of Niches	\$ -	\$ 20,000	\$ (20,000)	0.0%
44700 Sale of Burial Supplies	\$ 100	\$ 5,000	\$ (4,900)	2.0%
44800 Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
43500 Interest: Savings/Checking	\$ 51	\$ 100	\$ (49)	51.0%
49000 Income from Trusts	\$ 23	\$ 1,500	\$ (1,477)	1.6%
49020 Other Income	\$ 2,600	\$ 2,490	\$ 110	104.4%
49021 Inspection Fees	\$ 975	\$ 3,000	\$ (2,025)	32.5%
Total Revenue	<u>\$ 147,870</u>	<u>\$ 706,690</u>	<u>\$ (558,820)</u>	<u>20.9%</u>
Total Income	\$ 147,870	\$ 706,690	\$ (558,820)	20.9%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 13,731	\$ 81,000	\$ (67,269)	17.0%
50102 Wages: Cemetery Staff	\$ 35,164	\$ 233,000	\$ (197,836)	15.1%
50103 Trustee Compensation	\$ 833	\$ 3,000	\$ (2,167)	27.8%
50201 Payroll Taxes: FICA	\$ 3,537	\$ 22,800	\$ (19,263)	15.5%
50202 IMRF	\$ 5,006	\$ 34,000	\$ (28,994)	14.7%
50203 Unemployment Insurance	\$ 1,497	\$ 16,000	\$ (14,503)	9.4%
50204 Health Insurance	\$ 8,333	\$ 60,000	\$ (51,667)	13.9%
Total Compensation & Benefits	<u>\$ 68,102</u>	<u>\$ 449,800</u>	<u>\$ (381,698)</u>	<u>15.1%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,734	\$ 21,000	\$ (1,266)	94.0%
51500 Contractual Services	\$ 417	\$ 10,000	\$ (9,583)	4.2%
52000 Office Supplies	\$ 140	\$ 2,500	\$ (2,360)	5.6%
52500 Utilities	\$ 1,733	\$ 18,000	\$ (16,267)	9.6%
54000 Advertising	\$ 6,080	\$ 10,500	\$ (4,420)	57.9%
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	\$ 75	\$ 4,600	\$ (4,525)	1.6%
55450 Other Admin Expenses	\$ 626	\$ 4,595	\$ (3,969)	13.6%
Total Administrative Expenses	<u>\$ 28,804</u>	<u>\$ 93,595</u>	<u>\$ (64,791)</u>	<u>30.8%</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	\$ 1,119	\$ 13,700	\$ (12,581)	8.2%
57603 Road, Fence, Lot, Drains	\$ 32	\$ 15,000	\$ (14,968)	0.2%
57700 Equipment Building	\$ 19	\$ 1,810	\$ (1,791)	1.0%
57800 Operating Equipment	\$ 12,774	\$ 20,270	\$ (7,496)	63.0%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
58000 Mausoleum (including debt service)	\$ 10,132	\$ 60,792	\$ (50,660)	16.7%
58100 Grave Markers	\$ 125	\$ 4,000	\$ (3,875)	3.1%
58300 Veterans Memorial	\$ -	\$ 5,000	\$ (5,000)	0.0%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 33,719</u>	<u>\$ 135,572</u>	<u>\$ (101,853)</u>	<u>24.9%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>May-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 1,432	\$ 17,000	\$ (15,568)	8.4%
56000 Tree Removal/Monument Repair	\$ -	\$ 26,000	\$ (26,000)	0.0%
56500 Equipment Repairs	\$ 285	\$ 4,000	\$ (3,715)	7.1%
56600 Cemetery Supplies & Maintenance	\$ 498	\$ 4,000	\$ (3,502)	12.5%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 IGA w/COB for leaves & branches disposal	\$ -	\$ 2,200	\$ (2,200)	0.0%
59900 Other Cemetery Expenses	\$ 666	\$ 21,000	\$ (20,334)	3.2%
Total Cemetery Operations	<u>\$ 2,882</u>	<u>\$ 75,200</u>	<u>\$ (72,318)</u>	<u>3.8%</u>
 Total Expense	 \$ 133,507	 \$ 754,167	 \$ (620,660)	 17.7%
 Net Income	 \$ 14,363	 \$ (47,477)	 \$ 61,840	

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)			
05/01/2015	Deposit	Heartland Bank & Trust	353.05
05/03/2015	Deposit	Heartland Bank & Trust	49.07
05/04/2015	Debit	US Merchant Systems	-17.36
05/05/2015	Deposit	Heartland Bank & Trust	135.00
05/07/2015	Deposit	Heartland Bank & Trust	2,777.00
05/12/2015	40299	Ameren Illinois	-308.81
05/13/2015	40300	BL Pest Control	-35.00
05/13/2015	40301	LimeLight Communications Inc	-125.00
05/13/2015	40302	Evergreen FS Inc	-545.00
05/13/2015	40303	McLean County Asphalt Co Inc	-31.53
05/13/2015	40304	Growing Grounds	-222.00
05/13/2015	40305	Dave Capodice Excavating Inc	-105.20
05/13/2015	40306	Evergreen FS Inc	-1,114.39
05/13/2015	40307	Nord Outdoor Power	-15.27
05/13/2015	Deposit	Heartland Bank & Trust	9,809.43
05/14/2015	Debit	US Merchant Systems	-7.95
05/15/2015	20150515	Payroll Direct Deposit	-9,189.97
05/15/2015	33349146	EFTPS - IRS	-3,039.20
05/19/2015	Deposit	Heartland Bank & Trust	225.00
05/20/2015	40308	McLean County Collector	-665.86
05/20/2015	40309	Sam's Club	-253.41
05/20/2015	40310	Visa Elan...6929	-1,269.70
05/20/2015	40311	John Deere Financial	-460.01
05/20/2015	40312	Heartland Bank & Trust - mausoleum	-5,066.00
05/20/2015	40313	City of Bloomington Water Dept	-332.85
05/20/2015	40314	Frontier Communications	-229.72
05/20/2015	40315	Henson Disposal Inc	-347.25
05/20/2015	Deposit	Heartland Bank & Trust	437.97
05/21/2015	Deposit	Heartland Bank & Trust	97.25
05/23/2015	Deposit	Heartland Bank & Trust	437.97
05/26/2015	Deposit	Heartland Bank & Trust	24.49
05/26/2015	Deposit	Heartland Bank & Trust	3,887.00
05/27/2015	40316	TOIRMA	-19,734.00
05/27/2015	40317	City of Bloomington TWP - Reimburse	-9,973.35
05/29/2015	Deposit	Heartland Bank & Trust	106,222.81
05/29/2015	Deposit	Heartland Bank & Trust	49.07
05/29/2015	40318	Christopher D Anderson	-250.00
05/29/2015	40319	Amber M Crow	-250.00
05/29/2015	40320	Billy D Crow	-250.00
05/29/2015	40321	Tina M Crow	-250.00
05/29/2015	40322	Kyle J Durrflinger	-250.00
05/29/2015	VOID	Timothy K Frank	0.00
05/29/2015	40323	Terry L Hansen	-250.00
05/29/2015	40324	Gabrielle Y Nichols -	-250.00
05/29/2015	40325	Charles L Parker	-250.00
05/29/2015	40326	Rick D Redfairn	-250.00
05/29/2015	40327	Terry R Smith	-250.00
05/27/2015	40328	Supermedia/DexMedia (FrontierDirectories)	-115.40
05/29/2015	20150531	Payroll Direct Deposit	-8,960.38
05/29/2015	65128547	EFTPS - IRS	-431.16
05/29/2015	43166258	EFTPS - IRS	-2,904.14
			<u>56,505.20</u>