

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery

Date: 05/12/2015

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 April 7th 2015 Board Meeting.
- III. Approval of Minutes of the April 22nd 2015 Board Meeting.
- IV. Approval of financials as presented for the month of April, 2015.
- V. Approval of anticipated expenditures as presented for the month of May, 2015.
- VI. Approval of Policy for Low/No income for burial.
- VII. Update on the Vietnam War Memorial The Wall That Heals.
- VIII. 2015 Year to Date Burials:
 - Evergreen Memorial Cemetery: 21
 - Evergreen Memorial Pet Cemetery: 1
 - East Lawn Memorial Gardens Cemetery: 67
 - Park Hill Cemetery: 49
- 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 **30th day of April, 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 May, 2015**.

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

Notary Public

This **12th day of May, 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, **\$82,366.04** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$218,016.26** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$97,891.77** 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:

VACANT

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

This **26th day of May, 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: APRIL 2015

Funds at Commencement

Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	124,800	
Cash: Heartland Bank 7782 (Reserve)	\$	217,991	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	94,680	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	168,547	
		<u>168,547</u>	
Public Funds at Commencement			\$ 606,069

Funds Received This Month

Personal Property Replacement Tax	\$	11,062	
Opening/Closing Fee	\$	4,552	
Sale of Lots	\$	5,790	
Sale of Crypts	\$	300	
Interest: Savings/Checking	\$	25	
Income from Trusts	\$	11	
Other Income	\$	950	
Inspection Fees	\$	600	
Heartland Bank Trust 3189 Activity as of 03/31/2015	\$	9,418	
		<u>9,418</u>	
Public Funds Received This Month			\$ 32,709
Public Funds Available			\$ 638,778

Funds Expended This Month

Payroll Liabilities 04/30/2015			\$ (644)
TOTAL Public Funds at Month End			<u><u>\$ 576,290</u></u>

Funds at Month End

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>177,966</u>	
TOTAL Public Funds at Month End			<u><u>\$ 576,290</u></u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 124,800
Deposits			
Personal Property Replacement Tax	\$	11,062	
Opening/Closing Fee	\$	4,552	
Sale of Lots	\$	5,790	
Sale of Crypts	\$	300	
Other Income	\$	950	
Inspection Fee	\$	600	
		<u>600</u>	
Total Deposits for Month			\$ 23,254
Total Funds Available			\$ 148,054
Checks Written			
Compensation & Benefits	\$	28,802	
Administrative Expenses	\$	7,144	
Capital Improvements	\$	27,179	
Cemetery Operations	\$	8	
		<u>8</u>	
Total Checks Written			\$ 63,132
Prepaid O/C Deposits transferred to Acct 7114			\$ 3,200
Payroll Liabilities 04/30/2015			\$ (644)
Total Checks Written			<u>\$ 65,688</u>
Checkbook Balance at Month End			<u><u>\$ 82,366</u></u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	99,396	
Less Outstanding Checks		<u>(17,030)</u>	
Checkbook Balance per Reconciliation			<u><u>\$ 82,366</u></u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			<u>Apr-15</u>
Revenue			
41000 Personal Property Replacement Tax		\$ 11,062	
42000 Opening/Closing Fee		\$ 4,552	
42500 Sale of Lots		\$ 5,790	
43000 Sale of Crypts		\$ 300	
43500 Interest: Savings/Checking		\$ 25	
49000 Income from Trusts		\$ 11	
49020 Other Income		\$ 950	
49021 Inspection Fees		\$ 600	
	Total Revenue		\$ 23,291
		Total Income	<u>\$ 23,291</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,388	
50102 Wages: Cemetery Staff		\$ 13,915	
50103 Trustee Compensation		\$ 750	
50201 Payroll Taxes: FICA		\$ 1,477	
50202 IMRF		\$ 2,105	
50204 Health Insurance		\$ 4,166	
	Total Compensation & Benefits		\$ 28,802
Administrative Expenses			
51500 Contractual Services		\$ 35	
52000 Office Supplies		\$ 140	
52500 Utilities		\$ 861	
54000 Advertising		\$ 5,839	
55400 Special Event Expenses		\$ 60	
55450 Other Admin Expenses		\$ 208	
	Total Administrative Expenses		\$ 7,144
Cemetery Improvements, Maintenance & Repair			
57000 Office Building		\$ 45	
57601 Flags & Flag Poles		\$ 9,474	
57602 Grounds Maintenance/Repair		\$ 136	
57700 Equipment Building		\$ 19	
57800 Operating Equipment		\$ 12,314	
58000 Mausoleum (including debt service)		\$ 5,066	
58100 Grave Markers		\$ 125	
	Total Cemetery Improvements, Maint & Repair		\$ 27,179
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 8	
	Total Cemetery Operations		\$ 8
		Total Expense	<u>\$ 63,132</u>
Net Income			<u><u>\$ (39,841)</u></u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income		<u>Apr-15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy		\$ -	\$ 506,600	\$ (506,600)	0.0%
41000 Personal Property Replacement Tax		\$ 11,062	\$ 40,000	\$ (28,938)	27.7%
42000 Opening/Closing Fee		\$ 4,552	\$ 50,000	\$ (45,448)	9.1%
42100 Marker Commission		\$ -	\$ 7,000	\$ (7,000)	0.0%
42500 Sale of Lots		\$ 5,790	\$ 50,000	\$ (44,210)	11.6%
43000 Sale of Crypts		\$ 300	\$ 20,000	\$ (19,700)	1.5%
43100 Sale of Niches		\$ -	\$ 20,000	\$ (20,000)	0.0%
44700 Sale of Burial Supplies		\$ -	\$ 5,000	\$ (5,000)	0.0%
44800 Chapel Fee		\$ -	\$ 1,000	\$ (1,000)	0.0%
43500 Interest: Savings/Checking		\$ 25	\$ 100	\$ (75)	25.1%
49000 Income from Trusts		\$ 11	\$ 1,500	\$ (1,489)	0.8%
49020 Other Income		\$ 950	\$ 2,490	\$ (1,540)	38.2%
49021 Inspection Fees		\$ 600	\$ 3,000	\$ (2,400)	20.0%
	Total Revenue	<u>\$ 23,291</u>	<u>\$ 706,690</u>	<u>\$ (683,399)</u>	<u>3.3%</u>
Total Income		\$ 23,291	\$ 706,690	\$ (683,399)	3.3%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 6,388	\$ 81,000	\$ (74,612)	7.9%
50102 Wages: Cemetery Staff		\$ 13,915	\$ 233,000	\$ (219,085)	6.0%
50103 Trustee Compensation		\$ 750	\$ 3,000	\$ (2,250)	25.0%
50201 Payroll Taxes: FICA		\$ 1,477	\$ 22,800	\$ (21,323)	6.5%
50202 IMRF		\$ 2,105	\$ 34,000	\$ (31,895)	6.2%
50203 Unemployment Insurance		\$ -	\$ 16,000	\$ (16,000)	0.0%
50204 Health Insurance		\$ 4,166	\$ 60,000	\$ (55,834)	6.9%
	Total Compensation & Benefits	<u>\$ 28,802</u>	<u>\$ 449,800</u>	<u>\$ (420,998)</u>	<u>6.4%</u>
Administrative Expenses					
51100 Casualty Insurance		\$ -	\$ 21,000	\$ (21,000)	0.0%
51500 Contractual Services		\$ 35	\$ 10,000	\$ (9,965)	0.4%
52000 Office Supplies		\$ 140	\$ 2,500	\$ (2,360)	5.6%
52500 Utilities		\$ 861	\$ 18,000	\$ (17,139)	4.8%
54000 Advertising		\$ 5,839	\$ 10,500	\$ (4,661)	55.6%
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		\$ 60	\$ 4,600	\$ (4,540)	1.3%
55450 Other Admin Expenses		\$ 208	\$ 4,595	\$ (4,387)	4.5%
	Total Administrative Expenses	<u>\$ 7,144</u>	<u>\$ 93,595</u>	<u>\$ (86,451)</u>	<u>7.6%</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		\$ 136	\$ 13,700	\$ (13,564)	1.0%
57603 Road, Fence, Lot, Drains		\$ -	\$ 15,000	\$ (15,000)	0.0%
57700 Equipment Building		\$ 19	\$ 1,810	\$ (1,791)	1.0%
57800 Operating Equipment		\$ 12,314	\$ 20,270	\$ (7,956)	60.7%
57900 Office Equipment		\$ -	\$ 1,000	\$ (1,000)	0.0%
58000 Mausoleum (including debt service)		\$ 5,066	\$ 60,792	\$ (55,726)	8.3%
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>\$ 27,179</u>	<u>\$ 135,572</u>	<u>\$ (108,393)</u>	<u>20.0%</u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	<u>Apr-15</u>		<u>Budget</u>		<u>\$ Over Budget</u>		<u>% of Budget</u>
Cemetery Operations							
55500 Fuel, Oil & Equipment	\$ 8	\$	\$ 17,000	\$	\$ (16,992)		0.0%
56000 Tree Removal/Monument Repair	\$ -	\$	\$ 26,000	\$	\$ (26,000)		0.0%
56500 Equipment Repairs	\$ -	\$	\$ 4,000	\$	\$ (4,000)		0.0%
56600 Cemetery Supplies & Maintenance	\$ -	\$	\$ 4,000	\$	\$ (4,000)		0.0%
56700 Rental Equipment & Short-term Leases	\$ -	\$	\$ 1,000	\$	\$ (1,000)		0.0%
56800 IGA w/COB for leaves & branches disposal	\$ -	\$	\$ 2,200	\$	\$ (2,200)		0.0%
59900 Other Cemetery Expenses	\$ -	\$	\$ 21,000	\$	\$ (21,000)		0.0%
Total Cemetery Operations	\$ 8	\$	\$ 75,200	\$	\$ (75,192)		0.0%
Total Expense	\$ 63,132	\$	\$ 754,167	\$	\$ (691,035)		8.4%
Net Income	\$ (39,841)	\$	\$ (47,477)	\$	\$ 7,636		

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland 7774 (Checking)			
04/02/2015	Deposit	Heartland Bank & Trust	97.44
04/02/2015	EFT	US Merchant Systems	-18.42
04/02/2015	EFT	US Merchant Systems	-63.70
04/06/2015	Deposit	Heartland Bank & Trust	146.52
04/08/2015	Deposit	Heartland Bank & Trust	14,312.29
04/09/2015	40280	Peoria Flag & Decorating Company	-4,736.83
04/14/2015	40281	Nord Outdoor Power	-2,703.91
04/14/2015	40282	Midwest Equipment II	-9,150.00
04/14/2015	40283	BL Pest Control	-35.00
04/14/2015	40284	Dave Capodice Excavating Inc	-136.00
04/14/2015	40285	Pontiac Granite Co Inc	-125.00
04/14/2015	40286	Pantagraph; Lee Industries - Central IL	-129.00
04/14/2015	40287	Visa Elan...6929	-915.50
04/14/2015	40288	McLean County Historical Society	-5,000.00
04/14/2015	40289	Heartland Bank & Trust - mausoleum	-5,066.00
04/14/2015	40290	John Deere Financial	-460.01
04/15/2015	20150415	Payroll Direct Deposit	-5,356.50
04/15/2015	01622860	EFTPS - IRS	-1,839.68
04/16/2015	EFT	US Merchant Systems	-7.95
04/16/2015	Transfer	Heartland Bank & Trust	-200.00
04/16/2015	Transfer	Heartland Bank & Trust	-600.00
04/16/2015	Transfer	Heartland Bank & Trust	-600.00
04/16/2015	Transfer	Heartland Bank & Trust	-600.00
04/16/2015	Transfer	Heartland Bank & Trust	-600.00
04/16/2015	Transfer	Heartland Bank & Trust	-600.00
04/21/2015	40291	NICOR Gas	-139.00
04/21/2015	40292	City of Bloomington Water Dept	-323.77
04/24/2015	Deposit	Heartland Bank & Trust	6,672.00
04/24/2015	Deposit	Heartland Bank & Trust	1,868.55
04/24/2015	Deposit	Heartland Bank & Trust	73.11
04/28/2015	40293	Peoria Flag & Decorating Company	-4,736.83
04/28/2015	40294	AT&T Mobility	-165.36
04/28/2015	40295	Frontier Communications	-230.14
04/28/2015	40296	City of Bloomington Water Dept	-2.90
04/28/2015	40297	Supermedia/DexMedia (FrontierDirectories)	-115.40
04/28/2015	40298	City of Bloomington TWP - Reimburse	-8,860.07
04/30/2015	Deposit	Heartland Bank & Trust	45.00
04/30/2015	20150430	Payroll Direct Deposit	-9,212.15
04/30/2015	41260281	EFTPS - IRS	-2,919.46
			<u>-42,433.67</u>