

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 10/08/2018
Place: Evergreen Memorial Cemetery Office
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

- I. Call to order: Joe Gibson
- II. Roll Call of Attendance
- III. "Consent Agenda

(All Items under the Consent Agenda are considered to be routine in nature and will be enacted in one motion. There will be no separate discussion of these items unless a Board Member or Township Supervisor so requests, in which event, the item will be removed from the Consent Agenda and considered separately and prior to comments by the Cemetery Board, Township Supervisor, or staff.)

- A. Approval of Minutes of the September 10, 2018 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the September 10, 2018 Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of October 2018. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of September 2018. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their October 22, 2018 meeting.)
- V. Discussion and approval of Fiscal Year 2019 – 2020 Preliminary Levy. (Recommend that the FY 2019 – 2020 Preliminary Levy be approved and forwarded on the Township Board for action and approval at their October 22, 2018 meeting.)
- VI. 2018 Year to Date Burials: Evergreen Memorial Cemetery - 54
East Lawn Memorial Gardens Cemetery - 107
Park Hill Cemetery - 61
Evergreen Memorial Pet Cemetery –2
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND

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 September 2018, 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 October 2018.

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

Notary Public

This 8th day of October 2018.

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 in Petty Cash held at Evergreen Memorial Cemetery Office, \$46,466.03 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$348,184.37 at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of \$127,253.41 at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$206,563.29 in STATE FARM BANK (0441), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Cemetery Board Vice President:

Gregory E Fraley

Secretary/Treasurer for Cemetery Board:

Garrett Thalgott

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

This 22nd day of October 2018.

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 CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

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 Town Supervisor.

Town Clerk

Town of the City of Bloomington--Cemetery Fund

Month of: **SEPTEMBER 2018**

Funds at Commencement

Cash: Petty Cash	\$	300	
Cash: Heartland Bank 7774 (Checking)	\$	88,209	
Cash: Heartland Bank 7782 (Reserve)	\$	212,260	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 07/31/2018	\$	206,563	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	126,427	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2018	\$	199,898	
			Funds at Commencement
			\$ 833,656

Public Funds Received This Month

Real Estate Tax Levy	\$	135,868	
Personal Property Replacement Tax	\$	626	\$ 136,494

Other Funds Received This Month

Opening/Closing Fees	\$	4,200	
Sale of Lots	\$	4,481	
Sale of Crypts	\$	125	
Sale of Niches	\$	200	
Sale of Burial Supplies	\$	300	
Interest: Reserve/Checking/Back Taxes	\$	73	
Income from Trusts	\$	27	
Other Income	\$	784	
Inspection Fees	\$	300	\$ 10,491

Total Funds Received This Month	\$	146,984	
Total Funds Available	\$	980,641	

Funds Expended This Month

TOTAL Funds at Month End	\$	928,415
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Funds at Month End

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	46,466	
Cash: Heartland Bank 7782 (Reserve)	\$	348,184	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 08/31/2018	\$	206,563	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	127,253	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2018	\$	199,898	
			TOTAL Funds at Month End
			\$ 928,415

Checking Account Activity

Checkbook Balance at Commencement			\$ 88,209
Deposits			
Personal Property Replacement Tax	\$	626	
Opening/Closing Fees	\$	4,200	
Sale of Lots	\$	4,481	
Sale of Crypts	\$	125	
Sale of Niches	\$	200	
Sale of Burial Supplies	\$	300	
Interest: Checking	\$	17	
Other Income	\$	784	
Inspection Fee	\$	300	
Transfer to Petty Cash (for Sr Expo)	\$	250	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(800)	
Total Deposits for Month			\$ 10,483
			Total Funds Available
			\$ 98,692
Checks Written			
Compensation & Benefits	\$	34,945	
Administrative Expenses	\$	4,050	
Cemetery Improvements, Maintenance & Repair	\$	5,241	
Cemetery Operations	\$	7,990	
			Total Checks Written
			\$ 52,226
			Checkbook Balance at Month End
			\$ 46,466

Bank Reconciliation at Month End

Balance per Bank Statement	\$	51,703	
Plus Outstanding Deposits	\$	421	
Less Outstanding Checks	\$	(5,658)	
			Checkbook Balance per Reconciliation
			\$ 46,466

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Sep-18

Revenue			
40100 Real Estate Tax Levy	\$	135,868	
41000 Personal Property Replacement Tax	\$	626	
42000 Opening/Closing Fee	\$	4,200	
42500 Sale of Lots	\$	4,481	
43000 Sale of Crypts	\$	125	
43100 Sale of Niches	\$	200	
44700 Sale of Burial Supplies	\$	300	
43500 Interest: Checking	\$	17	
43500 Interest: Reserve	\$	17	
49000 Income from Trusts	\$	27	
49020 Other Income & Special Events	\$	784	
49021 Inspection Fees	\$	300	
Total Revenue		<u>\$</u>	146,944
	Total Income		<u>\$</u> 146,944
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	7,480	
50102 Wages: Cemetery Staff	\$	16,290	
50201 Payroll Taxes	\$	1,625	
50202 IMRF	\$	2,997	
50203 IDES - Unemployment Insurance	\$	1,199	
50204 Employee Health Insurance	\$	5,322	
50205 Direct Deposit Transmittal Fees	\$	32	
Total Compensation & Benefits		<u>\$</u>	34,945
Administrative Expenses			
51500 Contractual Services	\$	1,204	
52000 Office Supplies	\$	398	
52500 Utilities	\$	1,143	
55400 Special Event Expenses	\$	1,053	
55450 Other Admin Expenses	\$	252	
Total Administrative Expenses		<u>\$</u>	4,050
Cemetery Improvements, Maintenance & Repair			
58000 Mausoleum (including debt service)	\$	5,066	
58400 Scattering Grounds/Ossuary	\$	175	
Total Cemetery Improvements, Maintenance & Repair		<u>\$</u>	5,241
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	1,079	
56000 Tree Removal/Monument Repair	\$	509	
56600 Cemetery Supplies & Maintenance	\$	1,038	
56700 Rental Equipment & Short-term Leases	\$	137	
56900 Abandoned Lot Reclamation	\$	193	
57602 Grounds Maintenance/Repair	\$	1,239	
57603 Road, Fence, Lot, Drains	\$	2,232	
58100 Grave Markers	\$	1,562	
Total Cemetery Operations		<u>\$</u>	7,990
	Total Expense		<u>\$</u> 52,226
Net Income			<u><u>\$</u></u> 94,718

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Sep-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 492,277	\$ 506,600	\$ (14,323)	97.2%
41000 Personal Property Replacement Tax	\$ 22,901	\$ 40,000	\$ (17,099)	57.3%
42000 Opening/Closing Fee	\$ 27,520	\$ 60,000	\$ (32,480)	45.9%
42100 Marker Commission	\$ 6,933	\$ 8,000	\$ (1,067)	86.7%
42500 Sale of Lots	\$ 29,774	\$ 75,000	\$ (45,226)	39.7%
43000 Sale of Crypts	\$ 750	\$ 16,000	\$ (15,250)	4.7%
43100 Sale of Niches	\$ 2,850	\$ 15,000	\$ (12,150)	19.0%
44700 Sale of Burial Supplies	\$ 1,450	\$ 1,000	\$ 450	145.0%
44800 Chapel Fee	\$ -	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$ 375	\$ 1,000	\$ (625)	37.5%
42400 Sales - Other	\$ 11	\$ 2,400	\$ (2,389)	0.5%
43500 Interest	\$ 1,673	\$ 6,000	\$ (4,327)	27.9%
49000 Income from Trusts	\$ 156	\$ 2,500	\$ (2,344)	6.2%
49020 Other Income & Special Events	\$ 54,953	\$ 2,500	\$ 52,453	2198.1%
49021 Inspection Fees	\$ 1,275	\$ 5,000	\$ (3,725)	25.5%
Total Revenue	<u>\$ 642,897</u>	<u>\$ 741,500</u>	<u>\$ (98,603)</u>	<u>86.7%</u>
Total Income	\$ 642,897	\$ 741,500	\$ (98,603)	86.7%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 50,457	\$ 100,370	\$ (49,913)	50.3%
50102 Wages: Cemetery Staff	\$ 113,251	\$ 210,000	\$ (96,749)	53.9%
50103 Trustee Compensation	\$ 1,583	\$ 3,000	\$ (1,417)	52.8%
50201 Payroll Taxes	\$ 11,516	\$ 23,945	\$ (12,429)	48.1%
50202 IMRF	\$ 20,643	\$ 39,215	\$ (18,572)	52.6%
50203 IDES - Unemployment Insurance	\$ 4,161	\$ 20,000	\$ (15,839)	20.8%
50204 Employee Health Insurance	\$ 30,728	\$ 60,000	\$ (29,272)	51.2%
50205 Direct Deposit Transmittal Fees	\$ 201	\$ 400	\$ (199)	50.3%
50206 TASC Annual Fees	\$ (0)	\$ 400	\$ (400)	0.0%
Total Compensation & Benefits	<u>\$ 232,540</u>	<u>\$ 457,330</u>	<u>\$ (224,790)</u>	<u>50.8%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 19,725	\$ 22,000	\$ (2,275)	89.7%
51500 Contractual Services	\$ 13,875	\$ 10,000	\$ 3,875	138.8%
52000 Office Supplies	\$ 1,538	\$ 4,000	\$ (2,462)	38.5%
52500 Utilities	\$ 7,189	\$ 18,500	\$ (11,311)	38.9%
54000 Advertising	\$ 454	\$ 5,000	\$ (4,546)	9.1%
54500 Dues/Seminars	\$ -	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense	\$ -	\$ 9,000	\$ (9,000)	0.0%
55200 Financial Administration	\$ -	\$ 18,000	\$ (18,000)	0.0%
55400 Special Event Expenses	\$ 8,072	\$ 10,000	\$ (1,928)	80.7%
55450 Other Admin Expenses	\$ 3,719	\$ 4,500	\$ (781)	82.7%
57900 Office Equipment	\$ 2,951	\$ 1,000	\$ 1,951	295.1%
Total Administrative Expenses	<u>\$ 57,523</u>	<u>\$ 105,600</u>	<u>\$ (48,077)</u>	<u>54.5%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 5,889	\$ 8,500	\$ (2,611)	69.3%
57800 Operating Equipment	\$ 55,432	\$ 30,000	\$ 25,432	184.8%
58000 Mausoleum (including debt service)	\$ 80,796	\$ 110,792	\$ (29,996)	72.9%
58150 Real Estate for Parking Lot	\$ -	\$ 40,000	\$ (40,000)	0.0%
58250 Real Estate--repurchase lots	\$ -	\$ 42,000	\$ (42,000)	0.0%
58300 Veterans Memorial	\$ -	\$ 10,000	\$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	\$ 217	\$ 4,000	\$ (3,783)	5.4%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 142,335</u>	<u>\$ 245,292</u>	<u>\$ (102,957)</u>	<u>58.0%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Sep-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 5,016	\$ 10,000	\$ (4,985)	50.2%
56000 Tree Removal/Monument Repair	\$ 27,500	\$ 12,000	\$ 15,500	229.2%
56500 Equipment Repairs	\$ 2,294	\$ 4,000	\$ (1,706)	57.3%
56600 Cemetery Supplies & Maintenance	\$ 3,254	\$ 2,500	\$ 754	130.1%
56700 Rental Equipment & Short-term Leases	\$ 137	\$ 1,000	\$ (863)	13.7%
56800 IGA for Leaves/Branches	\$ -	\$ 6,000	\$ (6,000)	0.0%
56900 Abandoned Lot Reclamation	\$ 756	\$ 5,000	\$ (4,244)	15.1%
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57602 Grounds Maintenance/Repairs	\$ 7,801	\$ 16,000	\$ (8,199)	48.8%
57603 Road, Fence, Lot, Drains	\$ 2,232	\$ 19,000	\$ (16,768)	11.7%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 7,851	\$ 9,000	\$ (1,149)	87.2%
59900 Other Cemetery Expenses	\$ -	\$ 5,000	\$ (5,000)	0.0%
Total Cemetery Operations	\$ 56,840	\$ 91,000	\$ (34,160)	62.5%
Total Expense	\$ 489,238	\$ 899,222	\$ (409,984)	54.4%
Net Income	\$ 153,659	\$ (157,722)	\$ 311,381	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
09/04/2018	Deposit	HBT - Heartland Bank & Trust	516.24
09/06/2018	41359	Ameren Illinois	-354.00
09/06/2018	41360	AT&T Mobility	-194.47
09/06/2018	41361	COMCAST Business	-219.15
09/07/2018	Deposit	HBT - Heartland Bank & Trust	617.64
09/10/2018	Deposit	HBT - Heartland Bank & Trust	23.97
09/11/2018	Deposit	HBT - Heartland Bank & Trust	409.59
09/11/2018	Deposit	HBT - Heartland Bank & Trust	53.49
09/11/2018	41362	Heartland Bank & Trust - mausoleum	-5,066.00
09/11/2018	41363	Dave Capodice Excavating Inc	-712.35
09/11/2018	41364	Growing Grounds	-30.58
09/11/2018	41365	BL Pest Control	-35.00
09/11/2018	41366	Cold Spring Memorial Group	-1,562.40
09/11/2018	41367	Evergreen FS Inc	-1,019.49
09/11/2018	41368	Fastenal Company	-63.44
09/11/2018	41369	Midwest Equipment	-139.98
09/11/2018	41370	Pantagraph; Lee Industries - Central IL	-192.76
09/11/2018	41371	RP Lumber Company Inc	-51.42
09/11/2018	41372	Wollenschlager, Dale W, Masonry	-1,585.00
09/11/2018	41373	All Types Fence Inc	-2,232.02
09/12/2018	20180912	Curry, Jeffery & Janet	-800.00
09/14/2018	Deposit	HBT - Heartland Bank & Trust	2,975.93
09/14/2018	Deposit	HBT - Heartland Bank & Trust	19.45
09/14/2018	Deposit	HBT - Heartland Bank & Trust	20.00
09/14/2018	20180915	Payroll Direct Deposit	-7,715.27
09/14/2018	42473840	EFTPS - IRS	-2,136.62
09/14/2018	41374	TX Child Support SDU	-85.00
09/14/2018	41375	IL State Disbursement Unit	-144.30
09/14/2018	41376	VISA BMCU...1484	-3,058.60
09/18/2018	41377	City of Bloomington Water Dept	-409.03
09/21/2018	Deposit	HBT - Heartland Bank & Trust	2,820.25
09/24/2018	Deposit	HBT - Heartland Bank & Trust	87.52
09/25/2018	41378	City of Bloomington TWP - Reimburse	-11,915.74
09/25/2018	Deposit	HBT - Heartland Bank & Trust	291.75
09/25/2018	41379	NICOR Gas	-94.00
09/27/2018	Deposit	HBT - Heartland Bank & Trust	2,700.00
09/27/2018	Deposit	HBT - Heartland Bank & Trust	48.32
09/28/2018	Deposit	HBT - Heartland Bank & Trust	139.77
09/28/2018	20180930	Payroll Direct Deposit	-8,243.60
09/28/2018	91760946	EFTPS - IRS	-2,338.68
09/28/2018	0685795488	IL Dept of Revenue	-937.60
09/28/2018	41380	TX Child Support SDU	-85.00
09/28/2018	41381	IL State Disbursement Unit	-144.30
09/28/2018	1398960288	IDES - IL Dept of Emp Sec	-1,199.10
09/29/2018	Deposit	HBT - Heartland Bank & Trust	95.29
09/30/2018	Deposit	HBT - Heartland Bank & Trust	185.99
09/30/2018	Credit	Interest	16.67
Total			<u><u>-41,743.03</u></u>

CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **September 11, 2018 through October 8, 2018.**

That said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following bills are correct, reasonable and unpaid and should receive the approval of the Cemetery Board of Trustees.

Subscribed and sworn to before me this **8th day of October 2018.**

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

Notary Public

This **8th day of October 2018.**

WE, the undersigned CEMETERY BOARD OF TRUSTEES, do hereby authorize payment of the bills attached hereto as Exhibit "A". We have examined the foregoing proposed claims and find the same in all respects true and correct and that there is a verified statement from the Supervisor indicating that these amounts should be paid and that the CEMETERY BOARD OF TRUSTEES of the Town of the City of Bloomington, at a regularly constituted meeting of the CEMETERY BOARD OF TRUSTEES and by Motion agreed to by majority of the members of the CEMETERY BOARD, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

Cemetery Board President:

Joseph B Gibson

Cemetery Board Vice President:

Gregory E Fraley

Secretary/Treasurer for Cemetery Board:

Garrett Thalgot

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

I, the CEMETERY MANAGER of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the CEMETERY BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, have passed this Motion 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 for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Cemetery Manager