

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 01/14/2019
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 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 December 10, 2018 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the December 10, 2018 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of January 2019. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of December 2018. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their January 28, 2019 meeting.)
- V. Discussion and approval of Line Item Adjustments to the Fiscal Year 2019 Cemetery Budget. (Recommend approval of Line Item Adjustments to the FY 2019 Budget.)
- VI. Discussion and approval of the Fiscal Year 2020 Budget. (Recommend approval of the Fiscal Year 2020 Budget.)
- VII. Discussion and approval of policy for Annual Spring Cleanup for Cemetery. (Recommend approval of Annual Spring Cleanup policy for Cemetery.)
- VIII. Review and discussion of State Farm CDs and Perpetual Trust Fund.
- IX. 2018 Year to Date Burials: Evergreen Memorial Cemetery - 74
East Lawn Memorial Gardens Cemetery - 142
Park Hill Cemetery - 75
Evergreen Memorial Pet Cemetery -5
- X. Comment

XI. Public Comment

XII. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: **DECEMBER 2018**

Funds at Commencement

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	10,954	
Cash: Heartland Bank 7782 (Reserve)	\$	287,294	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 11/30/2018	\$	207,341	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	127,368	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2018	\$	207,429	
		<u> </u>	
Funds at Commencement			\$ 840,436

Other Funds Received This Month

Opening/Closing Fees	\$	6,500	
Marker Commission	\$	2,894	
Sale of Lots	\$	4,235	
Sale of Crypts	\$	125	
Sale of Niches	\$	402	
Sale of Burial Supplies	\$	200	
Interest: Reserve/Checking	\$	383	
Income from Trusts	\$	24	
		<u> </u>	
Total Funds Received This Month			\$ 14,763
Total Funds Available			<u> </u> \$ 855,199

Funds Expended This Month

TOTAL Funds at Month End **\$ 791,211**

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	61,398	
Cash: Heartland Bank 7782 (Reserve)	\$	187,398	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 12/31/2018	\$	207,595	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	127,392	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2018	\$	207,429	
		<u> </u>	
TOTAL Funds at Month End			<u> </u> <u> </u> \$ 791,211

Checking Account Activity

Checkbook Balance at Commencement			\$ 10,954
Deposits			
Opening/Closing Fees	\$	6,500	
Marker Commission	\$	2,894	
Sale of Lots	\$	4,235	
Sale of Crypts	\$	125	
Sale of Niches	\$	402	
Sale of Burial Supplies	\$	200	
Interest: Checking	\$	383	
Transfer (to)/from Petty Cash Account (Closed)	\$	50	
Transfer (to)/from Reserve Acct 7782	\$	100,000	
Total Deposits for Month		<u> </u>	
			\$ 114,788
Total Funds Available			\$ 125,743
Checks Written			
Compensation & Benefits	\$	24,432	
Administrative Expenses	\$	3,023	
Cemetery Improvements, Maintenance & Repair	\$	32,959	
Cemetery Operations	\$	3,574	
Total Checks Written		<u> </u>	
			\$ 63,988
Total Checks Written			\$ 63,988
Checkbook Balance at Month End			<u> </u> <u> </u> \$ 61,755

Bank Reconciliation at Month End

Balance per Bank Statement	\$	70,579	
Less Outstanding Checks	\$	(9,182)	
		<u> </u>	
Checkbook Balance per Reconciliation			<u> </u> <u> </u> \$ 61,398

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Dec-18

Revenue			
42000 Opening/Closing Fee	\$	6,500	
42100 Marker Commission	\$	2,894	
42500 Sale of Lots	\$	4,235	
43000 Sale of Crypts	\$	125	
43100 Sale of Niches	\$	402	
44700 Sale of Burial Supplies	\$	200	
43500 Interest: Reserve	\$	254	
43500 Interest: Checking	\$	25	
43500 Interest: Reserve	\$	103	
49000 Income from Trusts	\$	24	
		\$	14,763
Total Revenue			\$ 14,763
	Total Income		\$ 14,763
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	7,825	
50102 Wages: Cemetery Staff	\$	9,492	
50201 Payroll Taxes	\$	1,176	
50202 IMRF	\$	2,184	
50203 IDES - Unemployment Insurance	\$	40	
50204 Employee Health Insurance	\$	3,698	
50205 Direct Deposit Transmittal Fees	\$	18	
		\$	24,432
Total Compensation & Benefits			\$ 24,432
Administrative Expenses			
51500 Contractual Services	\$	385	
52000 Office Supplies	\$	729	
52500 Utilities	\$	849	
54500 Dues/Seminars	\$	350	
55400 Special Event Expenses	\$	232	
55450 Other Admin Expenses	\$	478	
		\$	3,023
Total Administrative Expenses			\$ 3,023
Cemetery Improvements, Maintenance & Repair			
58000 Mausoleum (including debt service)	\$	32,959	
		\$	32,959
Total Cemetery Improvements, Maintenance & Repair			\$ 32,959
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	493	
56500 Equipment Repairs	\$	211	
56600 Cemetery Supplies & Maintenance	\$	355	
56900 Abandoned Lot Reclamation	\$	665	
58100 Grave Markers	\$	1,581	
59900 Other Cemetery Expenses	\$	270	
		\$	3,574
Total Cemetery Operations			\$ 3,574
	Total Expense		\$ 63,988
Net Income			\$ (49,225)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Dec-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	506,322	\$ 506,600	\$ (278)	99.9%
41000 Personal Property Replacement Tax	\$	28,505	\$ 40,000	\$ (11,495)	71.3%
42000 Opening/Closing Fee	\$	45,612	\$ 60,000	\$ (14,388)	76.0%
42100 Marker Commission	\$	9,827	\$ 8,000	\$ 1,827	122.8%
42500 Sale of Lots	\$	41,318	\$ 75,000	\$ (33,682)	55.1%
43000 Sale of Crypts	\$	5,525	\$ 16,000	\$ (10,475)	34.5%
43100 Sale of Niches	\$	5,902	\$ 15,000	\$ (9,098)	39.3%
44700 Sale of Burial Supplies	\$	2,450	\$ 1,000	\$ 1,450	245.0%
44800 Chapel Fee	\$	(100)	\$ 500	\$ (600)	-20.0%
44850 Sale of Pet Cemetery Spaces	\$	375	\$ 1,000	\$ (625)	37.5%
42400 Sales - Other	\$	11	\$ 2,400	\$ (2,389)	0.5%
43500 Interest	\$	2,917	\$ 6,000	\$ (3,083)	48.6%
49000 Income from Trusts	\$	235	\$ 2,500	\$ (2,265)	9.4%
49020 Other Income & Special Events	\$	55,452	\$ 2,500	\$ 52,952	2218.1%
49021 Inspection Fees	\$	1,500	\$ 5,000	\$ (3,500)	30.0%
		<hr/>			
Total Revenue	\$	705,851	\$ 741,500	\$ (35,649)	95.2%
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Total Income	\$	705,851	\$ 741,500	\$ (35,649)	95.2%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	77,393	\$ 100,370	\$ (22,977)	77.1%
50102 Wages: Cemetery Staff	\$	167,800	\$ 210,000	\$ (42,200)	79.9%
50103 Trustee Compensation	\$	2,167	\$ 3,000	\$ (833)	72.2%
50201 Payroll Taxes	\$	17,259	\$ 23,945	\$ (6,686)	72.1%
50202 IMRF	\$	30,919	\$ 39,215	\$ (8,296)	78.8%
50203 IDES - Unemployment Insurance	\$	4,201	\$ 20,000	\$ (15,799)	21.0%
50204 Employee Health Insurance	\$	45,071	\$ 60,000	\$ (14,929)	75.1%
50205 Direct Deposit Transmittal Fees	\$	287	\$ 400	\$ (113)	71.8%
50206 TASC Annual Fees	\$	(0)	\$ 400	\$ (400)	-0.1%
		<hr/>			
Total Compensation & Benefits	\$	345,096	\$ 457,330	\$ (112,234)	75.5%
Administrative Expenses					
51100 Casualty Insurance	\$	19,725	\$ 22,000	\$ (2,275)	89.7%
51500 Contractual Services	\$	12,215	\$ 10,000	\$ 2,215	122.2%
52000 Office Supplies	\$	2,790	\$ 4,000	\$ (1,210)	69.8%
52500 Utilities	\$	11,297	\$ 18,500	\$ (7,203)	61.1%
54000 Advertising	\$	4,018	\$ 5,000	\$ (982)	80.4%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$	342	\$ 3,000	\$ (2,658)	11.4%
55100 Audit Expense	\$	-	\$ 9,000	\$ (9,000)	0.0%
55200 Financial Administration	\$	12,200	\$ 18,000	\$ (5,800)	67.8%
55400 Special Event Expenses	\$	10,781	\$ 10,000	\$ 781	107.8%
55450 Other Admin Expenses	\$	4,773	\$ 4,500	\$ 273	106.1%
57900 Office Equipment	\$	2,951	\$ 1,000	\$ 1,951	295.1%
		<hr/>			
Total Administrative Expenses	\$	81,441	\$ 105,600	\$ (24,159)	77.1%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	5,889	\$ 8,500	\$ (2,611)	69.3%
57800 Operating Equipment	\$	56,870	\$ 30,000	\$ 26,870	189.6%
58000 Mausoleum (including debt service)	\$	126,840	\$ 110,792	\$ 16,048	114.5%
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	\$	6,717	\$ 4,000	\$ 2,717	167.9%
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Total Cemetery Improvements, Maintenance & Repairs	\$	196,316	\$ 245,292	\$ (48,976)	80.0%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Dec-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,060	\$ 10,000	\$ (2,940)	70.6%
56000 Tree Removal/Monument Repair	\$ 27,500	\$ 12,000	\$ 15,500	229.2%
56500 Equipment Repairs	\$ 3,586	\$ 4,000	\$ (414)	89.6%
56600 Cemetery Supplies & Maintenance	\$ 3,799	\$ 2,500	\$ 1,299	152.0%
56700 Rental Equipment & Short-term Leases	\$ 137	\$ 1,000	\$ (863)	13.7%
56800 IGA for Leaves/Branches	\$ 6,000	\$ 6,000	\$ -	100.0%
56900 Abandoned Lot Reclamation	\$ 2,029	\$ 5,000	\$ (2,971)	40.6%
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57602 Grounds Maintenance/Repairs	\$ 8,091	\$ 16,000	\$ (7,909)	50.6%
57603 Road, Fence, Lot, Drains	\$ 2,232	\$ 19,000	\$ (16,768)	11.7%
57700 Equipment Building	\$ 177	\$ 1,000	\$ (823)	17.7%
58100 Grave Markers	\$ 10,193	\$ 9,000	\$ 1,193	113.3%
59900 Other Cemetery Expenses	\$ 3,270	\$ 5,000	\$ (1,730)	65.4%
Total Cemetery Operations	\$ 74,074	\$ 91,000	\$ (16,926)	81.4%
Total Expense	\$ 696,927	\$ 899,222	\$ (202,295)	77.5%
Net Income	\$ 8,924	\$ (157,722)	\$ 166,646	

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)			
12/02/2018	Credit	Interest	11.69
12/04/2018	1204180678	Transfer	50,000.00
12/04/2018	Deposit	HBT - Heartland Bank & Trust	414.04
12/05/2018	Deposit	HBT - Heartland Bank & Trust	1,069.75
12/07/2018	Deposit	HBT - Heartland Bank & Trust	2,300.00
12/10/2018	Deposit	HBT - Heartland Bank & Trust	194.50
12/11/2018	41438	Heartland Bank & Trust - mausoleum	-5,066.00
12/11/2018	41439	AT&T Mobility	-189.87
12/11/2018	41440	Chief City Mechanical, Inc.	-146.00
12/11/2018	41441	ColdSpring Memorial Group	-1,180.80
12/11/2018	41442	Evergreen FS Inc	-485.85
12/11/2018	41443	Martin Sullivan Inc	-120.03
12/11/2018	41444	Mescher Law Offices PC	-665.00
12/11/2018	41445	Midwest Equipment II	-168.00
12/11/2018	41446	PC Guy	-40.00
12/11/2018	41447	Pontiac Granite Co Inc	-670.00
12/11/2018	41448	RP Lumber Company Inc	-103.38
12/11/2018	41449	VISA BMCU...1484	-2,028.80
12/13/2018	Deposit	HBT - Heartland Bank & Trust	692.00
12/13/2018	Transfer	Heartland Bank & Trust - close out Petty Cash Acct	50.00
12/13/2018	Deposit	HBT - Heartland Bank & Trust	964.85
12/14/2018	20181215	Payroll Direct Deposit	-4,824.03
12/14/2018	92966103	EFTPS - IRS	-1,403.64
12/14/2018	41450	TX Child Support SDU	-85.00
12/18/2018	41451	Core 3 - Construction Services	-27,892.80
12/18/2018	41452	City of Bloomington Water Dept	-409.03
12/19/2018	1219182019	Transfer	50,000.00
12/20/2018	Deposit	HBT - Heartland Bank & Trust	6,328.86
12/20/2018	Deposit	HBT - Heartland Bank & Trust	1,458.75
12/27/2018	Deposit	HBT - Heartland Bank & Trust	389.00
12/28/2018	Deposit	HBT - Heartland Bank & Trust	355.00
12/28/2018	Deposit	HBT - Heartland Bank & Trust	48.25
12/28/2018	20181231	Payroll Direct Deposit	-6,625.93
12/28/2018	74202926	EFTPS - IRS	-2,046.86
12/28/2018	41454	TX Child Support SDU	-85.00
12/28/2018	0966641312	IL Dept of Revenue	-713.02
12/28/2018	41453	City of Bloomington TWP - Reimburse	-8,607.89
12/28/2018	0445761184	IDES - IL Dept of Emp Sec	-40.40
12/28/2018	41455	NICOR Gas	-249.66
12/31/2018	Credit	Interest	13.46
		Total	<u><u>50,443.16</u></u>

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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 **December 11, 2018 through January 14, 2019.**

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 **14th day of January 2019.**

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

Notary Public

This **14th day of January 2019.**

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 Thalgott

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

Evergreen Memorial Cemetery: Exhibit "A"

REQUEST FOR PAYMENT: **January 14, 2019** Meeting

ACCT	COMPENSATION & BENEFITS	DESCRIPTION	Date Due	Amount
50103	Wages: Trustees	G Fraley	1/31/19	\$250.00
50103	Wages: Trustees	J Gibson	1/31/19	\$250.00
50103	Wages: Trustees	G Thalgot	1/31/19	\$250.00
SubTotal: Compensation & Benefits				\$750.00

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	ADT Security/VISA	Monthly service: 4026527689 & 402627683	1/31/19	\$103.98
52500	AT&T Mobility/VISA	Utility (estimated)	1/31/19	\$200.00
51500	BL Pest Control	Contractual Service: Pest Control & Termite Inspectio	1/31/19	\$110.00
58100	Cold Spring Memorial Group	Grave Markers: Firmand, D	1/31/19	\$288.00
57602	Dave Capodice Excavating	Dirt	1/31/19	\$396.45
55400	Event Experience, The/VISA	Special Event: Wreaths Across America (coffee urns)	1/31/19	\$44.00
55500	Evergreen FS Inc	Fuel (estimated)	1/31/19	\$243.90
52000	Farmtown/VISA	Batteries	1/31/19	\$39.97
58000	Heartland Bank & Trust (mausoleum note)	Mausoleum Note: principal & interest	1/31/19	\$5,066.00
56500	Hendren's Sport Center/VISA	Polaris tail light	1/31/19	\$91.99
55450	Pantagraph - Lee Industries - Central IL/VISA	E-edition Subscription	1/31/19	\$18.00
58100	Pontiac Granite	Pet Marker: Buddy Thomas	1/31/19	\$125.00
52000	US Postmaster/VISA	Office Supplies: Postage	1/31/19	\$100.00
SubTotal: VENDOR Payments				\$6,827.29
TOTAL: Requests for Payments				\$7,577.29

Trustee Approval: _____

Date: _____

Trustee Approval: _____

Date: _____

Trustee Approval: _____

Date: _____