

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 01/13/2020
Place: Evergreen Memorial Cemetery Office Building
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 9, 2019 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the December 9, 2019 Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of January 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of December 2019. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their January 27, 2020 meeting.)
- V. Approval by Board to transfer \$50,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$50,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VI. 2019 Year to Date Burials: Evergreen Memorial Cemetery - 61
East Lawn Memorial Gardens Cemetery - 114
Park Hill Cemetery - 79
Evergreen Memorial Pet Cemetery - 1
- VII. Comment
- VIII. Public Comment
- IX. 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--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 **31st day of December 2019**, 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 **13th day of January 2020**.

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

Notary Public

This **13th day of January 2020**.

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 **\$95,265.79** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$285,427.14** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$179,044.40** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

This **27th day of January 2020**.

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: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

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 attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been (or will be) made from the Township Treasury AND 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 TOWNSHIP SUPERVISOR.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: **DECEMBER 2019**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	66,586	
Cash: Heartland Bank 7782 (Reserve)	\$	335,290	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	175,949	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2019	\$	209,539	
			<u>\$ 787,364</u>

Other Funds Received This Month

Opening/Closing Fees	\$	4,300	
Marker Commission	\$	3,125	
Sale of Lots	\$	1,205	
Sale of Crypts	\$	1,250	
Sale of Niches	\$	4,650	
Interest: Checking/Reserve	\$	172	
Income from Trusts	\$	35	
Inspection Fees	\$	150	\$ 14,887
			<u>\$ 14,887</u>
			\$ 802,251
			\$ 33,128
			\$ (153)
			<u>\$ 769,276</u>

Funds Expended This Month

Change in Payroll Liabilities 12/31/2019			\$ (153)
			<u>\$ 769,276</u>

TOTAL Funds at Month End

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	95,266	
Cash: Heartland Bank 7782 (Reserve)	\$	285,427	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	179,044	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2019	\$	209,539	
			<u>\$ 769,276</u>

TOTAL Funds at Month End

Checking Account Activity

Checkbook Balance at Commencement			\$ 66,586
Deposits			
Opening/Closing Fees	\$	4,300	
Sale of Lots	\$	1,205	
Sale of Crypts	\$	1,250	
Sale of Niches	\$	4,650	
Marker Commission	\$	3,125	
Interest: Checking	\$	35	
Inspection Fees	\$	150	
Transfer (to)/from Reserve Acct 7782	\$	50,000	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(3,060)	
Total Deposits for Month			<u>\$ 61,655</u>
			\$ 128,241
Checks Written			
Compensation & Benefits	\$	23,923	
Administrative Expenses	\$	2,134	
Cemetery Improvements, Maintenance & Repair	\$	5,173	
Cemetery Operations	\$	1,898	
Total Checks Written			<u>\$ 33,128</u>
Change in Payroll Liabilities 12/31/2019			\$ (153)
Total Checks Written			<u>\$ 32,976</u>
			<u>\$ 95,266</u>

Checkbook Balance at Month End

Bank Reconciliation at Month End

Balance per Bank Statement	\$	103,430	
Less Outstanding Checks	\$	(8,164)	
			<u>\$ 95,266</u>

Checkbook Balance per Reconciliation

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Dec-19

Revenue			
42000 Opening/Closing Fee	\$	4,300	
42100 Marker Commission	\$	3,125	
42500 Sale of Lots	\$	1,205	
43000 Sale of Crypts	\$	1,250	
43100 Sale of Niches	\$	4,650	
43500 Interest: Checking/Reserve	\$	172	
49000 Income from Trusts	\$	35	
49021 Inspection Fees	\$	150	
Total Revenue		\$	14,887
	Total Income		<u>\$ 14,887</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	5,959	
50102 Wages: Cemetery Staff	\$	11,186	
50201 Payroll Taxes	\$	1,166	
50202 IMRF	\$	1,425	
50203 IDES - Unemployment Insurance	\$	379	
50204 Employee Health Insurance	\$	3,428	
50205 Direct Deposit Transmittal Fees	\$	21	
50206 TASC Annual Fees	\$	359	
Total Compensation & Benefits		\$	23,923
Administrative Expenses			
51500 Contractual Services	\$	75	
52000 Office Supplies	\$	242	
52500 Utilities	\$	843	
54000 Advertising	\$	35	
54500 Dues/Seminars	\$	350	
55450 Other Admin Expenses	\$	589	
Total Administrative Expenses		\$	2,134
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment	\$	107	
58000 Mausoleum (including debt service)	\$	5,066	
Total Cemetery Improvements, Maintenance & Repair		\$	5,173
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	147	
56500 Equipment Repairs	\$	634	
56600 Cemetery Supplies & Maintenance	\$	59	
56800 Disposal of Leaves/Branches	\$	100	
57000 Office Building	\$	77	
57602 Grounds Maintenance/Repair	\$	171	
58100 Grave Markers	\$	710	
Total Cemetery Operations		\$	1,898
	Total Expense		<u>\$ 33,128</u>
Net Income			<u>\$ (18,241)</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Dec-19</u>	Revised <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	505,861	\$ 506,600	\$ (739)	99.9%
41000 Personal Property Replacement Tax	\$	38,482	\$ 30,000	\$ 8,482	128.3%
42000 Opening/Closing Fee	\$	63,360	\$ 60,000	\$ 3,360	105.6%
42100 Marker Commission	\$	12,295	\$ 8,000	\$ 4,295	153.7%
42500 Sale of Lots	\$	39,087	\$ 70,000	\$ (30,913)	55.8%
43000 Sale of Crypts	\$	11,435	\$ 10,000	\$ 1,435	114.4%
43100 Sale of Niches	\$	31,979	\$ 10,000	\$ 21,979	319.8%
44700 Sale of Burial Supplies	\$	500	\$ 1,500	\$ (1,000)	33.3%
44800 Chapel Fee	\$	-	\$ 1,000	\$ (1,000)	0.0%
44850 Sale of Pet Cemetery Spaces	\$	200	\$ 1,000	\$ (800)	20.0%
42400 Sales - Other	\$	4,816	\$ 2,400	\$ 2,416	200.7%
43500 Interest	\$	1,686	\$ 3,500	\$ (1,814)	48.2%
49000 Income from Trusts	\$	3,210	\$ 500	\$ 2,710	642.1%
49020 Other Income & Special Events	\$	2,944	\$ 5,000	\$ (2,056)	58.9%
49021 Inspection Fees	\$	1,725	\$ 3,000	\$ (1,275)	57.5%
		<u>\$ 717,582</u>	<u>\$ 712,500</u>	<u>\$ 5,082</u>	<u>100.7%</u>
Total Revenue					
Total Income	\$	717,582	\$ 712,500	\$ 5,082	100.7%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	61,131	\$ 104,000	\$ (42,869)	58.8%
50102 Wages: Cemetery Staff	\$	167,339	\$ 225,000	\$ (57,661)	74.4%
50103 Trustee Compensation	\$	917	\$ 3,000	\$ (2,083)	30.6%
50201 Payroll Taxes	\$	16,090	\$ 25,398	\$ (9,308)	63.4%
50202 IMRF	\$	21,463	\$ 32,900	\$ (11,437)	65.2%
50203 IDES - Unemployment Insurance	\$	5,023	\$ 20,000	\$ (14,977)	25.1%
50204 Employee Health Insurance	\$	35,785	\$ 70,000	\$ (34,215)	51.1%
50205/50206 Other Payroll Expenses	\$	643	\$ 1,000	\$ (357)	64.3%
Total Compensation & Benefits	\$	<u>308,390</u>	<u>\$ 481,298</u>	<u>\$ (172,908)</u>	<u>64.1%</u>
Administrative Expenses					
51100 Casualty Insurance	\$	20,711	\$ 20,317	\$ 394	101.9%
51500 Contractual Services	\$	5,477	\$ 10,000	\$ (4,523)	54.8%
52000 Office Supplies	\$	1,804	\$ 4,000	\$ (2,196)	45.1%
52500 Utilities	\$	11,106	\$ 18,500	\$ (7,394)	60.0%
54000 Advertising	\$	144	\$ 2,000	\$ (1,856)	7.2%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$	285	\$ 3,000	\$ (2,715)	9.5%
55100 Audit Expense	\$	-	\$ 7,100	\$ (7,100)	0.0%
55200 Financial Administration	\$	12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$	9,690	\$ 10,000	\$ (310)	96.9%
55450 Other Admin Expenses	\$	4,765	\$ 4,500	\$ 265	105.9%
57900 Office Equipment	\$	69	\$ 3,000	\$ (2,931)	2.3%
Total Administrative Expenses	\$	<u>66,601</u>	<u>\$ 95,217</u>	<u>\$ (28,616)</u>	<u>69.9%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	4,393	\$ 5,000	\$ (607)	87.9%
57800 Operating Equipment	\$	45,913	\$ 71,800	\$ (25,887)	63.9%
58000 Mausoleum (including debt service)	\$	47,094	\$ 62,000	\$ (14,906)	76.0%
58150 Real Estate for Parking Lot	\$	-	\$ 5,000	\$ (5,000)	0.0%
58300 Veterans Memorial	\$	42,850	\$ 43,000	\$ (150)	99.7%
58350 Dirt Shelter	\$	-	\$ 11,000	\$ (11,000)	0.0%
58400 Scattering Grounds/Ossuary	\$	-	\$ 4,000	\$ (4,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$	<u>140,250</u>	<u>\$ 201,800</u>	<u>\$ (61,550)</u>	<u>69.5%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Dec-19</u>	<u>Revised</u> <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,557	\$ 11,000	\$ (3,443)	68.7%
56000 Tree Removal/Monument Repair	\$ 36,300	\$ 30,000	\$ 6,300	121.0%
56500 Equipment Repairs	\$ 3,834	\$ 4,000	\$ (166)	95.8%
56600 Cemetery Supplies & Maintenance	\$ 3,140	\$ 5,000	\$ (1,860)	62.8%
56700 Rental Equipment & Leasing	\$ 132	\$ 1,000	\$ (868)	13.2%
56800 Removal of Leaves/Branches	\$ 1,460	\$ 7,000	\$ (5,540)	20.9%
56900 Abandoned Lot Reclamation	\$ -	\$ 5,000	\$ (5,000)	0.0%
57000 Office Repairs & Maintenance	\$ 24,356	\$ 3,000	\$ 21,356	811.9%
57602 Grounds Maintenance/Repairs	\$ 11,145	\$ 16,000	\$ (4,855)	69.7%
57603 Road, Fence, Lot, Drains	\$ 38,379	\$ 40,000	\$ (1,621)	95.9%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 12,955	\$ 9,000	\$ 3,955	143.9%
59900 Other Cemetery Expenses	\$ 7,572	\$ 10,500	\$ (2,928)	72.1%
Total Cemetery Operations	\$ 146,830	\$ 142,500	\$ 4,330	103.0%
Total Expense	\$ 662,070	\$ 920,815	\$ (258,745)	71.9%
Net Income	\$ 55,511	\$ (208,315)	\$ 263,826	

Town of the City of Bloomington--Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity Name</u>	<u>Amount</u>
10500 Heartland (7774)			
12/01/2019	Credit	Interest	15.22
12/03/2019	Deposit	HBT - Heartland Bank & Trust	504.97
12/05/2019	Deposit	HBT - Heartland Bank & Trust	5,355.00
12/09/2019	Deposit	HBT - Heartland Bank & Trust	48.10
12/10/2019	41732	Heartland Bank & Trust - mausoleum	-5,066.00
12/10/2019	41733	Martin Sullivan Inc	-59.60
12/10/2019	41734	ColdSpring Memorial Group	-344.30
12/10/2019	41735	Pontiac Granite Co Inc	-180.00
12/10/2019	41736	Triple H Company	-185.27
12/10/2019	41737	Midwest Equipment	-516.50
12/10/2019	41738	RP Lumber Company Inc	-47.51
12/10/2019	41739	AT&T Mobility	-144.03
12/10/2019	41740	COMCAST Business	-225.05
12/11/2019	1211191461	Transfer	50,000.00
12/11/2019	1211191673	Flottmann, Mildred M & William K	1,000.00
12/11/2019	1211191673	Meister, James	800.00
12/11/2019	1211191673	Shipp, Joseph Nathan	-730.00
12/11/2019	1211191673	Smock, Chuck #2 (sister = Joyce)	-300.00
12/11/2019	1211191673	Scott, Jimmy & Carol	-400.00
12/11/2019	1211191673	Spencer, Steven & Linda	-1,000.00
12/11/2019	1211191673	McClintock, Mary & J Ronald	-1,000.00
12/11/2019	1211191673	McClure, Carol	-800.00
12/11/2019	1211191673	Davis, Janet D	-630.00
12/13/2019	20191215	Payroll Direct Deposit	-4,967.46
12/13/2019	53861493	EFTPS - IRS	-1,434.64
12/13/2019	41741	TX Child Support SDU	-85.00
12/16/2019	Deposit	HBT - Heartland Bank & Trust	194.70
12/17/2019	41742	VISA BMCU...1484	-1,389.71
12/17/2019	41743	Dave Capodice Excavating Inc	-278.20
12/18/2019	41744	Evergreen FS Inc	-146.85
12/18/2019	41745	City of Bloomington Water Dept	-474.28
12/18/2019	41746	Evergreen FS Inc	-112.50
12/18/2019	Deposit	HBT - Heartland Bank & Trust	895.00
12/20/2019	Deposit	HBT - Heartland Bank & Trust	243.40
12/26/2019	Deposit	HBT - Heartland Bank & Trust	7,355.33
12/27/2019	Deposit	HBT - Heartland Bank & Trust	48.60
12/30/2019	20191230	Payroll Direct Deposit	-6,401.65
12/30/2019	04709513	EFTPS - IRS	-1,949.18
12/30/2019	0459421024	IL Dept of Revenue	-703.55
12/30/2019	41747	City of Bloomington TWP - Reimburse	-7,764.88
12/30/2019	41748	TX Child Support SDU	-85.00
12/30/2019	1152718176	IDES - IL Dept of Emp Sec	-379.11
12/31/2019	Credit	Interest	19.92
		Total	<u><u>28,679.97</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

I, the CEMETERY MANAGER of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted to 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 CEMETERY BOARD. I shall retain a copy of this documentation and shall forward the same to the Township Supervisor for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Cemetery Manager

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 10, 2019 through January 13, 2020.**

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 **13th day of January 2020.**

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

Notary Public

This **13th day of January 2020.**

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 Township 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 and by Motion agreed to by majority of the members of the CEMETERY BOARD OF TRUSTEES, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: January 13, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
58100	Cold Spring Memorial Group	Markers: McClintock & Rousey	1/31/20	\$693.90
56600	Farm & Fleet/VISA	Extension Cord	1/31/20	\$13.99
56600	Lowe's/VISA	Snow Poles & Rods	1/31/20	\$106.36
56600	Menards/VISA	Concrete & Dowels	1/31/20	\$7.50
57900	Office Depot/VISA	Office Printer, Desk, Chair	1/31/20	\$1,004.83
52000	Ron Smith Printing Co/VISA	Date Stamp	1/31/20	\$38.00
52000	Sam's Club/VISA	supplies	1/31/20	\$68.44
55400	Sam's Club/VISA	Wreaths Across America: Cookies & Hot Chocolate	1/31/20	\$26.26
56000	Township Officials of Illinois	Revised 2019 TOI Laws & Duties Handbook	1/31/20	\$110.00
55400	Walmart/VISA	Wreaths Across America: Marshmallows	1/31/20	\$3.52
52000	Walmart/VISA	Frame for Notary	1/31/20	\$4.00
TOTAL: Requests for Payments				\$2,076.80

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