

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 02/10/2020
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. Presentation by Candace Summers and Divah Griffin, McLean County Museum of History, to request financial sponsorship for the 2020 Cemetery Walk.
- IV. Discussion regarding Picnic and Tour of the Cemetery on June 2020 as part of the Cogs and Corsets A Central Illinois Steampunk Happening.
- V. "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 January 13, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the January 13, 2020 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of February 2020 . (Recommend that the Anticipated Expenditures be approved as presented.)
- VI. Approval by the Board on Monthly Cemetery Audit of January 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their February 24, 2020 meeting.)
- VII. 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.)
- VIII. Discussion and approval of Line Item Adjustments to the Fiscal Year 2020 Cemetery Budget. (Recommend approval of Line Item Adjustments to the FY 2020 Budget.)

EVERGREEN MEMORIAL CEMETERY
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- X. 2020 Year to Date Burials: Evergreen Memorial Cemetery - 8
East Lawn Memorial Gardens Cemetery - 13
Park Hill Cemetery - 12
Evergreen Memorial Pet Cemetery - 0
- XI. Comment
- XII. Public Comment
- XIII. Motion to recess to Executive Session for the purpose of consideration of compensation and performance of specific employees. (Recommend motion to recess to Executive Session for the purpose of compensation and performance of specific employees, P.A. 101-0459)
- XIV. Motion to adjourn Executive Session and Return to the Regular Session. (Recommend that Executive Session be adjourned and Board return to Regular Session).
- XV. Consideration of staffing compensation and realignment of responsibilities. (Recommend that staffing changes be approved.)
- XVI. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: **JANUARY 2020**

Funds at Commencement

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

Public Funds Received This Month

Personal Property Replacement Tax			\$ 8,711
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Other Funds Received This Month

Opening/Closing Fees	\$	11,750	
Sale of Lots	\$	4,390	
Sale of Crypts	\$	1,265	
Sale of Niches	\$	(375)	
Income from Trusts	\$	1,804	
Inspection Fees	\$	75	
Heartland Bank Trust 3189 Activity	\$	<u>8,623</u>	\$ 27,532

Total Funds Received This Month \$ 36,243

Total Funds Available \$ 805,519

Funds Expended This Month

Change in Payroll Liabilities 01/31/2020			\$ 39,609
			\$ 1,200

TOTAL Funds at Month End \$ 764,709

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	76,108	
Cash: Heartland Bank 7782 (Reserve)	\$	285,427	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	185,012	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2019	\$	<u>218,162</u>	

TOTAL Funds at Month End \$ 764,709

Checking Account Activity

Checkbook Balance at Commencement			\$ 95,266
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Deposits			
Personal Property Replacement Tax	\$	8,711	
Opening/Closing Fees	\$	11,750	
Sale of Lots	\$	4,390	
Sale of Crypts	\$	1,265	
Sale of Niches	\$	(375)	
Income from Trusts	\$	1,766	
Inspection Fees	\$	75	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	<u>(5,930)</u>	
Total Deposits for Month			\$ 21,652

Total Funds Available \$ 116,917

Checks Written			
Compensation & Benefits	\$	30,288	
Administrative Expenses	\$	3,074	
Cemetery Improvements, Maintenance & Repair	\$	5,066	
Cemetery Operations	\$	<u>1,182</u>	

Total Checks Written \$ 39,609

Change in Payroll Liabilities 01/31/2020 \$ 1,200

Total Checks Written \$ 40,809

Checkbook Balance at Month End \$ 76,108

Bank Reconciliation at Month End

Balance per Bank Statement	\$	78,773	
Less Outstanding Checks	\$	<u>(2,665)</u>	

Checkbook Balance per Reconciliation \$ 76,108

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Jan-20

Revenue			
41000 Personal Property Replacement Tax	\$	8,711	
42000 Opening/Closing Fee	\$	11,750	
42500 Sale of Lots	\$	4,390	
43000 Sale of Crypts	\$	1,265	
43100 Sale of Niches	\$	(375)	
49000 Income from Trusts	\$	1,804	
49021 Inspection Fees	\$	75	
Total Revenue		<u>\$</u>	<u>27,620</u>
	Total Income		<u>\$</u> 27,620
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	4,476	
50102 Wages: Cemetery Staff	\$	12,346	
50201 Payroll Taxes	\$	1,252	
50202 IMRF	\$	1,817	
50204 Employee Health Insurance	\$	10,375	
50205 Direct Deposit Transmittal Fees	\$	21	
Total Compensation & Benefits		<u>\$</u>	<u>30,288</u>
Administrative Expenses			
52000 Office Supplies	\$	220	
52500 Utilities	\$	1,659	
55400 Special Event Expenses	\$	30	
55450 Other Admin Expenses	\$	160	
57900 Office Equipment	\$	1,005	
Total Administrative Expenses		<u>\$</u>	<u>3,074</u>
Cemetery Improvements, Maintenance & Repair			
58000 Mausoleum (including debt service)	\$	5,066	
Total Cemetery Improvements, Maintenance & Repair		<u>\$</u>	<u>5,066</u>
Cemetery Operations			
56600 Cemetery Supplies & Maintenance	\$	128	
56800 Disposal of Leaves/Branches	\$	60	
58100 Grave Markers	\$	994	
Total Cemetery Operations		<u>\$</u>	<u>1,182</u>
	Total Expense		<u>\$</u> 39,609
Net Income			<u>\$</u> (11,990)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Jan-20</u>	Revised	Budget	\$ Over Budget	% of Budget	
Revenue							
40100 Real Estate Tax Levy	\$	505,861	\$	506,600	\$ (739)	99.9%	
41000 Personal Property Replacement Tax	\$	47,193	\$	41,000	\$ 6,193	115.1%	
42000 Opening/Closing Fee	\$	75,110	\$	70,000	\$ 5,110	107.3%	
42100 Marker Commission	\$	12,295	\$	13,000	\$ (705)	94.6%	
42500 Sale of Lots	\$	43,477	\$	50,000	\$ (6,523)	87.0%	
43000 Sale of Crypts	\$	12,700	\$	13,000	\$ (300)	97.7%	
43100 Sale of Niches	\$	31,604	\$	35,000	\$ (3,396)	90.3%	
44700 Sale of Burial Supplies	\$	500	\$	500	\$ -	100.0%	
44800 Chapel Fee	\$	-	\$	50	\$ (50)	0.0%	
44850 Sale of Pet Cemetery Spaces	\$	200	\$	200	\$ -	100.0%	
42400 Sales - Other	\$	4,816	\$	5,000	\$ (184)	96.3%	
43500 Interest	\$	1,686	\$	2,000	\$ (314)	84.3%	
49000 Income from Trusts	\$	5,014	\$	5,000	\$ 14	100.3%	
49020 Other Income & Special Events	\$	2,944	\$	3,000	\$ (56)	98.1%	
49021 Inspection Fees	\$	1,800	\$	2,000	\$ (200)	90.0%	
		Total Revenue		\$ 745,201	\$ 746,350	\$ (1,149)	99.8%
Total Income	\$	745,201	\$	746,350	(1,149)	99.8%	
Expense							
Compensation & Benefits							
50101 Wages: Administrative Staff	\$	65,607	\$	104,000	\$ (38,393)	63.1%	
50102 Wages: Cemetery Staff	\$	179,685	\$	225,000	\$ (45,315)	79.9%	
50103 Trustee Compensation	\$	917	\$	3,000	\$ (2,083)	30.6%	
50201 Payroll Taxes	\$	17,342	\$	25,398	\$ (8,056)	68.3%	
50202 IMRF	\$	23,279	\$	32,900	\$ (9,621)	70.8%	
50203 IDES - Unemployment Insurance	\$	5,023	\$	20,000	\$ (14,977)	25.1%	
50204 Employee Health Insurance	\$	46,160	\$	70,000	\$ (23,840)	65.9%	
50205/50206 Other Payroll Expenses	\$	664	\$	1,000	\$ (336)	66.4%	
		Total Compensation & Benefits		\$ 338,677	\$ 481,298	\$ (142,621)	70.4%
Administrative Expenses							
51100 Casualty Insurance	\$	20,711	\$	20,717	\$ (6)	100.0%	
51500 Contractual Services	\$	5,477	\$	9,600	\$ (4,123)	57.1%	
52000 Office Supplies	\$	2,024	\$	4,000	\$ (1,976)	50.6%	
52500 Utilities	\$	12,764	\$	18,500	\$ (5,736)	69.0%	
54000 Advertising	\$	144	\$	1,000	\$ (856)	14.4%	
54500 Dues/Seminars	\$	350	\$	600	\$ (250)	58.3%	
55500 Legal Expense	\$	285	\$	2,000	\$ (1,715)	14.3%	
55100 Audit Expense	\$	-	\$	7,100	\$ (7,100)	0.0%	
55200 Financial Administration	\$	12,200	\$	12,200	\$ -	100.0%	
55400 Special Event Expenses	\$	9,720	\$	10,000	\$ (280)	97.2%	
55450 Other Admin Expenses	\$	4,925	\$	6,500	\$ (1,575)	75.8%	
57900 Office Equipment	\$	1,074	\$	3,000	\$ (1,926)	35.8%	
		Total Administrative Expenses		\$ 69,675	\$ 95,217	\$ (25,542)	73.2%
Cemetery Improvements, Maintenance & Repairs							
57601 Flags & Flag Poles	\$	4,393	\$	5,000	\$ (607)	87.9%	
57800 Operating Equipment	\$	45,913	\$	61,800	\$ (15,887)	74.3%	
58000 Mausoleum (including debt service)	\$	52,160	\$	62,500	\$ (10,340)	83.5%	
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	\$	-	\$	50	\$ (50)	0.0%	
58400 Scattering Grounds/Ossuary	\$	-	\$	50	\$ (50)	0.0%	
		Total Cemetery Improvements, Maintenance & Repairs		\$ 145,316	\$ 177,400	\$ (32,084)	81.9%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Jan-20</u>	Revised Budget	\$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,557	\$ 9,000	\$ (1,443)	84.0%
56000 Tree Removal/Monument Repair	\$ 36,300	\$ 41,300	\$ (5,000)	87.9%
56500 Equipment Repairs	\$ 3,834	\$ 4,500	\$ (666)	85.2%
56600 Cemetery Supplies & Maintenance	\$ 3,268	\$ 5,000	\$ (1,732)	65.4%
56700 Rental Equipment & Leasing	\$ 132	\$ 1,000	\$ (868)	13.2%
56800 Removal of Leaves/Branches	\$ 1,520	\$ 3,000	\$ (1,480)	50.7%
56900 Abandoned Lot Reclamation	\$ -	\$ 50	\$ (50)	0.0%
57000 Office Repairs & Maintenance	\$ 24,356	\$ 24,500	\$ (144)	99.4%
57602 Grounds Maintenance/Repairs	\$ 11,145	\$ 13,000	\$ (1,855)	85.7%
57603 Road, Fence, Lot, Drains	\$ 38,379	\$ 40,000	\$ (1,621)	95.9%
57700 Equipment Building	\$ -	\$ 50	\$ (50)	0.0%
58100 Grave Markers	\$ 13,949	\$ 15,000	\$ (1,051)	93.0%
59900 Other Cemetery Expenses	\$ 7,572	\$ 10,500	\$ (2,928)	72.1%
Total Cemetery Operations	\$ 148,011	\$ 166,900	\$ (18,889)	88.7%
Total Expense	\$ 701,680	\$ 920,815	\$ (219,135)	76.2%
Net Income	\$ 43,521	\$ (174,465)	\$ 217,986	

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)			
01/02/2020	Deposit	HBT - Heartland Bank & Trust	81.72
01/02/2020	41749	Terry L Hansen	-1,900.00
01/02/2020	41750	Kyle J Durflinger	-1,900.00
01/02/2020	41751	Misty D Porter	-1,900.00
01/03/2020	Deposit	HBT - Heartland Bank & Trust	28.80
01/06/2020	Deposit	HBT - Heartland Bank & Trust	9,711.63
01/06/2020	Deposit	HBT - Heartland Bank & Trust	964.92
01/07/2020	41752	Ameren Illinois	-302.88
01/07/2020	41753	AT&T Mobility	-143.43
01/07/2020	41754	COMCAST Business	-227.75
01/07/2020	41755	NICOR Gas	-222.80
01/07/2020	41756	Pontiac Granite Co Inc	-300.00
01/08/2020	Deposit	HBT - Heartland Bank & Trust	2,257.95
01/14/2020	Deposit	HBT - Heartland Bank & Trust	4,250.00
01/14/2020	Deposit	HBT - Heartland Bank & Trust	19.15
01/14/2020	41757	Heartland Bank & Trust - mausoleum	-5,066.00
01/14/2020	41758	Ron Smith Printing Co	-38.00
01/14/2020	41759	ColdSpring Memorial Group	-693.90
01/14/2020	41760	Dave Capodice Excavating Inc	-60.00
01/14/2020	41761	VISA BMCU...1484	-1,248.03
01/15/2020	20200115	Payroll Direct Deposit	-5,036.73
01/15/2020	63802383	EFTPS - IRS	-1,614.70
01/15/2020	0205675872	IL Dept of Revenue	-329.46
01/15/2020	41762	TX Child Support SDU	-428.50
01/21/2020	41763	City of Bloomington Water Dept	-482.31
01/21/2020	41764	NICOR Gas	-279.58
01/21/2020	41765	TOI (Township Officials of Illinois)	-110.00
01/22/2020	0122200905	Waddell, Ruth	-1,000.00
01/22/2020	0122200905	Daughenbaugh, Howard & Judith	-700.00
01/22/2020	0122200905	Rousey, Cindy & Thomas	-1,000.00
01/22/2020	0122200905	Ettien, Mary & Charles	-500.00
01/22/2020	0122200905	Brennan, Lois M & James	-1,000.00
01/22/2020	0122200905	Rohren, Stephen & Tonica	-1,000.00
01/22/2020	0122200905	Firmand, Louis	-730.00
01/23/2020	Deposit	HBT - Heartland Bank & Trust	1,071.30
01/24/2020	Deposit	HBT - Heartland Bank & Trust	670.00
01/28/2020	Deposit	HBT - Heartland Bank & Trust	23.97
01/30/2020	Deposit	HBT - Heartland Bank & Trust	7,719.98
01/31/2020	Deposit	HBT - Heartland Bank & Trust	635.00
01/31/2020	20200131	Payroll Direct Deposit	-5,623.48
01/31/2020	70887298	EFTPS - IRS	-1,818.18
01/31/2020	2033765216	IL Dept of Revenue	-367.41
01/31/2020	41767	TX Child Support SDU	-428.50
01/31/2020	41766	City of Bloomington TWP - Reimburse	-7,648.80
01/31/2020	41768	Kyle J Durflinger	-1,200.00
01/31/2020	41769	Terry L Hansen	-1,000.60
01/31/2020	62080035	EFTPS - IRS	-236.60
01/31/2020	2048043872	IL Dept of Revenue	-54.60
		Total	<u><u>-19,157.82</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 **January 14, 2020 through February 10, 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 **10th day of February 2020.**

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

Notary Public

This **10th day of February 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: February 10, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57900	Best Buy/VISA	Shop Laptop	2/29/20	\$599.99
51500	Bill's Key & Lock Shop	New locks with keys for all buildings	2/29/20	\$176.00
52500	City of Bloomington (water)	Utility (estimated)	2/29/20	\$800.00
52000	Deb Skillrud	Reimburse: certified mail expense	2/29/20	\$6.40
51500	Henson Disposal	Dumpster	2/29/20	\$301.80
56600	Home Depot/VISA	10' pressure treated boards, 1# screws	2/29/20	\$99.55
57800	Midwest Equipment/VISA	earth auger, 18" extension, 7.9" bit	2/29/20	\$855.85
52000	Office Depot/VISA	toner	2/29/20	\$291.96
56600	RP Lumber Company Inc	1/4" G30 proof chain	2/29/20	\$4.76
52000	Walmart/VISA	tape, scissors, wall calendar	2/29/20	\$30.67
TOTAL: Requests for Payments				\$3,166.98

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