

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 03/09/2020
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 February 10, 2020 Board Meeting and February 10, 2020 Executive Session Minutes as submitted by Cemetery staff. (Recommend that the Minutes of the February 10, 2020 Board Meeting and February 10, 2020 Executive Session Minutes be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of March 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of February 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their March 23, 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. Discussion and approval by Board to donate to ISU Farms to help offset the cost for the upkeep of the trolley borrowed by the Cemetery every Memorial Day Weekend. (Recommend a donation to ISU Farms for upkeep of the trolley borrowed by the Cemetery be approved.)
- VII. Discussion and approval by the Board to deposit in Illinois Funds. (Recommend that the Illinois Funds deposit be approved as presented.)
- VIII. Discussion and approval of staffing compensation and realignment of responsibilities. (Recommend that staffing changes be approved.)
- IX. 2020 Year to Date Burials: Evergreen Memorial Cemetery - 12

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

East Lawn Memorial Gardens Cemetery - 22
Park Hill Cemetery - 20
Evergreen Memorial Pet Cemetery - 0

- X. Comment
- XI. Public Comment
- XII. 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 **29th day of February 2020**, 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 **9th day of March 2020**.

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

Notary Public

This **9th day of March 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 **\$46,562.45** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$285,491.48** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$185,851.66** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Secretary/Treasurer for Cemetery Board:

Joseph B Gibson

Brad A Williams

Cemetery Board Vice President:

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

Garrett Thalgot

This **23rd day of March 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: **FEBRUARY 2020**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	76,108	
Cash: Heartland Bank 7782 (Reserve)	\$	285,427	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	185,012	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2019	\$	218,162	
			<u>\$ 764,709</u>

Other Funds Received This Month

Opening/Closing Fees	\$	5,020	
Sale of Lots	\$	2,285	
Sale of Crypts	\$	120	
Sale of Niches	\$	25	
Interest: Checking/Reserve	\$	85	
Income from Trusts	\$	39	
Other Income	\$	3,252	
Inspection Fees	\$	75	\$ 10,901
			<u>\$ 10,901</u>
			<u>\$ 775,611</u>
			\$ 40,743

Funds Expended This Month

Change in Payroll Liabilities 02/29/2020			\$ (1,200)
			<u>\$ 736,067</u>

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	46,562	
Cash: Heartland Bank 7782 (Reserve)	\$	285,491	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	185,852	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2019	\$	218,162	
			<u>\$ 736,067</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 76,108
Opening/Closing Fees	\$	5,020	
Sale of Lots	\$	2,285	
Sale of Crypts	\$	120	
Sale of Niches	\$	25	
Other Income	\$	3,252	
Interest: Checking	\$	21	
Inspection Fees	\$	75	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(800)	
			<u>\$ 9,998</u>
			\$ 86,106
Checks Written			
Compensation & Benefits	\$	22,423	
Administrative Expenses	\$	11,078	
Cemetery Improvements, Maintenance & Repair	\$	5,922	
Cemetery Operations	\$	1,320	
			<u>\$ 40,743</u>
			\$ (1,200)
			<u>\$ 39,543</u>
			<u>\$ 46,562</u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$	46,972	
Plus Outstanding Deposits	\$	115	
Less Outstanding Checks	\$	(525)	
			<u>\$ 46,562</u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Feb-20

Revenue			
42000	Opening/Closing Fee	\$	5,020
42500	Sale of Lots	\$	2,285
43000	Sale of Crypts	\$	120
43100	Sale of Niches	\$	25
43500	Interest: Checking/Reserve	\$	85
49000	Income from Trusts	\$	39
49020	Other Income & Special Events	\$	3,252
49021	Inspection Fees	\$	75
	Total Revenue		\$ 10,901
		Total Income	\$ 10,901
Expense			
Compensation & Benefits			
50101	Wages: Administrative Staff	\$	3,870
50102	Wages: Cemetery Staff	\$	11,981
50201	Payroll Taxes	\$	1,117
50202	IMRF	\$	1,755
50204	Employee Health Insurance	\$	3,682
50205	Direct Deposit Transmittal Fees	\$	18
	Total Compensation & Benefits		\$ 22,423
Administrative Expenses			
51500	Contractual Services	\$	682
52000	Office Supplies	\$	329
52500	Utilities	\$	2,386
55100	Audit Expense	\$	6,950
55450	Other Admin Expenses	\$	132
57900	Office Equipment	\$	600
	Total Administrative Expenses		\$ 11,078
Cemetery Improvements, Maintenance & Repair			
57800	Operating Equipment	\$	856
58000	Mausoleum (including debt service)	\$	5,066
	Total Cemetery Improvements, Maintenance & Repair		\$ 5,922
Cemetery Operations			
55500	Fuel, Oil and Equipment	\$	303
56600	Cemetery Supplies & Maintenance	\$	94
56800	Disposal of Leaves/Branches	\$	40
57602	Grounds Maintenance/Repair	\$	883
	Total Cemetery Operations		\$ 1,320
		Total Expense	\$ 40,743
Net Income			\$ (29,842)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Feb-20</u>	<u>Revised 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	\$	47,193	\$ 41,000	\$ 6,193	115.1%
42000 Opening/Closing Fee	\$	80,130	\$ 70,000	\$ 10,130	114.5%
42100 Marker Commission	\$	12,295	\$ 13,000	\$ (705)	94.6%
42500 Sale of Lots	\$	45,762	\$ 50,000	\$ (4,238)	91.5%
43000 Sale of Crypts	\$	12,820	\$ 13,000	\$ (180)	98.6%
43100 Sale of Niches	\$	31,629	\$ 35,000	\$ (3,371)	90.4%
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	\$	1,771	\$ 2,000	\$ (229)	88.5%
49000 Income from Trusts	\$	5,054	\$ 5,000	\$ 54	101.1%
49020 Other Income & Special Events	\$	6,196	\$ 3,000	\$ 3,196	206.5%
49021 Inspection Fees	\$	1,875	\$ 2,000	\$ (125)	93.8%
		<u>\$ 756,102</u>	<u>\$ 746,350</u>	<u>\$ 9,752</u>	<u>101.3%</u>
Total Revenue		\$ 756,102	\$ 746,350	\$ 9,752	101.3%
Total Income					
		\$ 756,102	\$ 746,350	\$ 9,752	101.3%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	69,477	\$ 104,000	\$ (34,523)	66.8%
50102 Wages: Cemetery Staff	\$	191,666	\$ 225,000	\$ (33,334)	85.2%
50103 Trustee Compensation	\$	917	\$ 3,000	\$ (2,083)	30.6%
50201 Payroll Taxes	\$	18,459	\$ 25,398	\$ (6,939)	72.7%
50202 IMRF	\$	25,034	\$ 32,900	\$ (7,866)	76.1%
50203 IDES - Unemployment Insurance	\$	5,023	\$ 20,000	\$ (14,977)	25.1%
50204 Employee Health Insurance	\$	49,843	\$ 70,000	\$ (20,157)	71.2%
50205/50206 Other Payroll Expenses	\$	681	\$ 1,000	\$ (319)	68.1%
		<u>\$ 361,100</u>	<u>\$ 481,298</u>	<u>\$ (120,198)</u>	<u>75.0%</u>
Total Compensation & Benefits		\$ 361,100	\$ 481,298	\$ (120,198)	75.0%
Administrative Expenses					
51100 Casualty Insurance	\$	20,711	\$ 20,717	\$ (6)	100.0%
51500 Contractual Services	\$	6,159	\$ 9,600	\$ (3,441)	64.2%
52000 Office Supplies	\$	2,353	\$ 4,000	\$ (1,647)	58.8%
52500 Utilities	\$	15,150	\$ 18,500	\$ (3,350)	81.9%
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	\$	6,950	\$ 7,100	\$ (150)	97.9%
55200 Financial Administration	\$	12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$	9,720	\$ 10,000	\$ (280)	97.2%
55450 Other Admin Expenses	\$	5,057	\$ 6,500	\$ (1,443)	77.8%
57900 Office Equipment	\$	1,674	\$ 3,000	\$ (1,326)	55.8%
		<u>\$ 80,753</u>	<u>\$ 95,217</u>	<u>\$ (14,464)</u>	<u>84.8%</u>
Total Administrative Expenses		\$ 80,753	\$ 95,217	\$ (14,464)	84.8%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	4,393	\$ 5,000	\$ (607)	87.9%
57800 Operating Equipment	\$	46,769	\$ 61,800	\$ (15,031)	75.7%
58000 Mausoleum (including debt service)	\$	57,226	\$ 62,500	\$ (5,274)	91.6%
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%
		<u>\$ 151,238</u>	<u>\$ 177,400</u>	<u>\$ (26,162)</u>	<u>85.3%</u>
Total Cemetery Improvements, Maintenance & Repairs		\$ 151,238	\$ 177,400	\$ (26,162)	85.3%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Feb-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,860	\$ 9,000	\$ (1,140)	87.3%
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	\$ 3,362	\$ 5,000	\$ (1,638)	67.2%
56700 Rental Equipment & Leasing	\$ 132	\$ 1,000	\$ (868)	13.2%
56800 Removal of Leaves/Branches	\$ 1,560	\$ 3,000	\$ (1,440)	52.0%
56900 Abandoned Lot Reclamation	\$ -	\$ 50	\$ (50)	0.0%
57000 Office Repairs & Maintenance	\$ 24,356	\$ 24,500	\$ (144)	99.4%
57602 Grounds Maintenance/Repairs	\$ 12,028	\$ 13,000	\$ (972)	92.5%
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	\$ 149,332	\$ 166,900	\$ (17,568)	89.5%
Total Expense	\$ 742,423	\$ 920,815	\$ (178,392)	80.6%
Net Income	\$ 13,679	\$ (174,465)	\$ 188,144	

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)			
02/02/2020	Credit	Interest	20.83
02/03/2020	Deposit	HBT - Heartland Bank & Trust	408.58
02/03/2020	41770	TX Child Support SDU	-428.50
02/03/2020	41771	Terry L Hansen	-2,676.92
02/03/2020	15823682	EFTPS - IRS	-1,024.52
02/03/2020	1179564896	IL Dept of Revenue	-193.33
02/04/2020	Deposit	HBT - Heartland Bank & Trust	1,168.70
02/04/2020	41772	Ameren Illinois	-300.39
02/04/2020	41773	AT&T Mobility	-142.99
02/04/2020	41774	COMCAST Business	-227.05
02/06/2020	Deposit	HBT - Heartland Bank & Trust	486.90
02/07/2020	Deposit	HBT - Heartland Bank & Trust	4,462.02
02/07/2020	Deposit	HBT - Heartland Bank & Trust	771.85
02/11/2020	41775	Heartland Bank & Trust - mausoleum	-5,066.00
02/11/2020	41776	Skillrud, Deborah L	-6.40
02/11/2020	41777	Bill's Key & Lock Shop	-176.00
02/11/2020	41778	Henson Disposal Inc	-301.80
02/11/2020	41779	RP Lumber Company Inc	-4.76
02/11/2020	41780	Phillips & Associates CPAs PC	-6,950.00
02/11/2020	41781	Dave Capodice Excavating Inc	-923.30
02/11/2020	41782	Midwest Equipment II	-845.74
02/11/2020	41783	VISA BMCU...1484	-1,238.79
02/11/2020	41784	VISA BMCU...1484	-7.25
02/12/2020	41785STOP	AT&T Mobility	0.00
02/12/2020	0212200817	Hall, Thomas & Nancy	-1,600.00
02/12/2020	0212200817	Webster, Judith & Byron	-500.00
02/12/2020	0212200817	Edwards, Emma L	1,000.00
02/12/2020	0212200817	Stubbs, Lawrence D & Teresa J	300.00
02/13/2020	41786	AT&T Mobility	-921.90
02/14/2020	Deposit	HBT - Heartland Bank & Trust	800.00
02/14/2020	20200215	Payroll Direct Deposit	-3,573.87
02/14/2020	15909581	EFTPS - IRS	-998.84
02/14/2020	1750825824	IL Dept of Revenue	-213.52
02/14/2020	74751077	EFTPS - IRS	-2.48
02/14/2020	1702800224	IL Dept of Revenue	-0.75
02/25/2020	Deposit	HBT - Heartland Bank & Trust	482.35
02/25/2020	41787	City of Bloomington TWP - Reimburse	-6,164.99
02/25/2020	41788	City of Bloomington Water Dept	-482.31
02/25/2020	41789	Evergreen FS Inc	-302.84
02/25/2020	41790	NICOR Gas	-311.33
02/26/2020	Deposit	HBT - Heartland Bank & Trust	24.25
02/28/2020	Deposit	HBT - Heartland Bank & Trust	115.48
02/28/2020	Deposit	HBT - Heartland Bank & Trust	1,945.00
02/28/2020	20200228	Payroll Direct Deposit	-4,396.36
02/28/2020	71795821	EFTPS - IRS	-1,281.34
02/28/2020	1569597280	IL Dept of Revenue	-267.21
		Total	<u><u>-29,545.52</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.

Interim 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 **February 11, 2020 through March 9, 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 **9th day of March 2020.**

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

Notary Public

This **9th day of March 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: March 9, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
52000	Amazon/VISA	Office Supplies: envelopes, toner, cleaning wipes (estimated)	3/31/20	\$250.00
51500	Cybernautics	Website Hosting 04/01/2020-03/31/2021	3/31/20	\$142.25
57602	Farmtown/VISA	ice melt	3/31/20	\$112.50
56600	Fastenal/VISA	Safety supplies	3/31/20	\$120.94
56500	Hendren's Sport Center/VISA	Polaris shifter & repairs, 2 oil plugs	3/31/20	\$384.58
56500	Morris Avenue Garage/VISA	Truck/Trailer Inspections	3/31/20	\$56.00
52000	US Postmaster/VISA	Office Supplies: Postage	3/31/20	\$170.00
TOTAL: Requests for Payments				\$1,236.27

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