

**EVERGREEN MEMORIAL CEMETERY**  
**MEETING NOTICE AND AGENDA**

Meeting: Board of Trustees, Evergreen Memorial Cemetery  
Date: 05/11/2020  
Place: ZOOM Virtual Meeting  
Time: 6:00 P.M.

*In light of the COVID-19 pandemic, this Cemetery Board meeting will be conducted “virtually” through Zoom Meeting, which is accessible through computer or mobile phone. The Zoom Meeting information for this meeting is as follows: **Computer:** In a web browser go to: <https://us04web.zoom.us/j/71714905534?pwd=WmVZRnFrZWp3bCtWUXVWNzh3WXhXdz09> Meeting ID: 717 1490 5534. **App:** If you are using the Zoom Meeting App on your smart phone or tablet, enter Meeting ID: 717 1490 5534 Password: 5d3uea*

- 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 April 13, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the April 13, 2020 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of May 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of April 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their May 26, 2020 meeting.)
- V. Approval by Board to transfer \$100,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$100,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VI. Comment
- VII. Public Comment
- VIII. Adjournment

*Please note that the Executive session has been rescheduled. The Cemetery staff hopes that the Executive session will occur June 08, 2020.*



This page was intentionally left blank.

**Town of the City of Bloomington--Cemetery Fund**

Month of: **APRIL 2020**

**Funds at Commencement**

Cash: Heartland Bank 7774 (Checking)	\$ 18,701	
Cash: Heartland Bank 7782 (Reserve)	\$ 285,605	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$ 185,888	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2019	\$ 218,162	
	<u>\$ 708,356</u>	
		\$ 708,356

**Other Funds Received This Month**

Opening/Closing Fees	\$ 3,770	
Sale of Lots	\$ 2,448	
Sale of Crypts	\$ 1,570	
Sale of Niches	\$ 2,800	
Interest: Checking/Reserve	\$ 53	
Income from Trusts	\$ 39	
Other Income	\$ 250	
Heartland Bank Trust 3189 Activity	\$ (34,913)	\$ (23,983)
	<u>\$ (23,983)</u>	
		\$ (23,983)
		\$ 684,373

**Funds Expended This Month**

**TOTAL Funds at Month End**

**Funds at Month End**

Cash: Heartland Bank 7774 (Checking)	\$ 55,023	
Cash: Heartland Bank 7782 (Reserve)	\$ 210,654	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 185,928	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2020	\$ 183,249	
	<u>\$ 634,854</u>	
		<u>\$ 634,854</u>

**Checking Account Activity**

Checkbook Balance at Commencement		\$ 18,701	
Deposits			
Opening/Closing Fees	\$ 3,770		
Sale of Lots	\$ 2,448		
Sale of Crypts	\$ 1,570		
Sale of Niches	\$ 2,800		
Other Income	\$ 250		
Interest: Checking	\$ 3		
Transfer (to)/from Reserve Acct 7782	\$ 75,000		
Total Deposits for Month		<u>\$ 85,841</u>	
			\$ 104,542
Total Funds Available			
Checks Written			
Compensation & Benefits	\$ 26,530		
Administrative Expenses	\$ 5,570		
Cemetery Improvements, Maintenance & Repair	\$ 16,964		
Cemetery Operations	\$ 455		
Total Checks Written		<u>\$ 49,519</u>	
			\$ 49,519
			<u>\$ 55,023</u>
			<u>\$ 55,023</u>

**Bank Reconciliation at Month End**

Balance per Bank Statement	\$ 66,043	
Plus Outstanding Deposits	\$ 193	
Less Outstanding Checks	\$ (11,213)	
	<u>\$ 55,023</u>	
		<u>\$ 55,023</u>

**Checkbook Balance per Reconciliation**

**Town of the City of Bloomington--Cemetery Fund**

Statement of Receipts and Disbursements

Apr-20

Revenue			
42000	Opening/Closing Fee	\$	3,770
42500	Sale of Lots	\$	2,448
43000	Sale of Crypts	\$	1,570
43100	Sale of Niches	\$	2,800
44700	Other Income	\$	250
43500	Interest: Checking/Reserve	\$	53
49000	Income from Trusts	\$	39
			<u>          </u>
	Total Revenue		\$ 10,930
		Total Income	<u>\$ 10,930</u>
Expense			
Compensation & Benefits			
50101	Wages: Administrative Staff	\$	4,617
50102	Wages: Cemetery Staff	\$	15,681
50201	Payroll Taxes	\$	1,460
50202	IMRF (2020 = 11.62%)	\$	2,259
50204	Employee Health Insurance	\$	2,482
50205	Direct Deposit Transmittal Fees	\$	30
			<u>          </u>
	Total Compensation & Benefits	\$	26,530
Administrative Expenses			
51500	Contractual Services	\$	3,341
52000	Office Supplies	\$	669
52500	Utilities	\$	1,419
55450	Other Admin Expenses	\$	141
			<u>          </u>
	Total Administrative Expenses	\$	5,570
Cemetery Improvements, Maintenance & Repair			
57601	Flags & Flag Poles	\$	2,900
57800	Operating Equipment	\$	8,998
58000	Mausoleum (including debt service)	\$	5,066
			<u>          </u>
	Total Cemetery Improvements, Maintenance & Repair	\$	16,964
Cemetery Operations			
55500	Fuel, Oil and Equipment	\$	137
56600	Cemetery Supplies & Maintenance	\$	110
56800	Disposal of Leaves/Branches	\$	100
57603	Road, Fence, Lot, Drains	\$	18
58100	Grave Markers	\$	90
			<u>          </u>
	Total Cemetery Operations	\$	455
		Total Expense	<u>\$ 49,519</u>
Net Income			<u><u>\$ (38,589)</u></u>

**Town of the City of Bloomington--Cemetery Fund**

Year to Date Budget Comparison

Income	<u>Apr-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Revenue</b>				
40100 Real Estate Tax Levy	\$ -	\$ 506,600	\$ (506,600)	0.0%
41000 Personal Property Replacement Tax	\$ -	\$ 35,000	\$ (35,000)	0.0%
42000 Opening/Closing Fee	\$ 3,770	\$ 90,000	\$ (86,230)	4.2%
42100 Marker Commission	\$ -	\$ 9,000	\$ (9,000)	0.0%
42500 Sale of Lots	\$ 2,448	\$ 58,000	\$ (55,552)	4.2%
43000 Sale of Crypts	\$ 1,570	\$ 25,000	\$ (23,430)	6.3%
43100 Sale of Niches	\$ 2,800	\$ 40,000	\$ (37,200)	7.0%
44700 Sale of Burial Supplies	\$ -	\$ 500	\$ (500)	0.0%
42400 Sales - Other	\$ -	\$ 2,400	\$ (2,400)	0.0%
43500 Interest	\$ 53	\$ 3,000	\$ (2,947)	1.8%
49000 Income from Trusts	\$ 39	\$ 4,000	\$ (3,961)	1.0%
49020 Other Income & Special Events	\$ 250	\$ 3,500	\$ (3,250)	7.1%
49021 Inspection Fees	\$ -	\$ 3,000	\$ (3,000)	0.0%
Total Revenue	<u>\$ 10,930</u>	<u>\$ 780,000</u>	<u>\$ (769,070)</u>	<u>1.4%</u>
<b>Total Income</b>	<b>\$ 10,930</b>	<b>\$ 780,000</b>	<b>\$ (769,070)</b>	<b>1.4%</b>
<b>Expense</b>				
<b>Compensation &amp; Benefits</b>				
50101 Wages: Administrative Staff	\$ 4,617	\$ 80,000	\$ (75,383)	5.8%
50102 Wages: Cemetery Staff	\$ 15,681	\$ 225,000	\$ (209,319)	7.0%
50201 Payroll Taxes	\$ 1,460	\$ 23,333	\$ (21,873)	6.3%
50202 IMRF (2020 = 11.62%)	\$ 2,259	\$ 36,600	\$ (34,341)	6.2%
50203 IDES - Unemployment Insurance	\$ -	\$ 13,500	\$ (13,500)	0.0%
50204 Employee Health Insurance	\$ 2,482	\$ 60,000	\$ (57,518)	4.1%
50205/50206 Other Payroll Expenses	\$ 30	\$ 975	\$ (945)	3.1%
Total Compensation & Benefits	<u>\$ 26,530</u>	<u>\$ 439,408</u>	<u>\$ (412,878)</u>	<u>6.0%</u>
<b>Administrative Expenses</b>				
51100 Casualty Insurance	\$ -	\$ 21,000	\$ (21,000)	0.0%
51500 Contractual Services	\$ 3,341	\$ 10,000	\$ (6,659)	33.4%
52000 Office Supplies	\$ 669	\$ 4,000	\$ (3,331)	16.7%
52500 Utilities	\$ 1,419	\$ 18,500	\$ (17,081)	7.7%
54000 Advertising	\$ -	\$ 2,000	\$ (2,000)	0.0%
54500 Dues/Seminars	\$ -	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense	\$ -	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ -	\$ 10,000	\$ (10,000)	0.0%
55450 Other Admin Expenses	\$ 141	\$ 5,000	\$ (4,859)	2.8%
57900 Office Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	<u>\$ 5,570</u>	<u>\$ 96,800</u>	<u>\$ (91,230)</u>	<u>5.8%</u>
<b>Cemetery Improvements, Maintenance &amp; Repairs</b>				
57601 Flags & Flag Poles	\$ 2,900	\$ 10,000	\$ (7,100)	29.0%
57800 Operating Equipment	\$ 8,998	\$ 15,000	\$ (6,003)	60.0%
58000 Mausoleum (including debt service)	\$ 5,066	\$ 60,792	\$ (55,726)	8.3%
58400 Scattering Grounds/Ossuary	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 16,964</u>	<u>\$ 95,792</u>	<u>\$ (78,829)</u>	<u>17.7%</u>

**Town of the City of Bloomington--Cemetery Fund**

Year to Date Budget Comparison (cont.)

	<u>Apr-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 137	\$ 11,000	\$ (10,863)	1.2%
56000 Tree Removal/Monument Repair	\$ -	\$ 19,000	\$ (19,000)	0.0%
56500 Equipment Repairs	\$ -	\$ 5,000	\$ (5,000)	0.0%
56600 Cemetery Supplies & Maintenance	\$ 110	\$ 5,000	\$ (4,890)	2.2%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 100	\$ 5,000	\$ (4,900)	2.0%
57000 Office Repairs & Maintenance	\$ -	\$ 5,000	\$ (5,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ -	\$ 10,000	\$ (10,000)	0.0%
57603 Road, Fence, Lot, Drains	\$ 18	\$ 50,000	\$ (49,982)	0.0%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 90	\$ 20,000	\$ (19,910)	0.5%
59900 Other Cemetery Expenses	\$ -	\$ 16,000	\$ (16,000)	0.0%
Total Cemetery Operations	\$ 455	\$ 148,000	\$ (147,545)	0.3%
Total Expense	\$ 49,519	\$ 780,000	\$ (730,481)	6.3%
Net Income	\$ (38,589)	\$ -	\$ (38,589)	

**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)			
04/01/2020	Deposit	HBT - Heartland Bank & Trust	933.52
04/02/2020	Deposit	HBT - Heartland Bank & Trust	9.50
04/03/2020	Deposit	HBT - Heartland Bank & Trust	519.74
04/03/2020	Deposit	HBT - Heartland Bank & Trust	1,510.00
04/06/2020	Deposit	HBT - Heartland Bank & Trust	9.50
04/08/2020	Deposit	HBT - Heartland Bank & Trust	289.35
04/09/2020	Deposit	HBT - Heartland Bank & Trust	194.70
04/13/2020	Deposit	HBT - Heartland Bank & Trust	1,157.85
04/14/2020	41805	Heartland Bank & Trust - mausoleum	-5,066.00
04/14/2020	41806	ADT Security Services	-1,316.40
04/14/2020	41807	American Cemetery Supplies Inc	-93.60
04/14/2020	41808	Cybernautic, Inc	-1,705.00
04/14/2020	41809	Midwest Equipment II	-8,997.90
04/14/2020	41810	RP Lumber Company Inc	-34.46
04/14/2020	41811	Ameren Illinois	-280.93
04/14/2020	41812	Dave Capodice Excavating Inc	-100.00
04/14/2020	41813	COMCAST Business	-227.05
04/14/2020	41814	Evergreen FS Inc	-136.92
04/14/2020	41815	Pontiac Granite Co Inc	-90.00
04/14/2020	41816	Kaeb Sanitary Supply Inc	-241.58
04/14/2020	41817	McLean County Glass & Mirror	-320.00
04/14/2020	0414200681	Transfer	75,000.00
04/15/2020	20200415	Payroll Direct Deposit	-7,396.55
04/15/2020	71634583	EFTPS - IRS	-2,070.10
04/15/2020	1563914464	IL Dept of Revenue	-438.81
04/15/2020	Deposit	HBT - Heartland Bank & Trust	200.00
04/17/2020	Deposit	HBT - Heartland Bank & Trust	2,300.00
04/24/2020	Deposit	HBT - Heartland Bank & Trust	2,820.00
04/28/2020	41818	VISA BMCU...1484	-447.49
04/28/2020	41819	City of Bloomington Water Dept	-474.28
04/28/2020	41820	City of Bloomington TWP - Reimburse	-6,824.61
04/28/2020	41821	Peoria Flag & Decorating Company	-2,900.00
04/28/2020	41822	NICOR Gas	-210.04
04/28/2020	41823	COMCAST Business	-226.69
04/30/2020	20043001	Payroll Direct Deposit	-7,304.87
04/30/2020	04040019	EFTPS - IRS	-2,060.68
04/30/2020	0430659808	IL Dept of Revenue	-434.04
04/30/2020	Deposit	HBT - Heartland Bank & Trust	192.85
04/30/2020	Deposit	HBT - Heartland Bank & Trust	580.00
04/30/2020	Credit	Interest	2.80
		Total	<u><u>36,321.81</u></u>



This page was intentionally left blank.

**CERTIFICATE FOR PAYMENT OF ACCOUNTS**

CEMETERY FUND ACCOUNTS  
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)  
COUNTY OF McLEAN)

)SS

Town of the City of Bloomington

**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 **April 14, 2020 through May 11, 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 **11th day of May 2020**.

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

\_\_\_\_\_  
Notary Public

This **11th day of May 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

This page was intentionally left blank.

**CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: May 11, 2020 Meeting**

ACCT	COMPENSATION & BENEFITS	DESCRIPTION	Date Due	Amount
50101	Wages: Administrative			
50101	Wages: Administrative BONUS	M Porter (Net Check Amount, Paper Check, Hand Deliver)	5/20/20	\$250.00
50101	Wages: Administrative BONUS	D O'Reilly (Net Check Amount, Paper Check, Hand Deliver)	5/20/20	\$250.00
50102	Wages: Cemetery			
50102	Wages: Cemetery BONUS	A Anderson (Net Check Amount, Paper Check, Hand Deliver)	5/20/20	\$250.00
50102	Wages: Cemetery BONUS	C Anderson (Net Check Amount, Paper Check, Hand Deliver)	5/20/20	\$250.00
50102	Wages: Cemetery BONUS	K Durlinger (Net Check Amount, Paper Check, Hand Deliver)	5/20/20	\$250.00
50102	Wages: Cemetery BONUS	W Novy (Net Check Amount, Paper Check, Hand Deliver)	5/20/20	\$250.00
<b>SubTotal: Compensation &amp; Benefits</b>				<b>\$1,500.00</b>
ACCT	VENDORS	DESCRIPTION	Date Due	Amount
52000	Amazon/VISA	Ink Cartridge, Receipt Books	5/31/20	\$90.62
58100	Cold Spring Memorial Group	Grave Markers	5/31/20	\$540.90
56500	Don Owen Tire Service/VISA	Tire Repairs	5/31/20	\$49.91
56000	Embark Tree Removal	Remove hazardous tree (emergency)	5/31/20	\$480.00
55400	Illinois Route 66 Scenic Byway	Annual Membership Dues	5/31/20	\$100.00
56600	Lowe's/VISA	Fuses	5/31/20	\$9.52
57800	Lowe's/VISA	window washer, squeegee, extension pole	5/31/20	\$51.44
55400	McLean County Historical Society	Special Event: Cemetery Walk Sponsorship/Advertising	5/31/20	\$5,000.00
56600	Midwest Equipment/VISA	weed-eater string	5/31/20	\$125.98
56500	Midwest Equipment/VISA	mower part	5/31/20	\$6.90
51500	Newspapers.com/VISA	Subscription Renewal	5/31/20	\$74.90
<b>SubTotal: VENDOR Payments</b>				<b>\$6,530.17</b>
<b>TOTAL: Requests for Payments</b>				<b>\$8,030.17</b>

This page was intentionally left blank.