

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 07/13/2020
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. Motion to Recess to Executive Session - 5ILCS 120/2(c)(1), P.A.101-0459
Performance of specific former employees including compensation.
- IV. Motion to adjourn Executive Session and Return to the Regular Session.
(Recommend that Executive Session be adjourned and Board return to Regular Session).
- 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 June 08, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the June 08, 2020 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of July 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- VI. Approval by the Board on Monthly Cemetery Audit of June 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their July 27, 2020 meeting.)
- VII. 2020 Year to Date Burials: Evergreen Memorial Cemetery - 29
East Lawn Memorial Gardens Cemetery - 58
Park Hill Cemetery - 53
Evergreen Memorial Pet Cemetery - 0
- VIII. Comment
- IX. Public Comment
- X. 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 **30th day of June 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 **13th day of July 2020**.

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

Notary Public

This **13th day of July 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 **\$62,765.14** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$347,638.77** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$192,636.27** 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 July 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

This page was intentionally left blank.

Town of the City of Bloomington--Cemetery Fund

Month of: **JUNE 2020**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	89,083	
Cash: Heartland Bank 7782 (Reserve)	\$	167,238	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	189,299	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2020	\$	183,249	
			<u>\$ 628,869</u>

Public Funds Received This Month

Real Estate Tax Levy			\$ 180,351
----------------------	--	--	------------

Other Funds Received This Month

Opening/Closing Fees	\$	6,820	
Marker Commission	\$	3,269	
Sale of Lots	\$	5,426	
Sale of Crypts	\$	870	
Sale of Niches	\$	575	
Interest: Checking/Reserve	\$	51	
Income from Trusts	\$	37	
Inspection Fees	\$	150	
			\$ 17,199

Total Funds Received This Month \$ 197,549

Total Funds Available \$ 826,418

Funds Expended This Month

\$ 40,129

TOTAL Funds at Month End

\$ 786,290

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	62,765	
Cash: Heartland Bank 7782 (Reserve)	\$	347,639	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	192,636	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2020	\$	183,249	
			<u>\$ 786,290</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 89,083
-----------------------------------	--	--	-----------

Deposits			
Opening/Closing Fees	\$	6,820	
Sale of Lots	\$	5,426	
Sale of Crypts	\$	870	
Sale of Niches	\$	575	
Marker Commission	\$	3,269	
Interest: Checking	\$	1	
Inspection Fees	\$	150	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(3,300)	
Total Deposits for Month			<u>\$ 13,811</u>

Total Funds Available \$ 102,894

Checks Written

Compensation & Benefits	\$	30,528	
Administrative Expenses	\$	1,854	
Cemetery Improvements, Maintenance & Repair	\$	6,398	
Cemetery Operations	\$	1,348	
Total Checks Written			<u>\$ 40,129</u>

Change in Payroll Liabilities 06/30/2020 \$ -

Total Checks Written \$ 40,129

Checkbook Balance at Month End \$ 62,765

Bank Reconciliation at Month End

Balance per Bank Statement	\$	73,098	
Plus Outstanding Deposits	\$	72	
Less Outstanding Checks	\$	(10,405)	
			<u>\$ 62,765</u>

Checkbook Balance per Reconciliation \$ 62,765

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Jun-20

Revenue			
40100 Real Estate Tax Levy	\$	180,351	
42000 Opening/Closing Fee	\$	6,820	
42100 Marker Commission	\$	3,269	
42500 Sale of Lots	\$	5,426	
43000 Sale of Crypts	\$	870	
43100 Sale of Niches	\$	575	
43500 Interest: Checking/Reserve	\$	51	
49000 Income from Trusts	\$	37	
49021 Inspection Fees	\$	150	
		<u>\$</u>	<u>197,549</u>
	Total Revenue		
			\$ 197,549
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	4,951	
50102 Wages: Cemetery Staff	\$	16,558	
50201 Payroll Taxes	\$	1,553	
50202 IMRF (2020 = 11.62%)	\$	2,375	
50203 IDES - Unemployment Insurance	\$	2,578	
50204 Employee Health Insurance	\$	2,482	
50205 Direct Deposit Transmittal Fees	\$	30	
		<u>\$</u>	<u>30,528</u>
	Total Compensation & Benefits		
			\$ 30,528
Administrative Expenses			
52000 Office Supplies	\$	99	
52500 Utilities	\$	1,466	
55400 Special Event Expenses	\$	77	
55450 Other Admin Expenses	\$	213	
		<u>\$</u>	<u>1,854</u>
	Total Administrative Expenses		
			\$ 1,854
Cemetery Improvements, Maintenance & Repair			
57601 Flags & Flag Poles	\$	1,332	
58000 Mausoleum (including debt service)	\$	5,066	
		<u>\$</u>	<u>6,398</u>
	Total Cemetery Improvements, Maintenance & Repair		
			\$ 6,398
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	616	
56500 Equipment Repairs	\$	115	
56600 Cemetery Supplies & Maintenance	\$	503	
56800 Disposal of Leaves/Branches	\$	40	
57602 Grounds Maintenance/Repair	\$	74	
		<u>\$</u>	<u>1,348</u>
	Total Cemetery Operations		
			\$ 1,348
			<u>\$ 40,129</u>
	Total Expense		
			<u>\$ 157,421</u>
Net Income			
			<u>\$ 157,421</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income	<u>Jun-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 211,899	\$ 506,600	\$ (294,701)	41.8%
41000 Personal Property Replacement Tax	\$ 15,393	\$ 24,500	\$ (9,107)	62.8%
42000 Opening/Closing Fee	\$ 13,960	\$ 90,000	\$ (76,040)	15.5%
42100 Marker Commission	\$ 3,269	\$ 9,000	\$ (5,731)	36.3%
42500 Sale of Lots	\$ 12,964	\$ 58,000	\$ (45,036)	22.4%
43000 Sale of Crypts	\$ 3,260	\$ 25,000	\$ (21,740)	13.0%
43100 Sale of Niches	\$ 3,375	\$ 40,000	\$ (36,625)	8.4%
44700 Sale of Burial Supplies	\$ -	\$ 500	\$ (500)	0.0%
42400 Sales - Other	\$ -	\$ 2,400	\$ (2,400)	0.0%
43500 Interest	\$ 141	\$ 3,000	\$ (2,859)	4.7%
49000 Income from Trusts	\$ 118	\$ 4,000	\$ (3,882)	2.9%
49020 Other Income & Special Events	\$ 300	\$ 3,500	\$ (3,200)	8.6%
49021 Inspection Fees	\$ 300	\$ 3,000	\$ (2,700)	10.0%
Total Revenue	<u>\$ 264,978</u>	<u>\$ 769,500</u>	<u>\$ (504,522)</u>	<u>34.4%</u>
Total Income	\$ 264,978	\$ 769,500	\$ (504,522)	34.4%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 14,527	\$ 80,000	\$ (65,473)	18.2%
50102 Wages: Cemetery Staff	\$ 47,867	\$ 225,000	\$ (177,133)	21.3%
50201 Payroll Taxes	\$ 4,496	\$ 23,333	\$ (18,837)	19.3%
50202 IMRF (2020 = 11.62%)	\$ 6,901	\$ 36,600	\$ (29,699)	18.9%
50203 IDES - Unemployment Insurance	\$ 2,578	\$ 13,500	\$ (10,922)	19.1%
50204 Employee Health Insurance	\$ 7,447	\$ 60,000	\$ (52,553)	12.4%
50205/50206 Other Payroll Expenses	\$ 91	\$ 975	\$ (884)	9.3%
Total Compensation & Benefits	<u>\$ 83,907</u>	<u>\$ 439,408</u>	<u>\$ (355,501)</u>	<u>19.1%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 20,840	\$ 21,000	\$ (160)	99.2%
51500 Contractual Services	\$ 3,341	\$ 10,000	\$ (6,659)	33.4%
52000 Office Supplies	\$ 1,178	\$ 4,000	\$ (2,822)	29.5%
52500 Utilities	\$ 3,664	\$ 18,500	\$ (14,836)	19.8%
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	\$ 5,177	\$ 10,000	\$ (4,823)	51.8%
55450 Other Admin Expenses	\$ 630	\$ 5,000	\$ (4,370)	12.6%
57900 Office Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	<u>\$ 34,830</u>	<u>\$ 96,800</u>	<u>\$ (61,970)</u>	<u>36.0%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 4,780	\$ 10,000	\$ (5,220)	47.8%
57800 Operating Equipment	\$ 9,049	\$ 15,000	\$ (5,951)	60.3%
58000 Mausoleum (including debt service)	\$ 15,198	\$ 60,792	\$ (45,594)	25.0%
58400 Scattering Grounds/Ossuary	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 29,027</u>	<u>\$ 95,792</u>	<u>\$ (66,765)</u>	<u>30.3%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison (cont.)

	<u>Jun-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 1,483	\$ 11,000	\$ (9,517)	13.5%
56000 Tree Removal/Monument Repair	\$ 480	\$ 19,000	\$ (18,520)	2.5%
56500 Equipment Repairs	\$ 172	\$ 5,000	\$ (4,828)	3.4%
56600 Cemetery Supplies & Maintenance	\$ 748	\$ 5,000	\$ (4,252)	15.0%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 310	\$ 5,000	\$ (4,690)	6.2%
57000 Office Repairs & Maintenance	\$ -	\$ 5,000	\$ (5,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ 526	\$ 10,000	\$ (9,474)	5.3%
57603 Road, Fence, Lot, Drains	\$ 18	\$ 50,000	\$ (49,982)	0.0%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 631	\$ 20,000	\$ (19,369)	3.2%
59900 Other Cemetery Expenses	\$ -	\$ 16,000	\$ (16,000)	0.0%
Total Cemetery Operations	\$ 4,368	\$ 148,000	\$ (143,632)	3.0%
Total Expense	\$ 152,132	\$ 780,000	\$ (627,868)	19.5%
Net Income	\$ 112,846	\$ (10,500)	\$ 123,346	

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)			
06/01/2020	Deposit	HBT - Heartland Bank & Trust	163.45
06/02/2020	Deposit	HBT - Heartland Bank & Trust	630.00
06/02/2020	41845	Ameren Illinois	-279.82
06/02/2020	41846	COMCAST Business	-226.81
06/02/2020	41847	NICOR Gas	-153.80
06/03/2020	Deposit	HBT - Heartland Bank & Trust	240.20
06/04/2020	Deposit	HBT - Heartland Bank & Trust	482.35
06/05/2020	Deposit	HBT - Heartland Bank & Trust	723.60
06/09/2020	41848	Heartland Bank & Trust - mausoleum	-5,066.00
06/09/2020	41849	Evergreen FS Inc	-615.53
06/09/2020	41850	McNeill Grave Marker Company	-245.11
06/09/2020	41851	Midwest Equipment	-571.92
06/09/2020	41852	RP Lumber Company Inc	-72.94
06/11/2020	Deposit	HBT - Heartland Bank & Trust	175.00
06/11/2020	Deposit	HBT - Heartland Bank & Trust	100.00
06/12/2020	Deposit	HBT - Heartland Bank & Trust	1,157.85
06/15/2020	20200615	Payroll Direct Deposit	-8,100.87
06/15/2020	30630297	EFTPS - IRS	-2,374.26
06/15/2020	1713750752	IL Dept of Revenue	-477.33
06/16/2020	41853	VISA BMCU...1484	-1,405.19
06/19/2020	Deposit	HBT - Heartland Bank & Trust	7,018.92
06/23/2020	41854	Dave Capodice Excavating Inc	-40.00
06/23/2020	41855	City of Bloomington Water Dept	-488.10
06/26/2020	Deposit	HBT - Heartland Bank & Trust	725.81
06/29/2020	Deposit	HBT - Heartland Bank & Trust	484.85
06/30/2020	Deposit	HBT - Heartland Bank & Trust	5,017.00
06/30/2020	Deposit	HBT - Heartland Bank & Trust	72.22
06/30/2020	20200630	Payroll Direct Deposit	-7,498.81
06/30/2020	35548334	EFTPS - IRS	-2,078.84
06/30/2020	1090652896	IL Dept of Revenue	-434.09
06/30/2020	1087122144	IDES - IL Dept of Emp Sec	-2,578.07
06/30/2020	41856	City of Bloomington TWP - Reimburse	-6,985.34
06/30/2020	41857	COMCAST Business	-226.81
06/30/2020	41858	NICOR Gas	-90.45
06/30/2020	0630201940	Massetti, Sandra	-1,000.00
06/30/2020	0630201940	Utter, Joanne & Richard	-1,000.00
06/30/2020	0630201940	Reid, Lisa (Geneen Rusk)	-1,000.00
06/30/2020	0630201940	Cobb, Ruth	-500.00
06/30/2020	0630201966	Strouse, Shiloh & Barbara	200.00
06/30/2020	Credit	Interest	1.36
		Total	<u><u>-26,317.48</u></u>

This page was intentionally left blank.

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 **June 9, 2020 through July 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 July 2020.**

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

Notary Public

This **13th day of July 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 Thalgott

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: July 13, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
52000	Amazon/VISA	Time Cards, Toner	7/31/20	\$410.19
57602	Amazon/VISA	Perennial seeds for berm	7/31/20	\$79.87
56000	Embark Tree Removal	Remove hazardous tree (emergency)	7/31/20	\$1,980.00
55450	Farm & Fleet/VISA	Uniforms	7/31/20	\$539.82
56600	Farm & Fleet/VISA	Oil	7/31/20	\$67.99
57000	Farm & Fleet/VISA	Furnace filters	7/31/20	\$4.29
57602	FS Custom Turf	Grass Seed	7/31/20	\$99.00
55450	Heartland Bank & Trust	handling fee \$5.50	7/31/20	\$50.00
51500	Henson Disposal	Dumpster	7/31/20	\$317.95
55400	Illinois Dept of Financial & Professional Regu	4year Cemetery License	7/31/20	\$150.00
56500	Martin Sullivan	mower handle	7/31/20	\$55.59
57800	Martin Sullivan	EZ Reach grabbers	7/31/20	\$40.30
56600	Midwest Equipment/VISA	filters, oil	7/31/20	\$230.30
56500	Midwest Equipment/VISA	weed eater heads, sharpen chainsaw chains	7/31/20	\$223.65
56500	Morris Avenue Garage/VISA	Truck/Trailer Inspections	7/31/20	\$35.00
58400	RP Lumber Company Inc/VISA	sprayer for garden hose	7/31/20	\$8.99
56600	RP Lumber Company Inc	paint brushes, epoxy, tape, rollers, roundup	7/31/20	\$86.87
55450	Walmart/VISA	Uniforms	7/31/20	\$120.78
56600	Water Products/VISA	spray nozzle	7/31/20	\$40.00
TOTAL: Requests for Payments				\$4,540.59

This page was intentionally left blank.