

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 08/10/2020
Place: Evergreen Memorial Cemetery, Maintenance 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 July 13, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the July 13, 2020 Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of August 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of July 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their August 24, 2020 meeting.)
- V. Discussion and approval of Coronavirus hazard pay to cemetery employees. (Recommend that the Coronavirus hazard pay be approved.)
- VI. 2020 Year to Date Burials: Evergreen Memorial Cemetery - 34
East Lawn Memorial Gardens Cemetery - 68
Park Hill Cemetery - 57
Evergreen Memorial Pet Cemetery - 0
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: JULY 2020

Funds at Commencement

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

Public Funds Received This Month

Real Estate Tax Levy			\$ 42,216
Personal Property Replacement Tax			\$ 6,237

Other Funds Received This Month

Opening/Closing Fees	\$	6,300	
Sale of Lots	\$	4,245	
Sale of Crypts	\$	2,930	
Sale of Niches	\$	1,300	
Sales of Pet Cemetery Spaces	\$	120	
Income from Trusts	\$	1,518	
Other Income	\$	600	
Inspection Fees	\$	450	
Heartland Bank Trust 3189 Activity	\$	25,756	
			<u>\$ 43,219</u>

Total Funds Received This Month	\$	91,672
Total Funds Available	\$	877,962

Funds Expended This Month

TOTAL Funds at Month End

\$ 40,145
\$ 837,816

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	45,050	
Cash: Heartland Bank 7782 (Reserve)	\$	389,855	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	193,906	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2020	\$	209,006	
			<u>\$ 837,816</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 62,765
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Deposits			
Personal Property Replacement Tax	\$	6,237	
Opening/Closing Fees	\$	6,300	
Sale of Pet Spaces	\$	120	
Sale of Lots	\$	4,245	
Sale of Crypts	\$	2,930	
Sale of Niches	\$	1,300	
Other Income	\$	600	
Income from Trusts	\$	1,479	
Inspection Fees	\$	450	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(1,230)	
Total Deposits for Month			<u>\$ 22,431</u>

Total Funds Available \$ 85,196

Checks Written

Compensation & Benefits	\$	28,076	
Administrative Expenses	\$	3,132	
Cemetery Improvements, Maintenance & Repair	\$	5,115	
Cemetery Operations	\$	3,823	
Total Checks Written			<u>\$ 40,145</u>

Total Checks Written \$ 40,145

Checkbook Balance at Month End

\$ 45,050

Bank Reconciliation at Month End

Balance per Bank Statement	\$	50,353	
Plus Outstanding Deposits	\$	2,215	
Less Outstanding Checks	\$	(7,518)	

Checkbook Balance per Reconciliation

\$ 45,050

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Jul-20

Revenue			
40100 Real Estate Tax Levy	\$	42,216	
41000 Personal Property Replacement Tax	\$	6,237	
42000 Opening/Closing Fee	\$	6,300	
42500 Sale of Lots	\$	4,245	
43000 Sale of Crypts	\$	2,930	
43100 Sale of Niches	\$	1,300	
44700 Other Income	\$	600	
44850 Sale of Pet Spaces	\$	120	
49000 Income from Trusts	\$	1,518	
49021 Inspection Fees	\$	450	
		<u>\$</u>	<u>65,916</u>
	Total Revenue		\$ 65,916
		Total Income	<u>\$ 65,916</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	4,550	
50102 Wages: Cemetery Staff	\$	17,033	
50201 Payroll Taxes	\$	1,559	
50202 IMRF (2020 = 11.62%)	\$	2,421	
50204 Employee Health Insurance	\$	2,482	
50205 Direct Deposit Transmittal Fees	\$	32	
		<u>\$</u>	<u>28,076</u>
	Total Compensation & Benefits		\$ 28,076
Administrative Expenses			
51500 Contractual Services	\$	318	
52000 Office Supplies	\$	410	
52500 Utilities	\$	1,264	
55450 Other Admin Expenses	\$	1,140	
		<u>\$</u>	<u>3,132</u>
	Total Administrative Expenses		\$ 3,132
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment	\$	40	
58000 Mausoleum (including debt service)	\$	5,066	
58400 Scattering Grounds/Ossuary	\$	9	
		<u>\$</u>	<u>5,115</u>
	Total Cemetery Improvements, Maintenance & Repair		\$ 5,115
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	502	
56000 Tree Removal/Monument Repair	\$	1,980	
56500 Equipment Repairs	\$	314	
56600 Cemetery Supplies & Maintenance	\$	425	
56800 Disposal of Leaves/Branches	\$	140	
57000 Office Building Maintenance/Repair	\$	4	
57602 Grounds Maintenance/Repair	\$	457	
		<u>\$</u>	<u>3,823</u>
	Total Cemetery Operations		\$ 3,823
		Total Expense	<u>\$ 40,145</u>
Net Income			<u>\$ 25,771</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income		<u>Jul-20</u>	<u>Revised</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue						
40100 Real Estate Tax Levy	\$	254,115	\$	506,600	\$ (252,485)	50.2%
41000 Personal Property Replacement Tax	\$	21,630	\$	24,500	\$ (2,870)	88.3%
42000 Opening/Closing Fee	\$	20,260	\$	90,000	\$ (69,740)	22.5%
42100 Marker Commission	\$	3,269	\$	9,000	\$ (5,731)	36.3%
42500 Sale of Lots	\$	17,169	\$	58,000	\$ (40,831)	29.6%
43000 Sale of Crypts	\$	6,190	\$	25,000	\$ (18,810)	24.8%
43100 Sale of Niches	\$	4,675	\$	40,000	\$ (35,325)	11.7%
44700 Sale of Burial Supplies	\$	-	\$	500	\$ (500)	0.0%
42400 Sales - Other	\$	160	\$	2,400	\$ (2,240)	6.7%
43500 Interest	\$	141	\$	3,000	\$ (2,859)	4.7%
49000 Income from Trusts	\$	1,636	\$	4,000	\$ (2,364)	40.9%
49020 Other Income & Special Events	\$	900	\$	3,500	\$ (2,600)	25.7%
49021 Inspection Fees	\$	750	\$	3,000	\$ (2,250)	25.0%
Total Revenue	\$	<u>330,894</u>	\$	<u>769,500</u>	\$ (438,606)	43.0%
Total Income	\$	330,894	\$	769,500	\$ (438,606)	43.0%
Expense						
Compensation & Benefits						
50101 Wages: Administrative Staff	\$	19,077	\$	80,000	\$ (60,923)	23.8%
50102 Wages: Cemetery Staff	\$	64,899	\$	225,000	\$ (160,101)	28.8%
50201 Payroll Taxes - FICA	\$	6,054	\$	23,333	\$ (17,279)	25.9%
50202 IMRF (2020 = 11.62%)	\$	9,322	\$	36,600	\$ (27,278)	25.5%
50203 IDES - Unemployment Insurance	\$	2,578	\$	13,500	\$ (10,922)	19.1%
50204 Employee Health Insurance	\$	9,930	\$	60,000	\$ (50,070)	16.5%
50205/50206 Other Payroll Expenses	\$	123	\$	975	\$ (853)	12.6%
Total Compensation & Benefits	\$	<u>111,983</u>	\$	<u>439,408</u>	\$ (327,425)	25.5%
Administrative Expenses						
51100 Casualty Insurance	\$	20,840	\$	21,000	\$ (160)	99.2%
51500 Contractual Services	\$	3,659	\$	10,000	\$ (6,341)	36.6%
52000 Office Supplies	\$	1,588	\$	4,000	\$ (2,412)	39.7%
52500 Utilities	\$	4,928	\$	18,500	\$ (13,572)	26.6%
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	\$	1,770	\$	5,000	\$ (3,230)	35.4%
57900 Office Equipment	\$	-	\$	3,000	\$ (3,000)	0.0%
Total Administrative Expenses	\$	<u>37,962</u>	\$	<u>96,800</u>	\$ (58,838)	39.2%
Cemetery Improvements, Maintenance & Repairs						
57601 Flags & Flag Poles	\$	4,780	\$	10,000	\$ (5,220)	47.8%
57800 Operating Equipment	\$	9,090	\$	15,000	\$ (5,910)	60.6%
58000 Mausoleum (including debt service)	\$	20,264	\$	60,792	\$ (40,528)	33.3%
58400 Scattering Grounds/Ossuary	\$	9	\$	10,000	\$ (9,991)	0.1%
Total Cemetery Improvements, Maintenance & Repairs	\$	<u>34,142</u>	\$	<u>95,792</u>	\$ (61,650)	35.6%

Town of the City of Bloomington--Cemetery Fund

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

	<u>Jul-20</u>	Revised Budget	\$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 1,984	\$ 11,000	\$ (9,016)	18.0%
56000 Tree Removal/Monument Repair	\$ 2,460	\$ 19,000	\$ (16,540)	12.9%
56500 Equipment Repairs	\$ 487	\$ 5,000	\$ (4,513)	9.7%
56600 Cemetery Supplies & Maintenance	\$ 1,173	\$ 5,000	\$ (3,827)	23.5%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 450	\$ 5,000	\$ (4,550)	9.0%
57000 Office Repairs & Maintenance	\$ 4	\$ 5,000	\$ (4,996)	0.1%
57602 Grounds Maintenance/Repairs	\$ 983	\$ 10,000	\$ (9,017)	9.8%
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	<u>\$ 8,191</u>	<u>\$ 148,000</u>	<u>\$ (139,809)</u>	<u>5.5%</u>
Total Expense	\$ 192,278	\$ 780,000	\$ (587,722)	24.7%
Net Income	\$ 138,617	\$ (10,500)	\$ 149,117	

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)			
07/01/2020	Deposit	HBT - Heartland Bank & Trust	57.60
07/06/2020	Deposit	HBT - Heartland Bank & Trust	288.30
07/07/2020	41859	Ameren Illinois	-326.43
07/08/2020	Deposit	HBT - Heartland Bank & Trust	486.90
07/09/2020	Deposit	HBT - Heartland Bank & Trust	0.00
07/09/2020	Deposit	HBT - Heartland Bank & Trust	2,008.59
07/14/2020	41860	Heartland Bank & Trust - mausoleum	-5,066.00
07/14/2020	41861	Evergreen FS Inc	-501.59
07/14/2020	41862	Dave Capodice Excavating Inc	-418.55
07/14/2020	41863	Embark Tree Removal	-1,980.00
07/14/2020	41864	FS Custom Turf	-99.00
07/14/2020	41865	Henson Disposal Inc	-317.95
07/14/2020	41866	Martin Sullivan Inc	-95.89
07/14/2020	41867	Midwest Equipment	-453.95
07/14/2020	41868	Morris Avenue Garage	-35.00
07/14/2020	41869	RP Lumber Company Inc	-95.86
07/14/2020	41870	VISA BMCU...1484	-1,208.03
07/15/2020	Deposit	HBT - Heartland Bank & Trust	1,543.85
07/15/2020	20200715	Payroll Direct Deposit	-7,734.63
07/15/2020	90506808	EFTPS - IRS	-2,122.64
07/15/2020	0824261344	IL Dept of Revenue	-447.51
07/16/2020	Deposit	HBT - Heartland Bank & Trust	270.00
07/16/2020	0716201801	Howard, Jessie & Bobby	-730.00
07/16/2020	0716201801	Tjaden, Doyle & Teresa	-500.00
07/21/2020	41871	City of Bloomington Water Dept	-504.49
07/23/2020	Deposit	HBT - Heartland Bank & Trust	340.80
07/23/2020	41872	Audiology Innovations	-329.00
07/24/2020	Deposit	HBT - Heartland Bank & Trust	1,810.00
07/27/2020	Deposit	HBT - Heartland Bank & Trust	578.85
07/28/2020	Deposit	HBT - Heartland Bank & Trust	1,090.68
07/29/2020	41873	City of Bloomington TWP - Reimburse	-7,048.93
07/29/2020	41874	NICOR Gas	-77.88
07/29/2020	41875	Ameren Illinois	-354.96
07/30/2020	Deposit	HBT - Heartland Bank & Trust	48.10
07/31/2020	Deposit	HBT - Heartland Bank & Trust	12,716.99
07/31/2020	Deposit	HBT - Heartland Bank & Trust	2,214.77
07/31/2020	20200731-2	Payroll Direct Deposit	-7,999.82
07/31/2020	92555505	EFTPS - IRS	0.00
07/31/2020	1892036230	IL Dept of Revenue	0.00
07/31/2020	31735377	EFTPS - IRS	-2,255.58
07/31/2020	0235556576	IL Dept of Revenue	-466.63
		Total	<u><u>-17,714.89</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 **July 14, 2020 through August 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 August 2020**.

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

Notary Public

This **10th day of August 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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: August 10, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57800	ADT Security/Others/VISA	Security Cameras (Estimated)	8/31/20	\$2,000.00
56600	American Cemetery Supplies/VISA	Mausoleum Crypt Supplies (estimated freight charges)	8/31/20	\$59.75
58100	Cold Spring Memorial Group	Grave Markers	8/31/20	\$846.00
56000	Embark Tree Removal	tree removal emergency (estimated)	8/31/20	\$5,000.00
56600	Farm & Fleet/VISA	hammer, sledge hammer, hose reel, broom	8/31/20	\$151.26
56600	Harbor Freight/VISA	solar lights for flag pole & sign	8/31/20	\$34.98
56600	Lowe's/VISA	painting supplies	8/31/20	\$62.84
56600	Lowe's/VISA	spare key & mailbox	8/31/20	\$39.56
56500	Martin Sullivan	mower handle	8/31/20	\$55.59
56600	RP Lumber Company Inc/VISA	tape & rags	8/31/20	\$20.47
56600	RP Lumber Company Inc	drill bits, air sprayer	8/31/20	\$63.48
56600	RP Lumber Company Inc/VISA	spare keys	8/31/20	\$1.59
56600	RP Lumber Company Inc/VISA	hardware & metal for mailbox	8/31/20	\$6.87
52000	US Postmaster/VISA	Office Supplies: Postage	8/31/20	\$110.00
TOTAL: Requests for Payments				\$8,452.39

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