

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 10/12/2020
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 September 14, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the September 14, 2020 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of October 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of September 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their October 26, 2020 meeting.)
- V. Discussion and approval of Fiscal Year 2021 – 2022 Preliminary Budget. (Recommend that the FY 2021 – 2022 Preliminary Budget be approved and forwarded on the Township Board for action and approval at their October 26, 2020 meeting.)
- VI. Approval by Board to transfer \$75,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$75,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VII. Discussion and approval of the funds received from the Marquis Family Trust to be merged into the Account (7114). (Recommend the funds be merged in account (7114).)
- VIII. Discussion and approval of the funds received from the Brad Kuchan Trust to remain in Account (7774). (Recommend the funds remain in account (7774).)

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

- IX. 2020 Year to Date Burials: Evergreen Memorial Cemetery - 44
East Lawn Memorial Gardens Cemetery - 88
Park Hill Cemetery - 75
Evergreen Memorial Pet Cemetery - 4

- X. Comment

- XI. Public Comment

- XII. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: SEPTEMBER 2020

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	31,207	
Cash: Heartland Bank 7782 (Reserve)	\$	434,554	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	196,517	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2020	\$	209,006	
			<u>\$ 871,284</u>

Public Funds Received This Month

Real Estate Tax Levy			\$ 175,269
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Other Funds Received This Month

Opening/Closing Fees	\$	4,520	
Sale of Lots	\$	4,140	
Sale of Crypts	\$	40	
Sale of Niches	\$	100	
Sales - Other	\$	236	
Interest: Checking/Reserve	\$	94	
Income from Trusts	\$	42	
Other Income	\$	10,000	
Inspection Fees	\$	375	
			<u>\$ 19,546</u>

Total Funds Received This Month	\$	194,815
Total Funds Available	\$	1,066,099

Funds Expended This Month

TOTAL Funds at Month End	\$ 44,548
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Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	53,542	
Cash: Heartland Bank 7782 (Reserve)	\$	559,916	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	199,088	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2020	\$	209,006	
			<u>\$ 1,021,552</u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 31,207
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Deposits			
Opening/Closing Fees	\$	4,520	
Sales - Other	\$	236	
Sale of Lots	\$	4,140	
Sale of Crypts	\$	40	
Sale of Niches	\$	100	
Other Income	\$	10,000	
Interest: Checking	\$	1	
Inspection Fees	\$	375	
Transfer (to)/from Reserve Acct 7782	\$	50,000	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(2,530)	
Total Deposits for Month			<u>\$ 66,882</u>

Total Funds Available	\$	98,089
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Checks Written

Compensation & Benefits	\$	31,075	
Administrative Expenses	\$	2,290	
Cemetery Improvements, Maintenance & Repair	\$	5,136	
Cemetery Operations	\$	6,046	
Total Checks Written			<u>\$ 44,548</u>

Total Checks Written	\$	44,548
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Checkbook Balance at Month End	\$ 53,542
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Bank Reconciliation at Month End

Balance per Bank Statement	\$	67,420	
Less Outstanding Checks	\$	(13,878)	

Checkbook Balance per Reconciliation	\$ 53,542
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Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Sep-20

Revenue			
40100 Real Estate Tax Levy	\$	175,269	
42000 Opening/Closing Fee	\$	4,520	
42500 Sale of Lots	\$	4,140	
43000 Sale of Crypts	\$	40	
43100 Sale of Niches	\$	100	
44700 Other Income	\$	10,000	
44850 Sales - Other	\$	236	
43500 Interest: Checking/Reserve	\$	94	
49000 Income from Trusts	\$	42	
49021 Inspection Fees	\$	375	
		<u> </u>	
			\$ 194,815
			<u>\$ 194,815</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	5,751	
50102 Wages: Cemetery Staff	\$	17,567	
50201 Payroll Taxes	\$	1,691	
50202 IMRF (2020 = 11.62%)	\$	2,563	
50203 IDES - Unemployment Insurance	\$	996	
50204 Employee Health Insurance	\$	2,482	
50205 Direct Deposit Transmittal Fees	\$	25	
		<u> </u>	
			\$ 31,075
Administrative Expenses			
51500 Contractual Services	\$	1,185	
52000 Office Supplies	\$	110	
52500 Utilities	\$	849	
55400 Special Event Expenses	\$	102	
55450 Other Admin Expenses	\$	44	
		<u> </u>	
			\$ 2,290
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment	\$	70	
58000 Mausoleum (including debt service)	\$	5,066	
		<u> </u>	
			\$ 5,136
Cemetery Operations			
56000 Tree Removal/Monument Repair	\$	250	
56500 Equipment Repairs	\$	(56)	
56600 Cemetery Supplies & Maintenance	\$	225	
56800 Disposal of Leaves/Branches	\$	420	
57602 Grounds Maintenance/Repair	\$	3,765	
58100 Grave Markers	\$	1,426	
59900 Other Cemetery Expenses	\$	15	
		<u> </u>	
			\$ 6,046
			<u>\$ 44,548</u>
			<u>\$ 150,268</u>
Net Income			

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income		<u>Sep-20</u>	<u>Revised</u> <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	473,919	\$ 506,600	\$ (32,681)	93.5%
41000 Personal Property Replacement Tax	\$	26,239	\$ 24,500	\$ 1,739	107.1%
42000 Opening/Closing Fee	\$	31,430	\$ 90,000	\$ (58,570)	34.9%
42100 Marker Commission	\$	3,269	\$ 9,000	\$ (5,731)	36.3%
42500 Sale of Lots	\$	30,819	\$ 58,000	\$ (27,181)	53.1%
43000 Sale of Crypts	\$	7,250	\$ 25,000	\$ (17,750)	29.0%
43100 Sale of Niches	\$	4,875	\$ 40,000	\$ (35,125)	12.2%
44700 Sale of Burial Supplies	\$	-	\$ 500	\$ (500)	0.0%
42400 Sales - Other	\$	396	\$ 2,400	\$ (2,004)	16.5%
43500 Interest	\$	401	\$ 3,000	\$ (2,599)	13.4%
49000 Income from Trusts	\$	1,719	\$ 4,000	\$ (2,281)	43.0%
49020 Other Income & Special Events	\$	15,137	\$ 3,500	\$ 11,637	432.5%
49021 Inspection Fees	\$	1,500	\$ 3,000	\$ (1,500)	50.0%
Total Revenue	\$	<u>596,953</u>	<u>\$ 769,500</u>	<u>\$ (172,547)</u>	<u>77.6%</u>
Total Income	\$	596,953	\$ 769,500	\$ (172,547)	77.6%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	29,591	\$ 80,000	\$ (50,409)	37.0%
50102 Wages: Cemetery Staff	\$	96,316	\$ 225,000	\$ (128,684)	42.8%
50201 Payroll Taxes - FICA	\$	9,077	\$ 23,333	\$ (14,256)	38.9%
50202 IMRF (2020 = 11.62%)	\$	13,954	\$ 36,600	\$ (22,646)	38.1%
50203 IDES - Unemployment Insurance	\$	3,574	\$ 13,500	\$ (9,926)	26.5%
50204 Employee Health Insurance	\$	14,895	\$ 60,000	\$ (45,105)	24.8%
50205/50206 Other Payroll Expenses	\$	172	\$ 975	\$ (804)	17.6%
Total Compensation & Benefits	\$	<u>167,579</u>	<u>\$ 439,408</u>	<u>\$ (271,829)</u>	<u>38.1%</u>
Administrative Expenses					
51100 Casualty Insurance	\$	20,840	\$ 21,000	\$ (160)	99.2%
51500 Contractual Services	\$	4,845	\$ 10,000	\$ (5,156)	48.4%
52000 Office Supplies	\$	1,698	\$ 4,000	\$ (2,302)	42.5%
52500 Utilities	\$	6,979	\$ 18,500	\$ (11,521)	37.7%
54000 Advertising	\$	-	\$ 2,000	\$ (2,000)	0.0%
54500 Dues/Seminars	\$	150	\$ 600	\$ (450)	25.0%
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	\$	5,279	\$ 10,000	\$ (4,721)	52.8%
55450 Other Admin Expenses	\$	2,030	\$ 5,000	\$ (2,970)	40.6%
57900 Office Equipment	\$	-	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	\$	<u>41,821</u>	<u>\$ 96,800</u>	<u>\$ (54,979)</u>	<u>43.2%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	4,780	\$ 10,000	\$ (5,220)	47.8%
57800 Operating Equipment	\$	9,160	\$ 15,000	\$ (5,840)	61.1%
58000 Mausoleum (including debt service)	\$	30,396	\$ 60,792	\$ (30,396)	50.0%
58400 Scattering Grounds/Ossuary	\$	9	\$ 10,000	\$ (9,991)	0.1%
Total Cemetery Improvements, Maintenance & Repairs	\$	<u>44,344</u>	<u>\$ 95,792</u>	<u>\$ (51,448)</u>	<u>46.3%</u>

Town of the City of Bloomington--Cemetery Fund

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

	<u>Sep-20</u>	Revised Budget	\$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,419	\$ 11,000	\$ (7,581)	31.1%
56000 Tree Removal/Monument Repair	\$ 6,960	\$ 19,000	\$ (12,040)	36.6%
56500 Equipment Repairs	\$ 487	\$ 5,000	\$ (4,513)	9.7%
56600 Cemetery Supplies & Maintenance	\$ 1,838	\$ 5,000	\$ (3,162)	36.8%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 1,170	\$ 5,000	\$ (3,830)	23.4%
57000 Office Repairs & Maintenance	\$ 4	\$ 5,000	\$ (4,996)	0.1%
57602 Grounds Maintenance/Repairs	\$ 4,887	\$ 10,000	\$ (5,113)	48.9%
57603 Road, Fence, Lot, Drains	\$ 18	\$ 50,000	\$ (49,982)	0.0%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 2,057	\$ 20,000	\$ (17,943)	10.3%
59900 Other Cemetery Expenses	\$ 15	\$ 16,000	\$ (15,985)	0.1%
Total Cemetery Operations	\$ 20,856	\$ 148,000	\$ (127,144)	14.1%
Total Expense	\$ 274,601	\$ 780,000	\$ (505,399)	35.2%
Net Income	\$ 322,352	\$ (10,500)	\$ 332,852	

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)			
09/01/2020	Deposit	HBT - Heartland Bank & Trust	38.45
09/01/2020	41890	ColdSpring Memorial Group	-846.00
09/01/2020	41891	COMCAST Business	-229.21
09/02/2020	0902202453	Transfer	50,000.00
09/03/2020	Deposit	HBT - Heartland Bank & Trust	336.40
09/09/2020	Deposit	HBT - Heartland Bank & Trust	183.46
09/11/2020	Deposit	HBT - Heartland Bank & Trust	3,400.00
09/15/2020	41892	Heartland Bank & Trust - mausoleum	-5,066.00
09/15/2020	41893	ColdSpring Memorial Group	-99.00
09/15/2020	41894	Dave Capodice Excavating Inc	-706.20
09/15/2020	41895	Martin Sullivan Inc	-16.79
09/15/2020	41896	Midwest Equipment II	-54.95
09/15/2020	41897	Pontiac Granite Co Inc	-250.00
09/15/2020	41898	Triple H Company	-481.45
09/15/2020	41899	RP Lumber Company Inc	-15.49
09/15/2020	20200915	Payroll Direct Deposit	-6,743.01
09/15/2020	22793500	EFTPS - IRS	-1,971.90
09/15/2020	1588091360	IL Dept of Revenue	-402.91
09/18/2020	Deposit	HBT - Heartland Bank & Trust	19.38
09/18/2020	Deposit	HBT - Heartland Bank & Trust	475.00
09/22/2020	Deposit	HBT - Heartland Bank & Trust	2,275.00
09/22/2020	41900	Aaron M Anderson	-500.00
09/22/2020	41901	Christopher D Anderson	-500.00
09/22/2020	41902	Ian D Curray	-500.00
09/22/2020	41903	Kyle J Durlinger	-500.00
09/22/2020	41904	Wesley A Novy	-500.00
09/22/2020	41905	Deanna L O'Reilly	-250.00
09/22/2020	41906	Misty D Porter	-500.00
09/22/2020	40588623	EFTPS - IRS	-563.88
09/22/2020	41907	City of Bloomington Water Dept	-569.85
09/22/2020	41908	Growing Grounds	-3,505.86
09/22/2020	41909	VISA BMCU...1484	-1,034.05
09/22/2020	41910	NICOR Gas	-50.14
09/22/2020	41911	ADT Security Services	-523.85
09/23/2020	Deposit	HBT - Heartland Bank & Trust	48.60
09/25/2020	Deposit	HBT - Heartland Bank & Trust	775.00
09/25/2020	Deposit	HBT - Heartland Bank & Trust (Estate of Brad Kuchan)	10,000.00
09/23/2020	0923200921	Chrisman, Rebecca	-1,000.00
09/23/2020	0923200921	Kachelmuss, Becky & James	-2,400.00
09/23/2020	0923200921	Krueger, Elsie	-730.00
09/23/2020	0923200925	Rousey, Cindy & Thomas	600.00
09/23/2020	0923200925	Reid, Lisa (Geneen Rusk)	1,000.00
09/29/2020	Deposit	HBT - Heartland Bank & Trust	1,835.80
09/29/2020	41912	City of Bloomington TWP - Reimburse	-7,246.13
09/30/2020	20200930	Payroll Direct Deposit	-7,289.24
09/30/2020	02798710	EFTPS - IRS	-2,172.98
09/30/2020	0307755488	IL Dept of Revenue	-438.77
09/30/2020	0716195296	IDES - IL Dept of Emp Sec	-996.41
09/30/2020	Credit	Interest	1.23
Total			22,334.25

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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 **September 15, 2020 through October 12, 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 **12th day of October 2020.**

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

Notary Public

This **12th day of October 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: October 12, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	ADT Security/Others/VISA	Security System Monitoring (estimated)	10/31/20	\$100.00
55200	City of Bloomington Township	Financials	10/31/20	\$12,200.00
58100	Cold Spring Memorial Group	Grave Markers	10/31/20	\$1,012.50
56500	Don Owen Tire Service/VISA	Tire Repairs	10/31/20	\$28.14
56600	Farm & Fleet/VISA	hitches, ball, hitch clip	10/31/20	\$76.46
56600	Farm & Fleet/VISA	flag pole rope	10/31/20	\$33.98
55450	LaGondola/VISA	employee lunch	10/31/20	\$61.43
56500	Martin Sullivan	oil & air filters: John Deere blower & tractor	10/31/20	\$105.43
56600	Midwest Equipment/VISA	weed eater string (inv #489016)	10/31/20	\$54.95
56500	O'Reilly Auto Parts/VISA	Oil filter & oil: truck	10/31/20	\$74.97
55100	Phillips & Associates CPAS, PC	FY2020 Audit & State Comptroller's Report (estimated)	10/31/20	\$7,150.00
58100	Pontiac Granite	pet marker	10/31/20	\$250.00
TOTAL: Requests for Payments				\$21,147.86

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