

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 11/09/2020
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 October 12, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the October 12, 2020 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of November 2020. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of October 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their November 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 of Preliminary Fiscal Year 2021 – 2022 Budget. (Recommend that the FY 2021 – 2022 Budget be approved and forwarded on to the Township Board for action and approved at their November 23, 2020 meeting.)
- VII. Discussion and approval of dates for Cemetery Board of Trustees meeting for the 2021 calendar. (Recommend that the dates for the Cemetery Board meetings for 2021 calendar year be approved.)
- VIII. 2020 Year to Date Burials: Evergreen Memorial Cemetery - 50
East Lawn Memorial Gardens Cemetery - 98

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Park Hill Cemetery - 85

Evergreen Memorial Pet Cemetery - 4

IX. Comment

X. Public Comment

XI. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: **OCTOBER 2020**

Funds at Commencement

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>

Public Funds Received This Month

Real Estate Tax Levy		\$ 21,871
Personal Property Replacement Tax		\$ 5,849

Other Funds Received This Month

Opening/Closing Fees	\$ 7,600	
Sale of Lots	\$ 5,156	
Sale of Crypts	\$ 160	
Sale of Niches	\$ 8,400	
Sales - Other	\$ 300	
Income from Trusts	\$ 21	
Inspection Fees	\$ 300	
Heartland Bank Trust 3189 Activity	\$ 7,690	\$ 29,628

Total Funds Received This Month	\$ 57,347
Total Funds Available	\$ 1,078,899

Funds Expended This Month

TOTAL Funds at Month End	\$ 1,035,156
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Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 86,148	
Cash: Heartland Bank 7782 (Reserve)	\$ 531,787	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 200,525	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2020	\$ 216,696	
		<u>\$ 1,035,156</u>

Checking Account Activity

Checkbook Balance at Commencement		\$ 53,542
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Deposits			
Personal Property Replacement Tax	\$ 5,849		
Opening/Closing Fees	\$ 7,600		
Sales - Other	\$ 300		
Sale of Lots	\$ 5,156		
Sale of Crypts	\$ 160		
Sale of Niches	\$ 8,400		
Inspection Fees	\$ 300		
Transfer (to)/from Reserve Acct 7782	\$ 50,000		
G/B,S,Mc Maint transferred (to)/from Acct 7114	\$ 2,772		
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$ (4,187)		
Total Deposits for Month		\$ 76,350	

Total Funds Available	\$ 129,891
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Checks Written			
Compensation & Benefits	\$ 22,322		
Administrative Expenses	\$ 14,377		
Cemetery Improvements, Maintenance & Repair	\$ 5,744		
Cemetery Operations	\$ 1,300		
Total Checks Written		\$ 43,743	

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Checkbook Balance at Month End	\$ 86,148
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Bank Reconciliation at Month End

Balance per Bank Statement	\$ 86,184	
Less Outstanding Checks	\$ (36)	
Checkbook Balance per Reconciliation	\$ 86,148	

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Oct-20

Revenue			
40100 Real Estate Tax Levy		\$	21,871
41000 Personal Property Replacement Tax		\$	5,849
42000 Opening/Closing Fee		\$	7,600
42500 Sale of Lots		\$	5,156
43000 Sale of Crypts		\$	160
43100 Sale of Niches		\$	8,400
44850 Sales - Other		\$	300
49000 Income from Trusts		\$	21
49021 Inspection Fees		\$	300
	Total Revenue		<u>\$ 49,657</u>
	Total Income		<u>\$ 49,657</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$	4,250
50102 Wages: Cemetery Staff		\$	12,516
50201 Payroll Taxes		\$	1,190
50202 IMRF (2020 = 11.62%)		\$	1,861
50204 Employee Health Insurance		\$	2,482
50205 Direct Deposit Transmittal Fees		\$	23
	Total Compensation & Benefits		<u>\$ 22,322</u>
Administrative Expenses			
51500 Contractual Services		\$	772
52500 Utilities		\$	1,210
55200 Financial Administration		\$	12,200
55450 Other Admin Expenses		\$	196
	Total Administrative Expenses		<u>\$ 14,377</u>
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment		\$	678
58000 Mausoleum (including debt service)		\$	5,066
	Total Cemetery Improvements, Maintenance & Repair		<u>\$ 5,744</u>
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$	541
56500 Equipment Repairs		\$	209
56600 Cemetery Supplies & Maintenance		\$	165
56800 Disposal of Leaves/Branches		\$	80
58100 Grave Markers		\$	305
	Total Cemetery Operations		<u>\$ 1,300</u>
	Total Expense		<u>\$ 43,743</u>
Net Income			<u><u>\$ 5,914</u></u>

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income		<u>Oct-20</u>	<u>Revised</u> <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	495,790	\$ 506,600	\$ (10,810)	97.9%
41000 Personal Property Replacement Tax	\$	32,087	\$ 24,500	\$ 7,587	131.0%
42000 Opening/Closing Fee	\$	39,030	\$ 90,000	\$ (50,970)	43.4%
42100 Marker Commission	\$	3,269	\$ 9,000	\$ (5,731)	36.3%
42500 Sale of Lots	\$	35,975	\$ 58,000	\$ (22,025)	62.0%
43000 Sale of Crypts	\$	7,410	\$ 25,000	\$ (17,590)	29.6%
43100 Sale of Niches	\$	13,275	\$ 40,000	\$ (26,725)	33.2%
44700 Sale of Burial Supplies	\$	-	\$ 500	\$ (500)	0.0%
42400 Sales - Other	\$	696	\$ 2,400	\$ (1,704)	29.0%
43500 Interest	\$	401	\$ 3,000	\$ (2,599)	13.4%
49000 Income from Trusts	\$	13,427	\$ 4,000	\$ 9,427	335.7%
49020 Other Income & Special Events	\$	3,450	\$ 3,500	\$ (50)	98.6%
49021 Inspection Fees	\$	1,800	\$ 3,000	\$ (1,200)	60.0%
Total Revenue	\$	<u>646,610</u>	<u>\$ 769,500</u>	<u>\$ (122,890)</u>	<u>84.0%</u>
Total Income	\$	646,610	\$ 769,500	\$ (122,890)	84.0%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	33,841	\$ 80,000	\$ (46,159)	42.3%
50102 Wages: Cemetery Staff	\$	108,832	\$ 225,000	\$ (116,168)	48.4%
50201 Payroll Taxes - FICA	\$	10,267	\$ 23,333	\$ (13,066)	44.0%
50202 IMRF (2020 = 11.62%)	\$	15,815	\$ 36,600	\$ (20,785)	43.2%
50203 IDES - Unemployment Insurance	\$	3,574	\$ 13,500	\$ (9,926)	26.5%
50204 Employee Health Insurance	\$	17,377	\$ 60,000	\$ (42,623)	29.0%
50205/50206 Other Payroll Expenses	\$	194	\$ 975	\$ (781)	19.9%
Total Compensation & Benefits	\$	<u>189,901</u>	<u>\$ 439,408</u>	<u>\$ (249,507)</u>	<u>43.2%</u>
Administrative Expenses					
51100 Casualty Insurance	\$	20,840	\$ 21,000	\$ (160)	99.2%
51500 Contractual Services	\$	5,616	\$ 10,000	\$ (4,384)	56.2%
52000 Office Supplies	\$	1,698	\$ 4,000	\$ (2,302)	42.5%
52500 Utilities	\$	8,189	\$ 18,500	\$ (10,311)	44.3%
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	\$ -	100.0%
55400 Special Event Expenses	\$	5,279	\$ 10,000	\$ (4,721)	52.8%
55450 Other Admin Expenses	\$	2,226	\$ 5,000	\$ (2,774)	44.5%
57900 Office Equipment	\$	-	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	\$	<u>56,198</u>	<u>\$ 96,800</u>	<u>\$ (40,602)</u>	<u>58.1%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	4,780	\$ 10,000	\$ (5,220)	47.8%
57800 Operating Equipment	\$	9,838	\$ 15,000	\$ (5,162)	65.6%
58000 Mausoleum (including debt service)	\$	35,462	\$ 60,792	\$ (25,330)	58.3%
58400 Scattering Grounds/Ossuary	\$	9	\$ 10,000	\$ (9,991)	0.1%
Total Cemetery Improvements, Maintenance & Repairs	\$	<u>50,088</u>	<u>\$ 95,792</u>	<u>\$ (45,704)</u>	<u>52.3%</u>

Town of the City of Bloomington--Cemetery Fund

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

	<u>Oct-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,960	\$ 11,000	\$ (7,040)	36.0%
56000 Tree Removal/Monument Repair	\$ 6,960	\$ 19,000	\$ (12,040)	36.6%
56500 Equipment Repairs	\$ 695	\$ 5,000	\$ (4,305)	13.9%
56600 Cemetery Supplies & Maintenance	\$ 2,003	\$ 5,000	\$ (2,997)	40.1%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 1,250	\$ 5,000	\$ (3,750)	25.0%
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	\$ 2,362	\$ 20,000	\$ (17,638)	11.8%
59900 Other Cemetery Expenses	\$ 15	\$ 16,000	\$ (15,985)	0.1%
Total Cemetery Operations	\$ 22,156	\$ 148,000	\$ (125,844)	15.0%
Total Expense	\$ 318,344	\$ 780,000	\$ (461,656)	40.8%
Net Income	\$ 328,266	\$ (10,500)	\$ 338,766	

Town of the City of Bloomington--Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity</u> <u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
10/01/2020	Deposit	HBT - Heartland Bank & Trust	389.40
10/02/2020	Deposit	HBT - Heartland Bank & Trust	3,280.00
10/02/2020	Deposit	HBT - Heartland Bank & Trust	38.45
10/05/2020	Deposit	HBT - Heartland Bank & Trust	312.27
10/06/2020	41913	COMCAST Business	-229.21
10/06/2020	41914	Ameren Illinois	-331.01
10/09/2020	Deposit	HBT - Heartland Bank & Trust	3,100.00
10/13/2020	41915	Heartland Bank & Trust - mausoleum	-5,066.00
10/13/2020	41916	Evergreen FS Inc	-540.82
10/13/2020	41917	Dave Capodice Excavating Inc	-80.00
10/13/2020	41918	Martin Sullivan Inc	-105.43
10/13/2020	41919	Midwest Equipment II	-54.95
10/13/2020	41920	Don Owen Tire Service Inc	-28.14
10/14/2020	1014202188	Gridley/Bell,Scott,McCormick Trust	924.00
10/14/2020	1014202188	Gridley/Bell,Scott,McCormick Trust	924.00
10/14/2020	1014202188	Gridley/Bell,Scott,McCormick Trust	924.00
10/14/2020	1014202180	Transfer	50,000.00
10/15/2020	Deposit	HBT - Heartland Bank & Trust	16,964.99
10/15/2020	1015201509	Johnson, Rosemary	-500.00
10/15/2020	1015201509	Boyd, Jack & Judy	-1,000.00
10/15/2020	1015201509	Knecht, Randall & Sally	-1,000.00
10/15/2020	1015201609	Marquis Trust, Chalmers H Jr	-1,687.17
10/15/2020	20201015	Payroll Direct Deposit	-6,054.49
10/15/2020	94079086	EFTPS - IRS	-1,735.64
10/15/2020	1525501408	IL Dept of Revenue	-358.44
10/15/2020	41921	Ian D Curray	-80.81
10/15/2020	71441678	EFTPS - IRS	-14.10
10/16/2020	Deposit	HBT - Heartland Bank & Trust	427.95
10/20/2020	Deposit	HBT - Heartland Bank & Trust	1,005.00
10/20/2020	41922	VISA BMCU...1484	-1,716.71
10/20/2020	41923	City of Bloomington Water Dept	-561.68
10/20/2020	41924	City of Bloomington TWP - Financials	-12,200.00
10/20/2020	41925	NICOR Gas	-87.82
10/20/2020	41926	ColdSpring Memorial Group	-305.10
10/27/2020	41927	City of Bloomington TWP - Reimburse	-6,272.42
10/28/2020	Deposit	HBT - Heartland Bank & Trust	2,122.85
10/29/2020	Deposit	HBT - Heartland Bank & Trust	9.64
10/30/2020	20201031	Payroll Direct Deposit	-5,755.69
10/30/2020	03801414	EFTPS - IRS	-1,702.48
10/30/2020	1130374112	IL Dept of Revenue	-347.63
		Total	<u><u>32,606.81</u></u>

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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 **October 13, 2020 through November 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 November 2020.**

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

Notary Public

This **9th day of November 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: November 9, 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)	11/17/20	\$100.00
50101	Wages: Administrative SAFETY BONUS	M Porter (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$50.00
50101	Wages: Administrative BONUS	D O'Reilly (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$100.00
50101	Wages: Administrative SAFETY BONUS	D O'Reilly (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$50.00
50102	Wages: Cemetery			
50102	Wages: Cemetery BONUS	A Anderson (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$100.00
50102	Wages: Cemetery SAFETY BONUS	A Anderson (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$75.00
50102	Wages: Cemetery BONUS	C Anderson (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$100.00
50102	Wages: Cemetery SAFETY BONUS	C Anderson (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$75.00
50102	Wages: Cemetery BONUS	K Durlflinger (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$100.00
50102	Wages: Cemetery SAFETY BONUS	K Durlflinger (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$75.00
50102	Wages: Cemetery BONUS	W Novy (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$100.00
50102	Wages: Cemetery SAFETY BONUS	W Novy (Net Check Amount, Paper Check, Hand Deliver)	11/17/20	\$75.00
SubTotal: Compensation & Benefits				\$1,000.00
ACCT	VENDORS	DESCRIPTION	Date Due	Amount
52000	Amazon/VISA	Office Supplies	11/30/20	\$437.51
55450	ANC Newspapers.com/VISA	Subscription Renewal	11/30/20	\$74.90
51500	Chief Ciy Mechanical	Cross Connection Survey (estimated)	11/30/20	\$300.00
58100	Cold Spring Memorial Group	Grave Markers	11/30/20	\$259.20
55500	Crystal Clean	Oil Removal	11/30/20	\$97.40
57700	DH Pace Company	Garage door repair (estimated)	11/30/20	\$643.00
56500	Farm & Fleet/VISA	Equipment repairs/supplies: wing nuts, fuses, washers, battery	11/30/20	\$108.82
56600	Farm & Fleet/VISA	tubing	11/30/20	\$5.49
51500	Illini Fire Equipment/VISA	Annual Fire Extinguisher Maintenance	11/30/20	\$363.50
56600	Lowe's/VISA	fence posts, paint, concrete	11/30/20	\$84.10
56500	Morris Avenue Garage/VISA	Truck/Trailer Inspections	11/30/20	\$70.00
56500	Nord Outdoor Power Equipment/VISA	Equipment Repairs	11/30/20	\$4.80
56500	O'Reilly Auto Parts/VISA	Tail light & grease	11/30/20	\$59.17
56600	RP Lumber Company Inc/VISA	Fasteners, thread locker, bolts	11/30/20	\$34.28
57700	SBC Heating & Air Cond Inc	shop heater repair 7 cleaning	11/30/20	\$182.00
SubTotal: VENDOR Payments				\$2,724.17
TOTAL: Requests for Payments				\$3,724.17

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