

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 01/11/2021
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**, which is accessible through computer or mobile phone. The ZOOM information for this meeting is as follows: **Computer**: In a web browser go to:*

<https://us02web.zoom.us/j/82509242235?pwd=V091NjRDTFRiSIVHMDcxK0Z1YWpsQT09>

App**: If you are using the ZOOM App on your smart phone or tablet, click join meeting: **Meeting ID: 825 0924 2235 Password: evergreen

- 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 December 14, 2020 Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the December 14, 2020 Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of January 2021. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of December 2020. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their January 25, 2021 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 the Fiscal Year 2021-2022 Budget. (Recommend approval of the Fiscal Year 2021-2022 Budget.)
- VII. Comment
- VIII. Public Comment
- IX. 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 **31st day of December 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 **11th day of January 2021**.

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

Notary Public

This **11th day of January 2021**.

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 of **\$159,956.68**. at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$467,420.94** at HEARTLAND BANK (7782), 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 **25th day of January 2021**.

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: Mollie Ward

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

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Town of the City of Bloomington--Cemetery Fund

Month of: DECEMBER 2020

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	85,756	
Cash: Heartland Bank 7782 (Reserve)	\$	531,861	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	207,038	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2020	\$	216,696	
			Funds at Commencement
			\$ 1,041,350

Public Funds Received This Month

Real Estate Tax Levy			\$ 10,525
Personal Property Replacement Tax			\$ 1,512

Other Funds Received This Month

Opening/Closing Fees	\$	9,750	
Marker Commission	\$	4,887	
Sale of Lots	\$	6,220	
Sale of Crypts	\$	3,360	
Sale of Niches	\$	1,350	
Sale of Burial Supplies	\$	300	
Sales of Pet Cemetery Spaces	\$	25	
Interest: Checking/Reserve	\$	37	
Income from Trusts	\$	14	
Other Income	\$	2,545	
Inspection Fees	\$	300	
			\$ 28,788

Total Funds Received This Month	\$	40,825
Total Funds Available	\$	1,082,175

Funds Expended This Month

TOTAL Funds at Month End

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	159,957	
Cash: Heartland Bank 7782 (Reserve)	\$	467,421	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	207,051	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2020	\$	216,696	
			TOTAL Funds at Month End
			\$ 1,051,125

Checking Account Activity

Checkbook Balance at Commencement			\$ 85,756
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Deposits	Personal Property Replacement Tax	\$	1,512	
Deposits	Opening/Closing Fees	\$	9,750	
	Sales - Other	\$	325	
	Sale of Lots	\$	6,220	
	Sale of Crypts	\$	3,360	
	Sale of Niches	\$	1,350	
	Other Income	\$	2,545	
	Marker Commission	\$	4,887	
	Interest: Checking	\$	2	
	Inspection Fees	\$	300	
	Transfer (to)/from Reserve Acct 7782	\$	75,000	
	Total Deposits for Month		\$ 105,252	

Total Funds Available \$ 191,007

Checks Written	Compensation & Benefits	\$	22,290	
	Administrative Expenses	\$	2,459	
	Cemetery Improvements, Maintenance & Repair	\$	5,066	
	Cemetery Operations	\$	1,236	
	Total Checks Written		\$ 31,051	

Total Checks Written \$ 31,051

Checkbook Balance at Month End

Bank Reconciliation at Month End

Balance per Bank Statement	\$	160,686	
Less Outstanding Checks	\$	(730)	
			Checkbook Balance per Reconciliation
			\$ 159,957

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Dec-20

Revenue			
40100 Real Estate Tax Levy	\$	10,525	
41000 Personal Property Replacement Tax	\$	1,512	
42000 Opening/Closing Fee	\$	9,750	
42100 Marker Commission	\$	4,887	
42500 Sale of Lots	\$	6,220	
43000 Sale of Crypts	\$	3,360	
43100 Sale of Niches	\$	1,350	
44700 Other Income	\$	2,545	
44850 Sales - Other	\$	325	
43500 Interest: Checking/Reserve	\$	37	
49000 Income from Trusts	\$	14	
49021 Inspection Fees	\$	300	
		<u>\$</u>	<u>40,825</u>
	Total Revenue		\$ 40,825
		Total Income	<u>\$ 40,825</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	5,419	
50102 Wages: Cemetery Staff	\$	10,718	
50201 Payroll Taxes	\$	1,137	
50202 IMRF (2020 = 11.62%)	\$	1,719	
50203 IDES - Unemployment Insurance	\$	273	
50204 Employee Health Insurance	\$	2,822	
50205 Direct Deposit Transmittal Fees	\$	18	
50206 TASC Annual Fees	\$	184	
		<u>\$</u>	<u>22,290</u>
	Total Compensation & Benefits		\$ 22,290
Administrative Expenses			
51500 Contractual Services	\$	336	
52000 Office Supplies	\$	561	
52500 Utilities	\$	799	
54500 Dues/Seminars	\$	350	
55450 Other Admin Expenses	\$	414	
		<u>\$</u>	<u>2,459</u>
	Total Administrative Expenses		\$ 2,459
Cemetery Improvements, Maintenance & Repair			
58000 Mausoleum (including debt service)	\$	5,066	
		<u>\$</u>	<u>5,066</u>
	Total Cemetery Improvements, Maintenance & Repair		\$ 5,066
Cemetery Operations			
56600 Cemetery Supplies & Maintenance	\$	116	
56800 Disposal of Leaves/Branches	\$	240	
57602 Grounds Maintenance/Repair	\$	279	
57700 Equipment Building	\$	343	
58100 Grave Markers	\$	259	
		<u>\$</u>	<u>1,236</u>
	Total Cemetery Operations		\$ 1,236
		Total Expense	<u>\$ 31,051</u>
Net Income			<u>\$ 9,774</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income	<u>Dec-20</u>	<u>Revised</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$ 506,314	\$ 506,600		\$ (286)	99.9%
41000 Personal Property Replacement Tax	\$ 33,600	\$ 24,500		\$ 9,100	137.1%
42000 Opening/Closing Fee	\$ 69,210	\$ 90,000		\$ (20,790)	76.9%
42100 Marker Commission	\$ 8,156	\$ 9,000		\$ (844)	90.6%
42500 Sale of Lots	\$ 55,958	\$ 58,000		\$ (2,042)	96.5%
43000 Sale of Crypts	\$ 16,050	\$ 25,000		\$ (8,950)	64.2%
43100 Sale of Niches	\$ 16,150	\$ 40,000		\$ (23,850)	40.4%
44700 Sale of Burial Supplies	\$ 300	\$ 500		\$ (200)	60.0%
42400 Sales - Other	\$ 721	\$ 2,400		\$ (1,679)	30.0%
43500 Interest	\$ 516	\$ 3,000		\$ (2,484)	17.2%
49000 Income from Trusts	\$ 13,454	\$ 4,000		\$ 9,454	336.3%
49020 Other Income & Special Events	\$ 6,230	\$ 3,500		\$ 2,730	178.0%
49021 Inspection Fees	\$ 2,400	\$ 3,000		\$ (600)	80.0%
Total Revenue	<u>\$ 729,058</u>	<u>\$ 769,500</u>		<u>\$ (40,442)</u>	<u>94.7%</u>
Total Income	\$ 729,058	\$ 769,500		\$ (40,442)	94.7%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$ 44,371	\$ 80,000		\$ (35,629)	55.5%
50102 Wages: Cemetery Staff	\$ 132,799	\$ 225,000		\$ (92,201)	59.0%
50201 Payroll Taxes - FICA	\$ 12,716	\$ 23,333		\$ (10,617)	54.5%
50202 IMRF (2020 = 11.62%)	\$ 19,513	\$ 36,600		\$ (17,087)	53.3%
50203 IDES - Unemployment Insurance	\$ 3,848	\$ 13,500		\$ (9,652)	28.5%
50204 Employee Health Insurance	\$ 22,681	\$ 60,000		\$ (37,319)	37.8%
50205/50206 Other Payroll Expenses	\$ 417	\$ 975		\$ (558)	42.8%
Total Compensation & Benefits	<u>\$ 236,345</u>	<u>\$ 439,408</u>		<u>\$ (203,063)</u>	<u>53.8%</u>
Administrative Expenses					
51100 Casualty Insurance	\$ 20,840	\$ 21,000		\$ (160)	99.2%
51500 Contractual Services	\$ 6,474	\$ 10,000		\$ (3,526)	64.7%
52000 Office Supplies	\$ 2,697	\$ 4,000		\$ (1,303)	67.4%
52500 Utilities	\$ 10,470	\$ 18,500		\$ (8,030)	56.6%
54000 Advertising	\$ -	\$ 2,000		\$ (2,000)	0.0%
54500 Dues/Seminars	\$ 500	\$ 600		\$ (100)	83.3%
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	\$ 3,320	\$ 5,000		\$ (1,680)	66.4%
57900 Office Equipment	\$ -	\$ 3,000		\$ (3,000)	0.0%
Total Administrative Expenses	<u>\$ 61,780</u>	<u>\$ 96,800</u>		<u>\$ (35,020)</u>	<u>63.8%</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)	\$ 45,594	\$ 60,792		\$ (15,198)	75.0%
58400 Scattering Grounds/Ossuary	\$ 9	\$ 10,000		\$ (9,991)	0.1%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 60,220</u>	<u>\$ 95,792</u>		<u>\$ (35,572)</u>	<u>62.9%</u>

Town of the City of Bloomington--Cemetery Fund

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

	<u>Dec-20</u>	<u>Revised</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 4,597	\$ 11,000	\$ (6,403)	41.8%
56000 Tree Removal/Monument Repair	\$ 6,960	\$ 19,000	\$ (12,040)	36.6%
56500 Equipment Repairs	\$ 938	\$ 5,000	\$ (4,062)	18.8%
56600 Cemetery Supplies & Maintenance	\$ 2,243	\$ 5,000	\$ (2,757)	44.9%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 1,760	\$ 5,000	\$ (3,240)	35.2%
57000 Office Repairs & Maintenance	\$ 4	\$ 5,000	\$ (4,996)	0.1%
57602 Grounds Maintenance/Repairs	\$ 5,315	\$ 10,000	\$ (4,685)	53.2%
57603 Road, Fence, Lot, Drains	\$ 18	\$ 50,000	\$ (49,982)	0.0%
57700 Equipment Building	\$ 1,048	\$ 1,000	\$ 48	104.8%
58100 Grave Markers	\$ 3,579	\$ 20,000	\$ (16,421)	17.9%
59900 Other Cemetery Expenses	\$ 15	\$ 16,000	\$ (15,985)	0.1%
Total Cemetery Operations	\$ 26,478	\$ 148,000	\$ (121,522)	17.9%
Total Expense	\$ 384,823	\$ 780,000	\$ (395,177)	49.3%
Net Income	\$ 344,235	\$ (10,500)	\$ 354,735	

Town of the City of Bloomington--Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity</u>	<u>Amount</u>
10500 Heartland (7774)			
12/01/2020	Deposit	HBT - Heartland Bank & Trust	1,254.35
12/03/2020	Deposit	HBT - Heartland Bank & Trust	857.07
12/04/2020	Deposit	HBT - Heartland Bank & Trust	7,602.48
12/08/2020	41954	COMCAST Business	-228.67
12/08/2020	41955	Dave Capodice Excavating Inc	-518.55
12/08/2020	Deposit	HBT - Heartland Bank & Trust	292.10
12/09/2020	Deposit	HBT - Heartland Bank & Trust	486.90
12/11/2020	Deposit	HBT - Heartland Bank & Trust	8,062.12
12/14/2020	Deposit	HBT - Heartland Bank & Trust	2,045.30
12/15/2020	41956	Heartland Bank & Trust - mausoleum	-5,066.00
12/15/2020	41957	VISA BMCU...1484	-796.47
12/15/2020	41958	Henson Disposal Inc	-335.80
12/15/2020	41959	Kaeb Sanitary Supply Inc	-485.24
12/15/2020	20201215	Payroll Direct Deposit	-5,212.15
12/15/2020	22630434	EFTPS - IRS	-1,575.62
12/15/2020	2116925408	IL Dept of Revenue	-317.75
12/15/2020	41054732	EFTPS - IRS	-21.88
12/15/2020	0757995488	IL Dept of Revenue	-3.85
12/15/2020	41960	ICFHA - Illinois Cemetery & Funeral Home	-350.00
12/15/2020	41961	City of Bloomington Water Dept	-569.85
12/15/2020	41962	ColdSpring Memorial Group	-259.20
12/22/2020	41963	City of Bloomington TWP - Reimburse	-6,669.50
12/23/2020	1223201291	Transfer	75,000.00
12/23/2020	Deposit	HBT - Heartland Bank & Trust	4,705.00
12/28/2020	Deposit	HBT - Heartland Bank & Trust	23.97
12/29/2020	Deposit	HBT - Heartland Bank & Trust	23.97
12/30/2020	20201231	Payroll Direct Deposit	-5,966.29
12/30/2020	93868505	EFTPS - IRS	-1,877.82
12/30/2020	1552265184	IL Dept of Revenue	-371.35
12/30/2020	2112876512	IDES - IL Dept of Emp Sec	-273.32
12/30/2020	Deposit	HBT - Heartland Bank & Trust	4,745.00
12/31/2020	Credit	Interest	1.97
		Total	74,200.92

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.

Misty Porter, 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 **December 15, 2020 through January 11, 2021.**

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 January 2021.**

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

Notary Public

This **11th day of January 2021.**

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: January 11, 2021 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57800	Amazon/VISA	metal detector (estimated)	1/31/21	\$100.00
57800	Amazon/VISA	salt spreader	1/31/21	\$235.32
55450	Amazon/VISA	mailbox	1/31/21	\$139.99
55500	CNH Capital/Birkey's	oil filters & oil for excavator	1/31/21	\$127.03
55500	Farm & Fleet/VISA	oil filters, grease fittings, funnel & oil (estimated)	1/31/21	\$130.00
56500	Farm & Fleet/VISA	light bulbs, water pump hose, air hose fitting (estimated)	1/31/21	\$65.00
56600	Farm & Fleet/VISA	batteries, soap, plow stakes (estimated)	1/31/21	\$45.00
57800	Farm & Fleet/VISA	snow shovels (estimated)	1/31/21	\$60.00
55450	Jeffrey Alans/VISA	Holiday garland & bows	1/31/21	\$167.52
57800	Lowe's/VISA	ratchet (estimated)	1/31/21	\$30.00
TOTAL: Requests for Payments				\$1,099.86

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