

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 09/13/2021
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 August 9, 2021, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the August 9, 2021
 - B. Approval of anticipated expenditures as presented for the month of September 2021. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of August 2021.
(Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their September 27, 2021, meeting.)
- V. 2021 Year to Date Burials: Evergreen Memorial Cemetery - 61
East Lawn Memorial Gardens Cemetery - 71
Park Hill Cemetery - 47
Evergreen Memorial Pet Cemetery - 1
- VI. Comment
- VII. Public Comment
- VIII. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: **AUGUST 2021**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$ 34,122	
Cash: Heartland Bank 7782 (Reserve)	\$ 677,870	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 225,001	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2021	\$ 249,376	
		<u>\$ 1,186,370</u>

Public Funds Received This Month

Personal Property Replacement Tax		\$ 12,852
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Other Funds Received This Month

Opening/Closing Fees	\$ 4,900	
Sale of Lots	\$ 7,765	
Sale of Crypts	\$ 2,670	
Sale of Niches	\$ 820	
Sales of Pet Cemetery Spaces	\$ 50	
Sales - Other	\$ 200	
Interest: Checking/Reserve	\$ 90	
Income from Trusts	\$ 14	
Other Income	\$ 9,271	
Inspection Fees	\$ 450	
Heartland Bank Trust 3189 Activity	\$ 10,912	
		<u>\$ 37,142</u>

Total Funds Received This Month \$ 49,995

Total Funds Available \$ 1,236,365

Funds Expended This Month

\$ 61,944

TOTAL Funds at Month End \$ 1,174,422

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 159,260	
Cash: Heartland Bank 7782 (Reserve)	\$ 527,957	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 226,916	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2021	\$ 260,288	
		<u>\$ 1,174,422</u>

TOTAL Funds at Month End \$ 1,174,422

Checking Account Activity

Checkbook Balance at Commencement		\$ 34,122
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Deposits			
Personal Property Replacement Tax	\$ 12,852		
Opening/Closing Fees	\$ 4,900		
Sales - Other	\$ 250		
Sale of Lots	\$ 7,765		
Sale of Crypts	\$ 2,670		
Sale of Niches	\$ 820		
Other Income	\$ 9,271		
Interest: Checking	\$ 3		
Inspection Fees	\$ 450		
Transfer (to)/from Reserve Acct 7782	\$ 150,000		
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$ (1,900)		
Total Deposits for Month		<u>\$ 187,082</u>	

Total Funds Available \$ 221,204

Checks Written

Compensation & Benefits	\$ 34,676	
Administrative Expenses	\$ 9,222	
Cemetery Improvements, Maintenance & Repair	\$ 5,370	
Cemetery Operations	\$ 12,675	
Total Checks Written		<u>\$ 61,944</u>

Change in Payroll Liabilities 8/31/2021 \$ (0)

Total Checks Written \$ 61,943

Checkbook Balance at Month End \$ 159,260

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 164,735	
Plus Outstanding Deposits	\$ 350	
Less Outstanding Checks	\$ (5,824)	

Checkbook Balance per Reconciliation \$ 159,260

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Aug-21</u>	
41000 Personal Property Replacement Tax	\$ 12,852	
42000 Opening/Closing Fee	\$ 4,900	
42500 Sale of Lots	\$ 7,765	
43000 Sale of Crypts	\$ 2,670	
43100 Sale of Niches	\$ 820	
44700 Other Income	\$ 9,271	
44850 Sales - Other	\$ 250	
43500 Interest: Checking/Reserve	\$ 90	
49000 Income from Trusts	\$ 14	
49021 Inspection Fees	\$ 450	
Total Revenue	\$ 39,083	
	Total Income	\$ 39,083
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 5,094	
50102 Wages: Cemetery Staff	\$ 21,844	
50201 Payroll Taxes	\$ 1,960	
50202 IMRF (2021 = 11.41%)	\$ 2,966	
50204 Employee Health Insurance	\$ 2,781	
50205 Direct Deposit Transmittal Fees	\$ 32	
Total Compensation & Benefits	\$ 34,676	
Administrative Expenses		
51100 Casualty Insurance	\$ 938	
52000 Office Supplies	\$ 1,044	
52500 Utilities	\$ 1,555	
55400 Special Event Expenses	\$ 5,079	
55450 Other Admin Expenses	\$ 606	
Total Administrative Expenses	\$ 9,222	
Cemetery Improvements, Maintenance & Repair		
57800 Operating Equipment	\$ 304	
58000 Mausoleum (including debt service)	\$ 5,066	
Total Cemetery Improvements, Maintenance & Repair	\$ 5,370	
Cemetery Operations		
56000 Tree Removal/Monument Repair	\$ 3,200	
56500 Equipment Repairs	\$ 455	
56600 Cemetery Supplies & Maintenance	\$ 2,459	
56800 Disposal of Leaves/Branches	\$ 120	
57602 Grounds Maintenance/Repair	\$ 226	
57603 Road, Fence, Lot, Drains	\$ 5,648	
58100 Grave Markers	\$ 567	
Total Cemetery Operations	\$ 12,675	
	Total Expense	\$ 61,944
Net Income		<u>\$ (22,861)</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Aug-21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 260,255	\$ 506,600	\$ (246,345)	51.4%
41000 Personal Property Replacement Tax	\$ 40,642	\$ 30,000	\$ 10,642	135.5%
42000 Opening/Closing Fee	\$ 44,710	\$ 90,000	\$ (45,290)	49.7%
42100 Marker Commission	\$ 5,992	\$ 9,000	\$ (3,008)	66.6%
42500 Sale of Lots	\$ 42,832	\$ 45,000	\$ (2,168)	95.2%
43000 Sale of Crypts	\$ 5,950	\$ 20,500	\$ (14,550)	29.0%
43100 Sale of Niches	\$ 20,490	\$ 30,000	\$ (9,510)	68.3%
44700 Sale of Burial Supplies	\$ 200	\$ 500	\$ (300)	40.0%
42400 Sales - Other	\$ 650	\$ 2,000	\$ (1,350)	32.5%
43500 Interest	\$ 196	\$ 3,000	\$ (2,804)	6.5%
49000 Income from Trusts	\$ 1,165	\$ 4,000	\$ (2,835)	29.1%
49020 Other Income & Special Events	\$ 12,179	\$ 3,000	\$ 9,179	406.0%
49021 Inspection Fees	\$ 2,025	\$ 2,500	\$ (475)	81.0%
Total Revenue	<u>\$ 437,287</u>	<u>\$ 746,100</u>	<u>\$ (308,813)</u>	<u>58.6%</u>
Total Income	\$ 437,287	\$ 746,100	\$ (308,813)	58.6%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 28,397	\$ 70,000	\$ (41,603)	40.6%
50102 Wages: Cemetery Staff	\$ 105,755	\$ 225,000	\$ (119,245)	47.0%
50201 Payroll Taxes - FICA	\$ 9,758	\$ 24,000	\$ (14,242)	40.7%
50202 IMRF (2021 = 11.41%)	\$ 14,617	\$ 37,000	\$ (22,383)	39.5%
50203 IDES - Unemployment Insurance	\$ 2,572	\$ 13,500	\$ (10,928)	19.0%
50204 Employee Health Insurance	\$ 13,904	\$ 60,000	\$ (46,096)	23.2%
50205/50206 Other Payroll Expenses	\$ 152	\$ 975	\$ (823)	15.6%
Total Compensation & Benefits	<u>\$ 175,155</u>	<u>\$ 430,475</u>	<u>\$ (255,320)</u>	<u>40.7%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 20,299	\$ 21,000	\$ (701)	96.7%
51500 Contractual Services	\$ 10,737	\$ 11,000	\$ (263)	97.6%
52000 Office Supplies	\$ 1,865	\$ 4,000	\$ (2,135)	46.6%
52500 Utilities	\$ 5,794	\$ 18,500	\$ (12,706)	31.3%
54000 Advertising	\$ 495	\$ 2,000	\$ (1,505)	24.8%
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	\$ 5,600	\$ 10,000	\$ (4,400)	56.0%
55450 Other Admin Expenses	\$ 2,977	\$ 5,000	\$ (2,023)	59.5%
57900 Office Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	<u>\$ 47,767</u>	<u>\$ 97,800</u>	<u>\$ (50,033)</u>	<u>48.8%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 13,730	\$ 20,000	\$ (6,270)	68.6%
57800 Operating Equipment	\$ 5,339	\$ 17,000	\$ (11,661)	31.4%
58000 Mausoleum (including debt service)	\$ 25,330	\$ 60,800	\$ (35,470)	41.7%
58400 Scattering Grounds/Ossuary	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 44,399</u>	<u>\$ 107,800</u>	<u>\$ (63,401)</u>	<u>41.2%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Aug-21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,664	\$ 10,000	\$ (6,336)	36.6%
56000 Tree Removal/Monument Repair	\$ 4,100	\$ 19,000	\$ (14,900)	21.6%
56500 Equipment Repairs	\$ 3,241	\$ 6,000	\$ (2,759)	54.0%
56600 Cemetery Supplies & Maintenance	\$ 3,927	\$ 9,000	\$ (5,073)	43.6%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 891	\$ 5,000	\$ (4,109)	17.8%
57000 Office Repairs & Maintenance	\$ 152	\$ 2,000	\$ (1,848)	7.6%
57602 Grounds Maintenance/Repairs	\$ 1,733	\$ 40,000	\$ (38,267)	4.3%
57603 Road, Fence, Lot, Drains	\$ 5,835	\$ 50,000	\$ (44,165)	11.7%
57700 Equipment Building	\$ -	\$ 4,000	\$ (4,000)	0.0%
58100 Grave Markers	\$ 5,750	\$ 16,000	\$ (10,251)	35.9%
59900 Other Cemetery Expenses	\$ -	\$ 15,000	\$ (15,000)	0.0%
Total Cemetery Operations	\$ 29,293	\$ 177,000	\$ (147,707)	16.5%
Total Expense	\$ 296,614	\$ 813,075	\$ (516,461)	36.5%
Net Income	\$ 140,673	\$ (66,975)	\$ 207,648	

Town of the City of Bloomington--Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity Name</u>	<u>Amount</u>
10500 Heartland (7774)			
08/01/2021	Credit	Interest	1.14
08/02/2021	Deposit	HBT - Heartland Bank & Trust	38.45
08/03/2021	Deposit	HBT - Heartland Bank & Trust	1,506.20
08/03/2021	Deposit	HBT - Heartland Bank & Trust	6,325.00
08/03/2021	42102	Ameren Illinois	-361.79
08/03/2021	42103	Nord Outdoor Power	-23.90
08/03/2021	42104	Growing Grounds	-10.17
08/03/2021	42105	COMCAST Business	-203.75
08/04/2021	Deposit	HBT - Heartland Bank & Trust	9,961.05
08/06/2021	Deposit	HBT - Heartland Bank & Trust	1,266.10
08/10/2021	42106	Heartland Bank & Trust - mausoleum	-5,066.00
08/10/2021	42107	Don Owen Tire Service Inc	-340.00
08/10/2021	42108	Illinois Portable Toilets	-125.00
08/10/2021	42109	ServPro of Augusta LLC	-788.21
08/10/2021	42110	C. K. Brush Plumbing/Drain Cleaning	-150.00
08/10/2021	42111	RP Lumber Company Inc	-248.18
08/10/2021	42112	ColdSpring Memorial Group	-567.00
08/10/2021	42113	Embark Tree Removal	-3,200.00
08/10/2021	42114	Bloomington Fence	-5,647.50
08/10/2021	42115	A+ Painting and Drywalling	-1,635.00
08/10/2021	42116	Dave Capodice Excavating Inc	-276.10
08/12/2021	Deposit	HBT - Heartland Bank & Trust	96.35
08/12/2021	Deposit	HBT - Heartland Bank & Trust	15,977.31
08/13/2021	20210815	Payroll Direct Deposit	-9,315.99
08/13/2021	90063282	EFTPS - IRS	-2,357.50
08/13/2021	1349147408	IL Dept of Revenue	-549.64
08/16/2021	0816215270	Transfer	150,000.00
08/16/2021	0816215277	Purkey, Gerald & Stephanie	-1,900.00
08/16/2021	016215277	Richardson, Joseph	-500.00
08/16/2021	0816215284	Allen, Annie M	500.00
08/17/2021	42117	VISA BMCU...1484	-2,135.53
08/17/2021	42118	McLean County Museum of History	-5,000.00
08/17/2021	42119	Nord Outdoor Power	-319.92
08/17/2021	42120	City of Bloomington Water Dept	-4.14
08/20/2021	Deposit	HBT - Heartland Bank & Trust	1,254.35
08/20/2021	Deposit	HBT - Heartland Bank & Trust	635.00
08/23/2021	Deposit	HBT - Heartland Bank & Trust	9.50
08/24/2021	Deposit	HBT - Heartland Bank & Trust	1,350.85
08/24/2021	42121	City of Bloomington Water Dept	-606.11
08/24/2021	42122	NICOR Gas	-85.77
08/24/2021	42123	City of Bloomington TWP - Reimburse	-8,236.22
08/25/2021	Deposit	HBT - Heartland Bank & Trust	28.80
08/26/2021	42124	Ameren Illinois	-293.70
08/27/2021	Deposit	HBT - Heartland Bank & Trust	350.00
08/31/2021	20210831	Payroll Direct Deposit	-10,746.89
08/31/2021	44504216	EFTPS - IRS	-2,829.20
08/31/2021	1582337808	IL Dept of Revenue	-640.99
08/31/2021	Credit	Interest	2.02
		Total	<u><u>125,137.92</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.

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 **August 10, 2021 through September 13, 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 **13th day of September 2021.**

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

Notary Public

This **13th day of September 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 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: September 13, 2021 Meeting

ACCT	COMPENSATION & BENEFITS	DESCRIPTION	Date Due	Amount
50206	City of Bloomington Township/TASC/Others	TASC special fees (COVID related)	9/30/21	\$30.00
SubTotal: Compensation & Benefits				\$30.00
ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57602	AB Hatchery & Garden Center/VISA	wet & forget (estimated)	9/30/21	\$70.00
57000	Amazon/VISA	porch rails (estimated)	9/30/21	\$340.00
5600	Becker Tree Service LLC	trees & stumps removal, tree trimming (estimated)	9/30/21	\$12,600.00
55200	City of Bloomington Township	financials	9/30/21	\$13,000.00
58100	ColdSpring Memorial Group	grave markers (estimated)	9/30/21	\$1,100.00
56500	Farm & Fleet/VISA	battery for John Deere tractor (estimated)	9/30/21	\$120.00
56600	Farm & Fleet/VISA	shop fans & mop heads	9/30/21	\$74.97
55600	Fastenal/VISA	fasteners (estimated)	9/30/21	\$5.00
51500	VISA/Henson Disposal	dumpster service	9/30/21	\$512.00
56600	Lowe's/VISA	shop supplies (estimated)	9/30/21	\$460.00
56500	Midwest Equipment/VISA	deck belt (estimated)	9/30/21	\$75.00
57800	Nord Outdoor Power Equipment/VISA	Kubota with trade in (estimated)	9/30/21	\$8,500.00
56500	Nord Outdoor Power Equipment/VISA	equipment repairs	9/30/21	\$150.00
57602	Pipeworks Inc/VISA	water line replacement (estimated)	9/30/21	\$8,000.00
58100	Pontiac Granite	infant marker	9/30/21	\$150.00
56500	RP Lumber Company Inc/VISA	fasteners	9/30/21	\$3.60
56600	RP Lumber Company Inc/VISA	shop maintenance & supplies (estimated)	9/30/21	\$150.00
55400	Spotted Dog/VISA	safety meeting lunch (estimated)	9/30/21	\$85.00
58100	Triple H Company	mausoleum vases/rings with shipping (Estimated)	9/30/21	\$252.29
SubTotal: VENDOR Payments				\$45,647.86
TOTAL: Requests for Payments				\$45,677.86

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