

**EVERGREEN MEMORIAL CEMETERY**  
**MEETING NOTICE AND AGENDA**

Meeting: Board of Trustees, Evergreen Memorial Cemetery  
Date: 01/10/2022  
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 December 13, 2021, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the December 13, 2021, Meeting be approved as presented.)
  - B. Approval of anticipated expenditures as presented for the month of January 2022. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of December 2021. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their January 24, 2022, meeting.)
- V. Discussion and approval of Fiscal Year 2022 – 2023 Budget. (Recommend that the FY 2022 – 2023 Budget be approved and forwarded on to the Township Board for action and approved at their January 24, 2022, meeting.)
- VI. 2022 Year to Date Burials: Evergreen Memorial Cemetery - 2  
East Lawn Memorial Gardens Cemetery - 3  
Park Hill Cemetery - 1  
Evergreen Memorial Pet Cemetery - 0
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN)

Town of the City of Bloomington

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 2021, 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 10th day of January 2022.

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

Notary Public

This 10th day of January 2022.

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 \$44,999.45 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of \$724,396.82 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 24th day of January 2022.

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: Jamison Mathy

WARD 6: De Urban

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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 2021**

**Funds at Commencement**

Cash: Heartland Bank 7774 (Checking)	\$	81,935	
Cash: Heartland Bank 7782 (Reserve)	\$	704,283	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	231,758	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2021	\$	<u>256,280</u>	
			\$ 1,274,256

**Public Funds Received This Month**

Real Estate Tax Levy	\$	20,057
Personal Property Replacement Tax	\$	3,942

**Other Funds Received This Month**

Opening/Closing Fees	\$	8,385	
Marker Commission	\$	2,498	
Sale of Lots	\$	(9,696)	
Sale of Crypts	\$	95	
Sale of Niches	\$	4,465	
Interest: Checking/Reserve	\$	50	
Income from Trusts	\$	15	
Interest: Back Tax Levy	\$	8	
Inspection Fees	\$	150	
			\$ 5,970

Total Funds Received This Month	\$	<u>29,969</u>
Total Funds Available	\$	1,304,226

**Funds Expended This Month**

Change in Payroll Liabilities 12/31/2021	\$	(3)
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**TOTAL Funds at Month End**

**\$ 1,264,250**

**Funds at Month End**

Cash: Heartland Bank 7774 (Checking)	\$	44,999	
Cash: Heartland Bank 7782 (Reserve)	\$	724,397	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	238,573	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2021	\$	<u>256,280</u>	
			<b><u>\$ 1,264,250</u></b>

**Checking Account Activity**

Checkbook Balance at Commencement	\$	81,935
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Deposits			
Personal Property Replacement Tax	\$	3,942	
Opening/Closing Fees	\$	8,385	
Sale of Lots	\$	(9,696)	
Sale of Crypts	\$	95	
Sale of Niches	\$	4,465	
Marker Commission	\$	2,498	
Interest: Checking	\$	1	
Inspection Fees	\$	150	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	<u>(6,800)</u>	
Total Deposits for Month			\$ 3,041

Total Funds Available \$ 84,976

Checks Written			
Compensation & Benefits	\$	27,240	
Administrative Expenses	\$	5,040	
Cemetery Operations	\$	<u>7,699</u>	
Total Checks Written			\$ 39,979

Change in Payroll Liabilities 12/31/2021 \$ (3)

Total Checks Written \$ 39,976

**Checkbook Balance at Month End**

**\$ 44,999**

**Bank Reconciliation at Month End**

Balance per Bank Statement	\$	58,706
Less Outstanding Checks	\$	<u>(13,706)</u>

**Checkbook Balance per Reconciliation**

**\$ 44,999**

**Town of the City of Bloomington--Cemetery Fund**

Statement of Receipts and Disbursements

		<u>Dec-21</u>	
Revenue			
40100 Real Estate Tax Levy		\$ 20,057	
41000 Personal Property Replacement Tax		\$ 3,942	
42000 Opening/Closing Fee		\$ 8,385	
42100 Marker Commission		\$ 2,498	
42500 Sale of Lots		\$ (9,696)	
43000 Sale of Crypts		\$ 95	
43100 Sale of Niches		\$ 4,465	
43500 Interest: Back Taxes		\$ 8	
43500 Interest: Checking/Reserve		\$ 50	
49000 Income from Trusts		\$ 15	
49021 Inspection Fees		\$ 150	
	Total Revenue		\$ 29,969
	Total Income		\$ 29,969
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$ 6,528	
50102 Wages: Cemetery Staff		\$ 13,248	
50201 Payroll Taxes		\$ 1,397	
50202 IMRF/Employer (2021 = 11.41%; 2022 = 9.38%)		\$ 2,088	
50203 IDES - Unemployment Insurance		\$ 229	
50204 Employee Health Insurance		\$ 3,546	
50205 Direct Deposit Transmittal Fees		\$ 18	
50206 TASC Fees		\$ 187	
	Total Compensation & Benefits		\$ 27,240
Administrative Expenses			
52000 Office Supplies		\$ 63	
52500 Utilities		\$ 1,121	
54500 Dues/Seminars		\$ 350	
55400 Special Event Expenses		\$ 2,456	
55450 Other Admin Expenses		\$ 1,049	
	Total Administrative Expenses		\$ 5,040
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$ 590	
56500 Equipment Repairs		\$ 81	
56600 Cemetery Supplies & Maintenance		\$ 100	
56800 Disposal of Leaves/Branches		\$ 190	
57602 Grounds Maintenance/Repair		\$ 338	
57603 Road, Fence, Lot, Drains		\$ 5,648	
57700 Equipment Building		\$ 88	
58100 Grave Markers		\$ 666	
	Total Cemetery Operations		\$ 7,699
	Total Expense		\$ 39,979
Net Income			\$ (10,010)

**Town of the City of Bloomington--Cemetery Fund**

Year to Date Budget Comparison

Income		<u>Dec-21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	506,502	\$ 506,600	\$ (98)	100.0%
41000 Personal Property Replacement Tax	\$	63,582	\$ 30,000	\$ 33,582	211.9%
42000 Opening/Closing Fee	\$	80,955	\$ 90,000	\$ (9,045)	90.0%
42100 Marker Commission	\$	8,490	\$ 9,000	\$ (510)	94.3%
42500 Sale of Lots	\$	54,968	\$ 45,000	\$ 9,968	122.2%
43000 Sale of Crypts	\$	9,210	\$ 20,500	\$ (11,290)	44.9%
43100 Sale of Niches	\$	36,031	\$ 30,000	\$ 6,031	120.1%
44700 Sale of Burial Supplies	\$	200	\$ 500	\$ (300)	40.0%
42400 Sales - Other	\$	1,450	\$ 2,000	\$ (550)	72.5%
43500 Interest	\$	397	\$ 3,000	\$ (2,603)	13.2%
49000 Income from Trusts	\$	1,227	\$ 4,000	\$ (2,773)	30.7%
49020 Other Income & Special Events	\$	12,189	\$ 3,000	\$ 9,189	406.3%
49021 Inspection Fees	\$	3,225	\$ 2,500	\$ 725	129.0%
Total Revenue	\$	<u>778,427</u>	<u>\$ 746,100</u>	<u>\$ 32,327</u>	<u>104.3%</u>
Total Income	\$	778,427	\$ 746,100	\$ 32,327	104.3%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	52,903	\$ 70,000	\$ (17,097)	75.6%
50102 Wages: Cemetery Staff	\$	182,712	\$ 225,000	\$ (42,288)	81.2%
50201 Payroll Taxes - FICA	\$	17,102	\$ 24,000	\$ (6,898)	71.3%
50202 IMRF/Employer (2021 = 11.41%; 2022 = 9.38%)	\$	25,593	\$ 37,000	\$ (11,407)	69.2%
50203 IDES - Unemployment Insurance	\$	4,381	\$ 13,500	\$ (9,119)	32.5%
50204 Employee Health Insurance	\$	25,792	\$ 60,000	\$ (34,208)	43.0%
50205/50206 Other Payroll Expenses	\$	470	\$ 975	\$ (505)	48.2%
Total Compensation & Benefits	\$	<u>308,952</u>	<u>\$ 430,475</u>	<u>\$ (121,523)</u>	<u>71.8%</u>
Administrative Expenses					
51100 Casualty Insurance	\$	20,299	\$ 21,000	\$ (701)	96.7%
51500 Contractual Services	\$	11,348	\$ 11,000	\$ 348	103.2%
52000 Office Supplies	\$	2,476	\$ 4,000	\$ (1,524)	61.9%
52500 Utilities	\$	10,763	\$ 18,500	\$ (7,737)	58.2%
54000 Advertising	\$	931	\$ 2,000	\$ (1,069)	46.6%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
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	\$	8,657	\$ 10,000	\$ (1,343)	86.6%
55450 Other Admin Expenses	\$	4,920	\$ 5,000	\$ (80)	98.4%
57900 Office Equipment	\$	-	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	\$	<u>71,943</u>	<u>\$ 97,800</u>	<u>\$ (25,857)</u>	<u>73.6%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	14,874	\$ 20,000	\$ (5,126)	74.4%
57800 Operating Equipment	\$	5,384	\$ 17,000	\$ (11,616)	31.7%
58000 Mausoleum (including debt service)	\$	30,227	\$ 60,800	\$ (30,573)	49.7%
58400 Scattering Grounds/Ossuary	\$	-	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$	<u>50,485</u>	<u>\$ 107,800</u>	<u>\$ (57,315)</u>	<u>46.8%</u>

**Town of the City of Bloomington--Cemetery Fund**

Year to Date Budget Comparison (cont.)

	<u>Dec-21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,602	\$ 10,000	\$ (2,398)	76.0%
56000 Tree Removal/Monument Repair	\$ 16,700	\$ 19,000	\$ (2,300)	87.9%
56500 Equipment Repairs	\$ 3,840	\$ 6,000	\$ (2,160)	64.0%
56600 Cemetery Supplies & Maintenance	\$ 7,762	\$ 9,000	\$ (1,238)	86.2%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 1,828	\$ 5,000	\$ (3,172)	36.6%
57000 Office Repairs & Maintenance	\$ 482	\$ 2,000	\$ (1,518)	24.1%
57602 Grounds Maintenance/Repairs	\$ 18,757	\$ 40,000	\$ (21,243)	46.9%
57603 Road, Fence, Lot, Drains	\$ 45,625	\$ 50,000	\$ (4,375)	91.2%
57700 Equipment Building	\$ 88	\$ 4,000	\$ (3,912)	2.2%
58100 Grave Markers	\$ 9,855	\$ 16,000	\$ (6,145)	61.6%
59900 Other Cemetery Expenses	\$ -	\$ 15,000	\$ (15,000)	0.0%
Total Cemetery Operations	\$ 112,538	\$ 177,000	\$ (64,462)	63.6%
Total Expense	\$ 543,918	\$ 813,075	\$ (269,157)	66.9%
Net Income	\$ 234,509	\$ (66,975)	\$ 301,484	

**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)			
12/02/2021	Deposit	HBT - Heartland Bank & Trust	4,370.00
12/03/2021	Deposit	HBT - Heartland Bank & Trust	28.80
12/06/2021	Deposit	HBT - Heartland Bank & Trust	288.45
12/07/2021	Deposit	HBT - Heartland Bank & Trust	96.35
12/09/2021	Deposit	HBT - Heartland Bank & Trust	96.35
12/10/2021	Deposit	HBT - Heartland Bank & Trust	1,125.00
12/10/2021	Deposit	HBT - Heartland Bank & Trust	584.30
12/13/2021	Deposit	HBT - Heartland Bank & Trust	48.10
12/14/2021	Deposit	HBT - Heartland Bank & Trust	5,390.73
12/14/2021	42192	ICFHA - Illinois Cemetery & Funeral Home	-350.00
12/14/2021	42193	Morris Avenue Garage	-35.00
12/14/2021	42194	RP Lumber Company Inc	-69.13
12/14/2021	42195	Dave Capodice Excavating Inc	-527.56
12/14/2021	42196	ColdSpring Memorial Group	-666.00
12/14/2021	1214211325	Auth, Joseph	-600.00
12/14/2021	1214211325	Boaz, Sharon	-1,300.00
12/14/2021	1214211325	Musick, Marilyn & David	-1,300.00
12/14/2021	1214211325	Musick, Marilyn & David	-1,300.00
12/14/2021	1214211325	Handzo, Yvonne	-3,300.00
12/14/2021	1214211333	Peterson, Ivan E & Janet M	1,000.00
12/14/2021	42197	McIntyre, John D	-16,596.00
12/15/2021	Deposit	HBT - Heartland Bank & Trust	2,308.28
12/15/2021	20211215	Payroll Direct Deposit	-6,378.29
12/15/2021	50460650	EFTPS - IRS	-1,685.52
12/15/2021	1969975952	IL Dept of Revenue	-381.75
12/16/2021	42198	Bloomington Fence	-5,647.50
12/16/2021	42199	VISA BMCU...1484	-3,394.63
12/17/2021	Deposit	HBT - Heartland Bank & Trust	6,487.06
12/17/2021	Deposit	HBT - Heartland Bank & Trust	100.00
12/21/2021	42200	City of Bloomington Water Dept	-518.74
12/21/2021	42201	NICOR Gas	-355.71
12/28/2021	42202	City of Bloomington TWP - Reimburse	-8,151.30
12/28/2021	42203	Evergreen FS Inc	-589.69
12/28/2021	42204	Ameren Illinois	-246.71
12/29/2021	Deposit	HBT - Heartland Bank & Trust	1,888.80
12/29/2021	20211231	Payroll Direct Deposit	-7,820.74
12/29/2021	15069082	EFTPS - IRS	-2,118.46
12/29/2021	1565088400	IL Dept of Revenue	-471.97
12/30/2021	Deposit	HBT - Heartland Bank & Trust	3,062.98
12/30/2021	Deposit	HBT - Heartland Bank & Trust	221.50
12/30/2021	0702121616	IDES - IL Dept of Emp Sec	-229.17
12/31/2021	Credit	Interest	1.49
		Total	<u><u>-36,935.68</u></u>

**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 **December 14, 2021 through January 10, 2022.**

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 January 2022.**

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

\_\_\_\_\_  
Notary Public

This **10th day of January 2022.**

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 10, 2022 Meeting**

<b>ACCT</b>	<b>VENDORS</b>	<b>DESCRIPTION</b>	<b>Date Due</b>	<b>Amount</b>
51500	ADT Security/Others/VISA	Security System Monitoring (estimated)	1/31/22	\$275.00
56600	Amazon/VISA	Supplies & Floor Jack (estimated)	1/31/22	\$650.00
56600	American Cemetery Supplies/VISA	Grave Markers/Mausoleum Supplies (estimated)	1/31/22	\$280.00
58100	ColdSpring Memorial Group	Grave Markers (estimated)	1/31/22	\$1,200.00
56600	Farm & Fleet/VISA	Supplies (estimated)	1/31/22	\$80.00
55400	Illinois Route 66 Scenic Byway/VISA	Dues/Seminars (estimated)	1/31/22	\$150.00
52000	Kaeb Janitorial Supplies	Towel Dispenser (estimated)	1/31/22	\$29.00
56500	Martin Sullivan/VISA	Equipment Repairs (estimated)	1/31/22	\$30.00
57800	Nord Outdoor Power Equipment/VISA	Kubota (estimated)	1/31/22	\$1,300.00
56500	Nord Outdoor Power Equipment/VISA	Equipment Repairs (estimated)	1/31/22	\$120.00
58100	Triple H Company	Mausoleum Vases/Rings with shipping (Estimated)	1/31/22	\$400.00
55400	Walmart/VISA	Special Event: Wreaths Across America (estimated)	1/31/22	\$50.00
55450	Walmart/VISA	tp, kleenex, spoons, forks, etc. (estimated)	1/31/22	\$50.00
<b>TOTAL: Requests for Payments</b>				<b>\$4,614.00</b>

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