

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 02/14/2022
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. Presentation by Candace Summers and Norris Porter, McLean County Museum of History, to request \$5,000 for 2022 Cemetery Walk sponsorship.
- IV. "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 January 10, 2022, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the January 10, 2022, Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of February 2022. (Recommend that the Anticipated Expenditures be approved as presented.)
- V. Approval by the Board on Monthly Cemetery Audit of January 2022. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their February 28, 2022, 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. 2022 Year to Date Burials: Evergreen Memorial Cemetery - 7
East Lawn Memorial Gardens Cemetery - 18
Park Hill Cemetery - 9
Evergreen Memorial Pet Cemetery - 0
- VIII. Comment
- IX. Public Comment
- X. 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 January 2022**, 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 **14th day of February 2022**.

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

Notary Public

This **14th day of February 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 **\$104,932.04** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$649,441.44** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Secretary/Treasurer for Cemetery Board:

Joseph B Gibson

Brad A Williams

Cemetery Board Vice President:

Board of Trustees of the Evergreen Memorial Cemetery, Town of the City of
Bloomington, McLean County, Illinois

Garrett Thalgot

This **28th day of February 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.

This page was intentionally left blank.

Town of the City of Bloomington--Cemetery Fund

Month of: **JANUARY 2022**

Funds at Commencement

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	\$	256,280	
Funds at Commencement			\$ 1,264,250

Public Funds Received This Month

Personal Property Replacement Tax			\$ 14,467
-----------------------------------	--	--	-----------

Other Funds Received This Month

Opening/Closing Fees	\$	5,820	
Sale of Lots	\$	1,640	
Sale of Niches	\$	1,600	
Sale of Burial Supplies	\$	150	
Sales - Other	\$	175	
Interest: Checking/Reserve	\$	47	
Income from Trusts	\$	1,318	
Inspection Fees	\$	300	
Heartland Bank Trust 3189 Activity	\$	12,792	\$ 23,842

Total Funds Received This Month			\$ 38,309
Total Funds Available			\$ 1,302,559

Funds Expended This Month

TOTAL Funds at Month End			\$ 1,262,035
---------------------------------	--	--	---------------------

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	104,932	
Cash: Heartland Bank 7782 (Reserve)	\$	649,441	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	238,589	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2021	\$	269,073	
TOTAL Funds at Month End			\$ 1,262,035

Checking Account Activity

Checkbook Balance at Commencement			\$ 44,999
-----------------------------------	--	--	-----------

Deposits	Personal Property Replacement Tax	\$	14,467	
	Opening/Closing Fees	\$	5,820	
	Sales - Other	\$	325	
	Sale of Lots	\$	1,640	
	Sale of Niches	\$	1,600	
	Interest: Checking	\$	2	
	Income from Trusts	\$	1,302	
	Inspection Fees	\$	300	
	Transfer (to)/from Reserve Acct 7782	\$	75,000	
	Total Deposits for Month			\$ 100,456

Total Funds Available			\$ 145,455
-----------------------	--	--	------------

Checks Written	Compensation & Benefits	\$	29,048	
	Administrative Expenses	\$	1,638	
	Cemetery Improvements, Maintenance & Repair	\$	9,248	
	Cemetery Operations	\$	589	
	Total Checks Written			\$ 40,523

Total Checks Written			\$ 40,523
----------------------	--	--	-----------

Checkbook Balance at Month End			\$ 104,932
---------------------------------------	--	--	-------------------

Bank Reconciliation at Month End

Balance per Bank Statement	\$	117,568	
Less Outstanding Checks	\$	(12,636)	

Checkbook Balance per Reconciliation			\$ 104,932
---	--	--	-------------------

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Jan-22</u>	
41000 Personal Property Replacement Tax	\$ 14,467	
42000 Opening/Closing Fee	\$ 5,820	
42500 Sale of Lots	\$ 1,640	
43100 Sale of Niches	\$ 1,600	
44850 Sales - Other	\$ 150	
43500 Interest: Checking/Reserve	\$ 47	
49000 Income from Trusts	\$ 1,318	
49020 Other Income & Special Events	\$ 175	
49021 Inspection Fees	\$ 300	
Total Revenue	\$ 25,517	
		\$ 25,517
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 5,394	
50102 Wages: Cemetery Staff	\$ 11,749	
50201 Payroll Taxes	\$ 1,196	
50202 IMRF/Employer (2021 = 11.41%; 2022 = 9.38%)	\$ 1,512	
50204 Employee Health Insurance	\$ 9,179	
50205 Direct Deposit Transmittal Fees	\$ 18	
Total Compensation & Benefits	\$ 29,048	
Administrative Expenses		
51500 Contractual Services	\$ 120	
52000 Office Supplies	\$ 29	
52500 Utilities	\$ 1,095	
55400 Special Event Expenses	\$ 182	
55450 Other Admin Expenses	\$ 212	
Total Administrative Expenses	\$ 1,638	
Cemetery Improvements, Maintenance & Repair		
57800 Operating Equipment	\$ 9,248	
Total Cemetery Improvements, Maintenance & Repair	\$ 9,248	
Cemetery Operations		
56500 Equipment Repairs	\$ 233	
56600 Cemetery Supplies & Maintenance	\$ 166	
56800 Disposal of Leaves/Branches	\$ 190	
Total Cemetery Operations	\$ 589	
		\$ 40,523
Total Expense	\$ 40,523	
Net Income		\$ (15,007)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Jan-22</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		\$ 78,048	\$ 30,000	\$ 48,048	260.2%
42000 Opening/Closing Fee		\$ 86,775	\$ 90,000	\$ (3,225)	96.4%
42100 Marker Commission		\$ 8,490	\$ 9,000	\$ (510)	94.3%
42500 Sale of Lots		\$ 56,608	\$ 45,000	\$ 11,608	125.8%
43000 Sale of Crypts		\$ 9,210	\$ 20,500	\$ (11,290)	44.9%
43100 Sale of Niches		\$ 37,631	\$ 30,000	\$ 7,631	125.4%
44700 Sale of Burial Supplies		\$ 350	\$ 500	\$ (150)	70.0%
42400 Sales - Other		\$ 1,450	\$ 2,000	\$ (550)	72.5%
43500 Interest		\$ 444	\$ 3,000	\$ (2,556)	14.8%
49000 Income from Trusts		\$ 2,545	\$ 4,000	\$ (1,455)	63.6%
49020 Other Income & Special Events		\$ 12,364	\$ 3,000	\$ 9,364	412.1%
49021 Inspection Fees		\$ 3,525	\$ 2,500	\$ 1,025	141.0%
	Total Revenue	\$ 803,943	\$ 746,100	\$ 57,843	107.8%
Total Income		\$ 803,943	\$ 746,100	\$ 57,843	107.8%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 58,297	\$ 70,000	\$ (11,703)	83.3%
50102 Wages: Cemetery Staff		\$ 194,461	\$ 225,000	\$ (30,539)	86.4%
50201 Payroll Taxes - FICA		\$ 18,297	\$ 24,000	\$ (5,703)	76.2%
50202 IMRF/Employer (2021 = 11.41%; 2022 = 9.38%)		\$ 27,105	\$ 37,000	\$ (9,895)	73.3%
50203 IDES - Unemployment Insurance		\$ 4,381	\$ 13,500	\$ (9,119)	32.5%
50204 Employee Health Insurance		\$ 34,971	\$ 60,000	\$ (25,029)	58.3%
50205/50206 Other Payroll Expenses		\$ 487	\$ 975	\$ (488)	50.0%
	Total Compensation & Benefits	\$ 338,000	\$ 430,475	\$ (92,475)	78.5%
Administrative Expenses					
51100 Casualty Insurance		\$ 20,299	\$ 21,000	\$ (701)	96.7%
51500 Contractual Services		\$ 11,468	\$ 11,000	\$ 468	104.3%
52000 Office Supplies		\$ 2,505	\$ 4,000	\$ (1,495)	62.6%
52500 Utilities		\$ 11,857	\$ 18,500	\$ (6,643)	64.1%
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		\$ 8,839	\$ 10,000	\$ (1,161)	88.4%
55450 Other Admin Expenses		\$ 5,133	\$ 5,000	\$ 133	102.7%
57900 Office Equipment		\$ -	\$ 3,000	\$ (3,000)	0.0%
	Total Administrative Expenses	\$ 73,581	\$ 97,800	\$ (24,219)	75.2%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles		\$ 14,874	\$ 20,000	\$ (5,126)	74.4%
57800 Operating Equipment		\$ 14,632	\$ 17,000	\$ (2,368)	86.1%
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	\$ 59,733	\$ 107,800	\$ (48,067)	55.4%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Jan-22</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	\$ 4,073	\$ 6,000	\$ (1,927)	67.9%
56600 Cemetery Supplies & Maintenance	\$ 7,927	\$ 9,000	\$ (1,073)	88.1%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 2,018	\$ 5,000	\$ (2,982)	40.4%
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	\$ 113,127	\$ 177,000	\$ (63,873)	63.9%
Total Expense	\$ 584,441	\$ 813,075	\$ (228,634)	71.9%
Net Income	\$ 219,502	\$ (66,975)	\$ 286,477	

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)			
01/04/2022	0104221960	Transfer	75,000.00
01/04/2022	Deposit	HBT - Heartland Bank & Trust	394.30
01/04/2022	42205	Kaeb Sanitary Supply Inc	-29.00
01/04/2022	42206	COMCAST Business	-205.90
01/05/2022	Deposit	HBT - Heartland Bank & Trust	1,298.39
01/05/2022	42207	Kyle J Durlinger	-1,200.00
01/05/2022	42208	Kyle J Durlinger	-1,300.00
01/05/2022	42209	Misty D Porter	-1,900.00
01/05/2022	42210	Aaron M Anderson	-1,300.00
01/07/2022	Deposit	HBT - Heartland Bank & Trust	3,782.08
01/11/2022	Deposit	HBT - Heartland Bank & Trust	57.60
01/13/2022	Deposit	HBT - Heartland Bank & Trust	96.35
01/14/2022	Deposit	HBT - Heartland Bank & Trust	2,300.00
01/14/2022	20220115	Payroll Direct Deposit	-6,045.10
01/14/2022	22788524	EFTPS - IRS	-1,567.60
01/14/2022	0440755856	IL Dept of Revenue	-360.05
01/18/2022	Deposit	HBT - Heartland Bank & Trust	48.10
01/18/2022	42211	Nord Outdoor Power	-9,248.39
01/18/2022	42212	VISA BMCU...1484	-551.64
01/18/2022	42213	Martin Sullivan Inc	-233.41
01/18/2022	42214	Dave Capodice Excavating Inc	-190.00
01/21/2022	Deposit	HBT - Heartland Bank & Trust	14,741.64
01/21/2022	Deposit	HBT - Heartland Bank & Trust	1,833.35
01/25/2022	Deposit	HBT - Heartland Bank & Trust	23.97
01/25/2022	42215	City of Bloomington TWP - Reimburse	-7,229.05
01/25/2022	42216	City of Bloomington Water Dept	-466.15
01/25/2022	42217	NICOR Gas	-422.69
01/28/2022	Deposit	HBT - Heartland Bank & Trust	750.00
01/31/2022	20220131	Payroll Direct Deposit	-6,185.43
01/31/2022	93836495	EFTPS - IRS	-1,592.98
01/31/2022	1367965328	IL Dept of Revenue	-367.89
01/31/2022	Credit	Interest	2.09
		Total	<u>59,932.59</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 **January 11, 2022 through February 14, 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 **14th day of February 2022.**

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

Notary Public

This **14th day of February 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 Thalgot

Board of Trustees of the Evergreen Memorial Cemetery, Town of the City of Bloomington, McLean County, Illinois

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: February 14, 2022 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
56600	Amazon/VISA	solar light	2/28/22	\$35.00
58100	ColdSpring Memorial Group	Grave Markers (estimated)	2/28/22	\$1,000.00
56500	Farm & Fleet/VISA	oil (estimated)	2/28/22	\$50.00
57700	Lowe's/VISA	expanding foam	2/28/22	\$40.00
56500	Martin Sullivan/VISA	Equipment Repairs (estimated) bolt	2/28/22	\$26.22
56500	Nord Outdoor Power Equipment/VISA	Equipment Repairs (estimated)	2/28/22	\$120.00
58100	Pontiac Granite	infant marker	2/28/22	\$150.00
56500	RP Lumber Company Inc/VISA	fasteners (estimated)	2/28/22	\$17.00
55450	Square/VISA	Credit Card Fees (estimated)	2/28/22	\$630.00
TOTAL: Requests for Payments				\$2,068.22

This page was intentionally left blank.