

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 10/10/2022
Place: Evergreen Memorial Cemetery Office 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 September 12, 2022, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the September 12, 2022, Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of October 2022. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of September 2022. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their October 24, 2022, meeting.)
- V. Approval by Board to transfer \$150,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$150,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VI. Discussion and approval of Preliminary Fiscal Year 2024 Levy. (Recommend that the Preliminary FY 2024 Levy be approved and forwarded on the Township Board for action and approval at their October 24, 2022, meeting.)
- VII. 2022 Year to Date Burials: Evergreen Memorial Cemetery - 61
East Lawn Memorial Gardens Cemetery - 92
Park Hill Cemetery - 64
Evergreen Memorial Pet Cemetery - 2
- VIII. Comment
- IX. Public Comment
- X. Adjournment

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Town of the City of Bloomington--Cemetery Fund

Month of: SEPTEMBER

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	109,136
Cash: Heartland Bank 7782 (Reserve)	\$	872,199
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	256,494
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2022	\$	221,593
Funds at Commencement		\$ 1,459,423

Public Funds Received This Month

Real Estate Tax Levy		\$ 119,762
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Other Funds Received This Month

Opening/Closing Fees	\$	8,430
Sale of Lots	\$	7,115
Sale of Crypts	\$	30
Sale of Niches	\$	2,970
Sales of Pet Cemetery Spaces	\$	700
Income from Trusts	\$	30
Other Income & Special Events	\$	185
Inspection Fees	\$	525
		\$ 19,985

Total Funds Received This Month \$ 139,747

Total Funds Available \$ 1,599,170

Funds Expended This Month

TOTAL Funds at Month End \$ 53,149

TOTAL Funds at Month End \$ 1,546,021

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	77,741
Cash: Heartland Bank 7782 (Reserve)	\$	991,962
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	254,725
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2022	\$	221,593
TOTAL Funds at Month End		<u><u>\$ 1,546,021</u></u>

Checking Account Activity

Checkbook Balance at Commencement \$ 109,136

Deposits	Opening/Closing Fees	\$	8,430
	Sale of Lots	\$	7,115
	Sale of Crypts	\$	30
	Sale of Niches	\$	2,970
	Sales of Pet Cemetery Spaces	\$	700
	Inspection Fees	\$	525
	Other Income & Special Events	\$	185
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	1,800
	Total Deposits for Month		<u>\$ 21,755</u>

Total Funds Available \$ 130,891

Checks Written	Compensation & Benefits	\$	34,720
	Administrative Expenses	\$	3,471
	Cemetery Improvements, Maintenance & Repair	\$	-
	Cemetery Operations	\$	14,958
	Total Checks Written		<u>\$ 53,149</u>

Change in Payroll Liabilities 09/30/2022 \$ -

Total Checks Written \$ 53,149

Checkbook Balance at Month End \$ 77,741

Bank Reconciliation at Month End

Balance per Bank Statement	\$	95,083
Less Outstanding Checks	\$	(17,341)

Checkbook Balance per Reconciliation \$ 77,741

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		<u>Sep-22</u>	
Revenue			
40100 Real Estate Tax Levy		\$	119,762
42000 Opening/Closing Fee		\$	8,430
42500 Sale of Lots		\$	7,115
43000 Sale of Crypts		\$	30
43100 Sale of Niches		\$	2,970
44850 Sales of Pet Cemetery Spaces		\$	700
49000 Income from Trusts		\$	30
49020 Other Income & Special Events		\$	185
49021 Inspection Fees		\$	525
	Total Revenue		\$ 139,747
	Total Income		\$ 139,747
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$	4,756
50102 Wages: Cemetery Staff		\$	20,922
50201 Payroll Taxes		\$	1,854
50202 IMRF/Employer (2022 = 9.38%)		\$	2,409
50203 IDES - Unemployment Insurance		\$	1,519
50204 Employee Health Insurance		\$	3,260
	Total Compensation & Benefits		\$ 34,720
Administrative Expenses			
51500 Contractual Services		\$	896
52000 Office Supplies		\$	313
52500 Utilities		\$	945
54000 Advertising		\$	126
55400 Special Event Expenses		\$	440
55450 Other Admin Expenses		\$	402
57900 Office Equipment		\$	350
	Total Administrative Expenses		\$ 3,471
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$	1,202
56500 Equipment Repairs		\$	451
56600 Cemetery Supplies & Maintenance		\$	6,000
56700 Rental Equipment & Short-term Leases		\$	1,671
56800 Disposal of Leaves/Branches		\$	870
57602 Grounds Maintenance/Repair		\$	264
58100 Grave Markers		\$	4,500
	Total Cemetery Operations		\$ 14,958
	Total Expense		\$ 53,149
Net Income			\$ 86,598

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Sep-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy	\$	492,200	\$ 506,600	\$ (14,400)	97.2%
41000 Personal Property Replacement Tax	\$	76,437	\$ 60,000	\$ 16,437	127.4%
42000 Opening/Closing Fee	\$	53,820	\$ 90,000	\$ (36,180)	59.8%
42100 Marker Commission	\$	4,010	\$ 9,000	\$ (4,990)	44.6%
42500 Sale of Lots	\$	32,187	\$ 70,000	\$ (37,813)	46.0%
43000 Sale of Crypts	\$	150	\$ 10,500	\$ (10,350)	1.4%
43100 Sale of Niches	\$	13,110	\$ 47,000	\$ (33,890)	27.9%
44700 Sale of Burial Supplies	\$	10	\$ 500	\$ (490)	2.0%
42400 Sales - Other	\$	1,400	\$ 1,700	\$ (300)	82.4%
43500 Interest	\$	248	\$ 600	\$ (352)	41.4%
49000 Income from Trusts	\$	1,371	\$ 3,000	\$ (1,629)	45.7%
49020 Other Income & Special Events	\$	6,365	\$ 10,000	\$ (3,635)	63.7%
49021 Inspection Fees	\$	2,450	\$ 4,000	\$ (1,550)	61.3%
Total Revenue	\$	<u>683,759</u>	<u>\$ 812,900</u>	<u>\$ (129,141)</u>	<u>84.1%</u>
Total Income	\$	683,759	\$ 812,900	\$ (129,141)	84.1%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	30,009	\$ 73,000	\$ (42,991)	41.1%
50102 Wages: Cemetery Staff	\$	132,804	\$ 255,000	\$ (122,196)	52.1%
50201 Payroll Taxes - FICA	\$	11,784	\$ 26,000	\$ (14,216)	45.3%
50202 IMRF/Employer (2022 = 9.38%)	\$	15,126	\$ 40,000	\$ (24,874)	37.8%
50203 IDES - Unemployment Insurance	\$	3,967	\$ 15,000	\$ (11,033)	26.4%
50204 Employee Health Insurance	\$	20,000	\$ 60,000	\$ (40,000)	33.3%
50205/50206 Other Payroll Expenses	\$	47	\$ 500	\$ (453)	9.5%
Total Compensation & Benefits	\$	<u>213,736</u>	<u>\$ 469,500</u>	<u>\$ (255,764)</u>	<u>45.5%</u>
Administrative Expenses					
51100 Casualty Insurance	\$	21,630	\$ 21,500	\$ 130	100.6%
51500 Contractual Services	\$	4,491	\$ 15,000	\$ (10,509)	29.9%
52000 Office Supplies	\$	1,081	\$ 4,000	\$ (2,919)	27.0%
52500 Utilities	\$	6,960	\$ 17,500	\$ (10,540)	39.8%
54000 Advertising	\$	3,096	\$ 3,000	\$ 96	103.2%
54500 Dues/Seminars	\$	-	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$	-	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$	-	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$	-	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$	5,612	\$ 8,000	\$ (2,388)	70.1%
55450 Other Admin Expenses	\$	2,756	\$ 5,000	\$ (2,244)	55.1%
57900 Office Equipment	\$	350	\$ 1,000	\$ (650)	35.0%
Total Administrative Expenses	\$	<u>45,976</u>	<u>\$ 95,900</u>	<u>\$ (49,924)</u>	<u>47.9%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	5,318	\$ 10,000	\$ (4,682)	53.2%
57800 Operating Equipment	\$	977	\$ 78,000	\$ (77,023)	1.3%
58400 Scattering Grounds/Ossuary	\$	-	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$	<u>6,295</u>	<u>\$ 90,000</u>	<u>\$ (83,705)</u>	<u>7.0%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Sep-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 6,568	\$ 10,000	\$ (3,432)	65.7%
56000 Tree Removal/Monument Repair	\$ -	\$ 24,000	\$ (24,000)	0.0%
56500 Equipment Repairs	\$ 1,841	\$ 6,000	\$ (4,159)	30.7%
56600 Cemetery Supplies & Maintenance	\$ 8,003	\$ 20,000	\$ (11,997)	40.0%
56700 Rental Equipment & Leasing	\$ 2,103	\$ 4,000	\$ (1,897)	52.6%
56800 Removal of Leaves/Branches	\$ 1,600	\$ 4,000	\$ (2,400)	40.0%
57000 Office Repairs & Maintenance	\$ 4,800	\$ 1,000	\$ 3,800	480.0%
57602 Grounds Maintenance/Repairs	\$ 4,964	\$ 25,000	\$ (20,036)	19.9%
57603 Road, Fence, Lot, Drains	\$ 31,725	\$ 40,000	\$ (8,275)	79.3%
57700 Equipment Building	\$ -	\$ 2,000	\$ (2,000)	0.0%
58100 Grave Markers	\$ 8,371	\$ 15,000	\$ (6,629)	55.8%
59900 Other Cemetery Expenses	\$ 500	\$ 1,000	\$ (500)	50.0%
Total Cemetery Operations	\$ 70,475	\$ 152,000	\$ (81,525)	46.4%
 Total Expense	 \$ 336,482	 \$ 807,400	 \$ (470,918)	 41.7%
 Net Income	 \$ 347,277	 \$ 5,500	 \$ 341,777	

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)				
09/01/2022	Deposit	HBT - Heartland Bank & Trust		9.50
09/06/2022	Deposit	HBT - Heartland Bank & Trust		317.25
09/06/2022	42342	Evergreen FS Inc		-1,202.38
09/07/2022	Deposit	HBT - Heartland Bank & Trust		193.00
09/09/2022	Deposit	HBT - Heartland Bank & Trust		3,480.00
09/12/2022	Deposit	HBT - Heartland Bank & Trust		96.35
09/13/2022	42343	Pantagraph; Lee Industries - Central IL		-126.40
09/13/2022	42344	RP Lumber Company Inc		-50.45
09/13/2022	42345	Kaeb Sanitary Supply Inc		-29.58
09/13/2022	42346	Illinois Portable Toilets		-440.00
09/13/2022	42347	Midwest Equipment		-30.41
09/13/2022	42348	Midwest Construction Rentals #1		-1,671.10
09/13/2022	42349	Dave Capodice Excavating Inc		-870.00
09/13/2022	42350	Interstate ALL Battery Center		-69.35
09/13/2022	0913221917	Spear, Alan		-300.00
09/13/2022	0913221919	Purkey, Gerald & Stephanie		600.00
09/13/2022	0913221919	Perry, Brian		400.00
09/13/2022	0913221919	McLaughlin, Robert & Parry, Sally		1,100.00
09/14/2022	Deposit	HBT - Heartland Bank & Trust		97.30
09/15/2022	Deposit	HBT - Heartland Bank & Trust		3,009.80
09/15/2022	20220915	Payroll Direct Deposit		-9,381.89
09/15/2022	72161821	EFTPS - IRS		-2,784.70
09/15/2022	1244661328	IL Dept of Revenue		-581.29
09/16/2022	Deposit	HBT - Heartland Bank & Trust		3,075.00
09/16/2022	Deposit	HBT - Heartland Bank & Trust		3,701.10
09/20/2022	Deposit	HBT - Heartland Bank & Trust		48.10
09/20/2022	42351	City of Bloomington Water Dept		-474.92
09/20/2022	42352	A+ Painting and Drywalling		-5,800.00
09/20/2022	42353	NICOR Gas		-105.69
09/23/2022	Deposit	HBT - Heartland Bank & Trust		950.00
09/23/2022	Deposit	HBT - Heartland Bank & Trust		38.27
09/24/2022	Deposit	HBT - Heartland Bank & Trust		291.00
09/26/2022	Deposit	HBT - Heartland Bank & Trust		48.10
09/28/2022	42354	VISA BMCU...1484		-1,844.42
09/28/2022	42355	City of Bloomington TWP - Reimburse		-8,376.06
09/28/2022	42356	Pontiac Granite Co Inc		-4,500.00
09/28/2022	42357	Ameren Illinois		-364.22
09/28/2022	42358	Nord Outdoor Power		-350.90
09/28/2022	42359	Growing Grounds		-251.22
09/29/2022	Deposit	HBT - Heartland Bank & Trust		4,370.00
09/30/2022	20220930	Payroll Direct Deposit		-8,920.14
09/30/2022	02056174	EFTPS - IRS		-2,623.94
09/30/2022	1354856016	IL Dept of Revenue		-551.40
09/30/2022	1837102672	IDES - IL Dept of Emp Sec		-1,518.66
			Total	<u><u>-31,394.35</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 **September 13, 2022 through October 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 October 2022.**

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

Notary Public

This **10th day of October 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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: October 10, 2022 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57800	AHW - John Deere	Track Loader <i>(estimated)</i>	10/31/22	\$60,000.00
52000	Amazon/VISA/Others	calendars <i>(estimated)</i>	10/31/22	\$100.00
55400	Dollar General/VISA	Ice <i>(estimated)</i>	10/31/22	\$30.00
56500	Don Owen Tire Service/VISA	equipment maintenance <i>(estimated)</i>	10/31/22	\$250.00
55450	Farm & Fleet/Others/VISA	water <i>(estimated)</i>	10/31/22	\$300.00
54000	Fresh Prints/VISA/Others	uniforms <i>(estimated)</i>	10/31/22	\$450.00
57603	Lowe's/Others/VISA	cold pack road repair <i>(estimated)</i>	10/31/22	\$300.00
57700	Lowe's/Others/VISA	new seal for shop door <i>(estimated)</i>	10/31/22	\$100.00
57800	Nord Outdoor Power Equipment/Others/VISA	new mowers with trade-in <i>(estimated)</i>	10/31/22	\$17,000.00
56500	Nord Outdoor Power Equipment/VISA	Equipment repairs <i>(estimated)</i>	10/31/22	\$100.00
52000	Office Depot/VISA	office supplies <i>(estimated)</i>	10/31/22	\$200.00
TOTAL: Requests for Payments				\$78,830.00

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