

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 12/12/2022
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 October 10, 2022, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the October 10, 2022, Meeting be approved as presented.)
- B. Approval of Minutes of the November 21, 2022, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the November 21, 2022, Meeting be approved as presented.)
- C. Approval of anticipated expenditures as presented for the month of December 2022. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of November 2022. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their December 12, 2022, meeting.)
- V. Discussion and approval of the Preliminary Fiscal Year 2024 Budget. (Recommend that the Preliminary FY 2024 Budget be approved and forwarded on to the Township Board for action and approved at their December 12, 2022, meeting.)
- VI. Approval by Board to transfer \$100,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$100,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VII. 2022 Year to Date Burials: Evergreen Memorial Cemetery - 77

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

East Lawn Memorial Gardens Cemetery - 119
Park Hill Cemetery - 78
Evergreen Memorial Pet Cemetery - 2

- 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 **30th day of November 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 **12th day of December 2022**.

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

Notary Public

This **12th day of December 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 **\$24,569.21** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$1,006,716.60** 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 **12th day of December 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: Grant C Walch

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: **NOVEMBER**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$ 74,311	
Cash: Heartland Bank 7782 (Reserve)	\$ 992,201	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 253,350	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2022	\$ 209,245	
	<u>\$ 1,529,108</u>	Funds at Commencement

Public Funds Received This Month

Real Estate Tax Levy		\$ 14,389
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Other Funds Received This Month

Opening/Closing Fees	\$ 13,105	
Sale of Lots	\$ 14,155	
Sale of Crypts	\$ 2,415	
Sale of Niches	\$ 215	
Interest: Checking/Reserve	\$ 128	
Income from Trusts	\$ 33	
Other Income & Special Events	\$ 200	
Inspection Fees	\$ 375	

Total Funds Received This Month	\$ 45,015
Total Funds Available	\$ 1,574,123

Funds Expended This Month

TOTAL Funds at Month End

\$ 1,498,814

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 24,569	
Cash: Heartland Bank 7782 (Reserve)	\$ 1,006,717	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 258,283	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2022	\$ 209,245	
	<u>\$ 1,498,814</u>	TOTAL Funds at Month End

Checking Account Activity

Checkbook Balance at Commencement		\$ 74,311
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Opening/Closing Fees	\$ 13,105	
Sale of Lots	\$ 14,155	
Sale of Crypts	\$ 2,415	
Sale of Niches	\$ 215	
Interest: Checking	\$ 1	
Inspection Fees	\$ 375	
Other Income & Special Events	\$ 200	
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$ (4,900)	
Total Deposits for Month		\$ 25,566

Total Funds Available \$ 99,878

Checks Written

Compensation & Benefits	\$ 34,159	
Administrative Expenses	\$ 15,094	
Cemetery Improvements, Maintenance & Repair	\$ 16,277	
Cemetery Operations	\$ 9,779	
Total Checks Written		\$ 75,309

Total Checks Written \$ 75,309

Checkbook Balance at Month End

\$ 24,569

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 73,004	
Less Outstanding Checks	\$ (48,435)	

Checkbook Balance per Reconciliation

\$ 24,569

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		<u>Nov-22</u>	
Revenue			
40100 Real Estate Tax Levy		\$	14,389
42000 Opening/Closing Fee		\$	13,105
42500 Sale of Lots		\$	14,155
43000 Sale of Crypts		\$	2,415
43100 Sale of Niches		\$	215
43500 Interest: Checking/Reserve		\$	128
49000 Income from Trusts		\$	33
49020 Other Income & Special Events		\$	200
49021 Inspection Fees		\$	375
	Total Revenue		\$ 45,015
	Total Income		\$ 45,015
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff		\$	4,826
50102 Wages: Cemetery Staff		\$	21,471
50201 Payroll Taxes		\$	1,902
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)		\$	2,467
50204 Employee Health Insurance		\$	3,260
50206 TASC Fees		\$	233
	Total Compensation & Benefits		\$ 34,159
Administrative Expenses			
51500 Contractual Services		\$	420
52000 Office Supplies		\$	63
52500 Utilities		\$	1,801
55200 Financial Administration		\$	12,200
55400 Special Event Expenses		\$	(100)
55450 Other Admin Expenses		\$	710
	Total Administrative Expenses		\$ 15,094
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment		\$	16,277
	Total Cemetery Improvements, Maintenance & Repair		\$ 16,277
Cemetery Operations			
55500 Fuel, Oil and Equipment		\$	714
56500 Equipment Repairs		\$	189
56600 Cemetery Supplies & Maintenance		\$	56
56800 Disposal of Leaves/Branches		\$	120
57602 Grounds Maintenance/Repair		\$	8,354
57603 Road, Fence, Lot, Drains		\$	60
58100 Grave Markers		\$	286
	Total Cemetery Operations		\$ 9,779
	Total Expense		\$ 75,309
Net Income			\$ (30,293)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Nov-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
40100 Real Estate Tax Levy		\$ 506,589	\$ 506,600	\$ (11)	100.0%
41000 Personal Property Replacement Tax		\$ 105,517	\$ 60,000	\$ 45,517	175.9%
42000 Opening/Closing Fee		\$ 69,835	\$ 90,000	\$ (20,165)	77.6%
42100 Marker Commission		\$ 4,010	\$ 9,000	\$ (4,990)	44.6%
42500 Sale of Lots		\$ 50,117	\$ 70,000	\$ (19,883)	71.6%
43000 Sale of Crypts		\$ 2,605	\$ 10,500	\$ (7,895)	24.8%
43100 Sale of Niches		\$ 13,690	\$ 47,000	\$ (33,310)	29.1%
44700 Sale of Burial Supplies		\$ 10	\$ 500	\$ (490)	2.0%
42400 Sales - Other		\$ 1,400	\$ 1,700	\$ (300)	82.4%
43500 Interest		\$ 619	\$ 600	\$ 19	103.1%
49000 Income from Trusts		\$ 1,433	\$ 3,000	\$ (1,567)	47.8%
49020 Other Income & Special Events		\$ 6,565	\$ 10,000	\$ (3,435)	65.7%
49021 Inspection Fees		\$ 2,975	\$ 4,000	\$ (1,025)	74.4%
	Total Revenue	<u>\$ 765,366</u>	<u>\$ 812,900</u>	<u>\$ (47,534)</u>	<u>94.2%</u>
Total Income		\$ 765,366	\$ 812,900	\$ (47,534)	94.2%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff		\$ 40,452	\$ 73,000	\$ (32,548)	55.4%
50102 Wages: Cemetery Staff		\$ 177,909	\$ 255,000	\$ (77,091)	69.8%
50201 Payroll Taxes - FICA		\$ 15,813	\$ 26,000	\$ (10,187)	60.8%
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)		\$ 20,336	\$ 40,000	\$ (19,664)	50.8%
50203 IDES - Unemployment Insurance		\$ 3,967	\$ 15,000	\$ (11,033)	26.4%
50204 Employee Health Insurance		\$ 26,520	\$ 60,000	\$ (33,480)	44.2%
50205/50206 Other Payroll Expenses		\$ 280	\$ 500	\$ (220)	56.1%
	Total Compensation & Benefits	<u>\$ 285,277</u>	<u>\$ 469,500</u>	<u>\$ (184,223)</u>	<u>60.8%</u>
Administrative Expenses					
51100 Casualty Insurance		\$ 21,630	\$ 21,500	\$ 130	100.6%
51500 Contractual Services		\$ 4,911	\$ 15,000	\$ (10,089)	32.7%
52000 Office Supplies		\$ 1,143	\$ 4,000	\$ (2,857)	28.6%
52500 Utilities		\$ 9,583	\$ 17,500	\$ (7,917)	54.8%
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	\$ -	100.0%
55400 Special Event Expenses		\$ 5,548	\$ 8,000	\$ (2,452)	69.4%
55450 Other Admin Expenses		\$ 3,645	\$ 5,000	\$ (1,355)	72.9%
57900 Office Equipment		\$ 350	\$ 1,000	\$ (650)	35.0%
	Total Administrative Expenses	<u>\$ 62,106</u>	<u>\$ 95,900</u>	<u>\$ (33,794)</u>	<u>64.8%</u>
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles		\$ 5,318	\$ 10,000	\$ (4,682)	53.2%
57800 Operating Equipment		\$ 17,254	\$ 78,000	\$ (60,746)	22.1%
58400 Scattering Grounds/Ossuary		\$ -	\$ 2,000	\$ (2,000)	0.0%
	Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 22,572</u>	<u>\$ 90,000</u>	<u>\$ (67,428)</u>	<u>25.1%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Nov-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,907	\$ 10,000	\$ (2,093)	79.1%
56000 Tree Removal/Monument Repair	\$ -	\$ 24,000	\$ (24,000)	0.0%
56500 Equipment Repairs	\$ 2,150	\$ 6,000	\$ (3,850)	35.8%
56600 Cemetery Supplies & Maintenance	\$ 8,183	\$ 20,000	\$ (11,817)	40.9%
56700 Rental Equipment & Leasing	\$ 2,103	\$ 4,000	\$ (1,897)	52.6%
56800 Removal of Leaves/Branches	\$ 1,895	\$ 4,000	\$ (2,105)	47.4%
57000 Office Repairs & Maintenance	\$ 4,800	\$ 1,000	\$ 3,800	480.0%
57602 Grounds Maintenance/Repairs	\$ 14,510	\$ 25,000	\$ (10,490)	58.0%
57603 Road, Fence, Lot, Drains	\$ 31,785	\$ 40,000	\$ (8,215)	79.5%
57700 Equipment Building	\$ -	\$ 2,000	\$ (2,000)	0.0%
58100 Grave Markers	\$ 8,657	\$ 15,000	\$ (6,343)	57.7%
59900 Other Cemetery Expenses	\$ 1,000	\$ 1,000	\$ -	100.0%
Total Cemetery Operations	<u>\$ 82,990</u>	<u>\$ 152,000</u>	<u>\$ (69,010)</u>	<u>54.6%</u>
Total Expense	<u>\$ 452,946</u>	<u>\$ 807,400</u>	<u>\$ (354,454)</u>	<u>56.1%</u>
Net Income	\$ 312,420	\$ 5,500	\$ 306,920	

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)			
11/01/2022	Deposit	HBT - Heartland Bank & Trust	2,434.90
11/01/2022	42370	Ameren Illinois	-304.15
11/02/2022	Deposit	HBT - Heartland Bank & Trust	747.42
11/03/2022	Deposit	HBT - Heartland Bank & Trust	2,849.70
11/04/2022	Deposit	HBT - Heartland Bank & Trust	48.25
11/04/2022	Deposit	HBT - Heartland Bank & Trust	2,640.00
11/07/2022	Deposit	HBT - Heartland Bank & Trust	3,883.70
11/08/2022	42371	COMCAST Business	-216.74
11/08/2022	42372	Nord Outdoor Power	-109.99
11/08/2022	42373	Evergreen FS Inc	-714.02
11/10/2022	Deposit	HBT - Heartland Bank & Trust	8,750.00
11/11/2022	Deposit	HBT - Heartland Bank & Trust	48.25
11/14/2022	Deposit	HBT - Heartland Bank & Trust	96.35
11/15/2022	20221115	Payroll Direct Deposit	-8,135.52
11/15/2022	75342217	EFTPS - IRS	-2,350.12
11/15/2022	0640325968	IL Dept of Revenue	-500.44
11/15/2022	42276VOID	Illinois Route 66 Scenic Byway Inc	100.00
11/16/2022	Deposit	HBT - Heartland Bank & Trust	48.25
11/16/2022	42374	Dave Capodice Excavating Inc	-2,023.04
11/18/2022	Deposit	HBT - Heartland Bank & Trust	4,175.00
11/19/2022	Deposit	HBT - Heartland Bank & Trust	23.97
11/21/2022	Deposit	HBT - Heartland Bank & Trust	57.51
11/28/2022	Deposit	HBT - Heartland Bank & Trust	3,326.01
11/29/2022	Deposit	HBT - Heartland Bank & Trust	193.15
11/29/2022	Deposit	HBT - Heartland Bank & Trust	745.00
11/29/2022	42375	CNH Industrial Accounts; ProductivityPlus	-2,098.79
11/29/2022	42376	VISA BMCU...1484	-488.14
11/29/2022	20221129	Payroll Direct Deposit	-1,200.00
11/29/2022	44414894	EFTPS - IRS	-208.96
11/29/2022	42377	Chief City Mechanical, Inc.	-160.00
11/29/2022	42378	City of Bloomington Water Dept	-493.69
11/29/2022	42379	City of Bloomington TWP - Reimburse	-8,675.15
11/29/2022	42380	COMCAST Business	-216.74
11/29/2022	42381	NICOR Gas	-261.16
11/29/2022	42382	Ameren Illinois	-308.98
11/29/2022	42383	Dave Capodice Excavating Inc	-6,450.78
11/29/2022	42384	Nord Outdoor Power	-14,178.46
11/29/2022	42385	Martin Sullivan Inc	-79.50
11/29/2022	42386	Illini Fire Equipment	-259.50
11/29/2022	42387	City of Bloomington TWP - Financials	-12,200.00
11/29/2022	42388	ColdSpring Memorial Group	-286.20
11/29/2022	42389	RP Lumber Company Inc	-2.40
11/30/2022	20221130	Payroll Direct Deposit	-9,725.39
11/30/2022	85457080	EFTPS - IRS	-2,766.28
11/30/2022	1598834000	IL Dept of Revenue	-596.91
11/30/2022	1130221277	VanWinkle, Glenda	-1,300.00
11/30/2022	1130221277	Smiley, Dan & Karen	-2,600.00
11/30/2022	1130221277	Torbeck, David & Carole	-1,400.00
11/30/2022	1130221281	Curry, Jeffery & Janet	400.00
11/30/2022	Credit	Interest	1.38
		Total	<u><u>-49,742.21</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 **November 22, 2022 through December 12, 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 **12th day of December 2022.**

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

Notary Public

This **12th day of December 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: December 12, 2022 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	Adobe/VISA	Acrobat Pro DC License (estimated)	12/31/22	\$280.00
52000	Amazon/VISA/Others	folders (estimated)	12/31/22	\$200.00
55450	ANC Newspapers.com/VISA	6 month Subscription Renewal (estimated)	12/31/22	\$74.90
54500	ICFHA: Illinois Cemetery & Funeral Home/VISA	Dues/Seminars (estimated)	12/31/22	\$350.00
55400	Illinois Route 66 Scenic Byway	Annual Membership Dues (estimated)	12/31/22	\$150.00
57800	Nord Outdoor Power Equipment/Others/VISA	Hurricane starter & equipment repairs (estimated)	12/31/22	\$300.00
56600	RP Lumber Company Inc/VISA	rags (estimated)	12/31/22	\$30.00
56500	RP Lumber Company Inc/VISA	bolts for snow plow (estimated)	12/31/22	\$15.00
56600	Sam's Club/VISA	facial tissues (estimated)	12/31/22	\$150.00
TOTAL: Requests for Payments				\$1,549.90

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