

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

Meeting: Board of Trustees, Evergreen Memorial Cemetery  
Date: 01/09/2023  
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 December 12, 2022, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the December 12, 2022, Meeting be approved as presented.)
  - B. Approval of anticipated expenditures as presented for the month of January 2023. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of December 2022. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their January 23, 2023, meeting.)
- V. Discussion of the Fiscal Year 2024 Budget.
- VI. Discussion of the Airplane carving plan.
- VII. 2022 Total Burials: Evergreen Memorial Cemetery - 83  
East Lawn Memorial Gardens Cemetery - 123  
Park Hill Cemetery - 83  
Evergreen Memorial Pet Cemetery - 3
- 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 December 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 **9th day of January 2023**.

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

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

This **9th day of January 2023**.

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 **\$182,964.04** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$856,828.83** 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 **23rd day of January 2023**.

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: **DECEMBER**

**Funds at Commencement**

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>

**Public Funds Received This Month**

Personal Property Replacement Tax			\$ 9,523
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**Other Funds Received This Month**

Opening/Closing Fees	\$	11,585	
Marker Commission	\$	4,541	
Sale of Lots	\$	6,420	
Sale of Crypts	\$	10	
Sale of Niches	\$	7,830	
Sales of Pet Cemetery Spaces	\$	300	
Interest: Checking/Reserve	\$	115	
Income from Trusts	\$	34	
Other Income & Special Events	\$	390	
Inspection Fees	\$	150	
			<u>\$ 31,375</u>

Total Funds Received This Month \$ 40,898

Total Funds Available \$ 1,539,713

\$ 31,157

**TOTAL Funds at Month End** \$ 1,508,555

**Funds at Month End**

Cash: Heartland Bank 7774 (Checking)	\$	182,964	
Cash: Heartland Bank 7782 (Reserve)	\$	856,829	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	259,517	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2022	\$	209,245	
			<u>\$ 1,508,555</u>

**Checking Account Activity**

Checkbook Balance at Commencement			\$ 24,569
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Deposits			
Personal Property Replacement Tax	\$	9,523	
Opening/Closing Fees	\$	11,585	
Sale of Lots	\$	6,420	
Sale of Crypts	\$	10	
Sale of Niches	\$	7,830	
Sales of Pet Cemetery Spaces	\$	300	
Marker Commission	\$	4,541	
Interest: Checking	\$	3	
Inspection Fees	\$	150	
Other Income & Special Events	\$	390	
Transfer (to)/from Reserve Acct 7782	\$	150,000	
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(1,200)	
Total Deposits for Month			<u>\$ 189,552</u>

Total Funds Available \$ 214,121

Checks Written			
Compensation & Benefits	\$	27,870	
Administrative Expenses	\$	2,380	
Cemetery Operations	\$	907	
Total Checks Written			<u>\$ 31,157</u>
			<u>\$ 31,157</u>

**Checkbook Balance at Month End** \$ 182,964

**Bank Reconciliation at Month End**

Balance per Bank Statement	\$	203,572	
Less Outstanding Checks	\$	(20,608)	

**Checkbook Balance per Reconciliation** \$ 182,964

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

Statement of Receipts and Disbursements

Revenue	Dec-22	
40100 Real Estate Tax Levy		
41000 Personal Property Replacement Tax	\$ 9,523	
42000 Opening/Closing Fee	\$ 11,585	
42100 Marker Commission	\$ 4,541	
42500 Sale of Lots	\$ 6,420	
43000 Sale of Crypts	\$ 10	
43100 Sale of Niches	\$ 7,830	
44850 Sales of Pet Cemetery Spaces	\$ 300	
43500 Interest: Checking/Reserve	\$ 115	
49000 Income from Trusts	\$ 34	
49020 Other Income & Special Events	\$ 390	
49021 Inspection Fees	\$ 150	
Total Revenue	\$ 40,898	
Total Income	<b>\$ 40,898</b>	
<b>Expense</b>		
<b>Compensation &amp; Benefits</b>		
50101 Wages: Administrative Staff	\$ 4,908	
50102 Wages: Cemetery Staff	\$ 15,819	
50201 Payroll Taxes	\$ 1,476	
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)	\$ 1,944	
50203 IDES - Unemployment Insurance	\$ 329	
50204 Employee Health Insurance	\$ 3,393	
Total Compensation & Benefits	\$ 27,870	
<b>Administrative Expenses</b>		
52500 Utilities	\$ 1,041	
54500 Dues/Seminars	\$ 350	
55450 Other Admin Expenses	\$ 990	
Total Administrative Expenses	\$ 2,380	
<b>Cemetery Operations</b>		
56500 Equipment Repairs	\$ 270	
56600 Cemetery Supplies & Maintenance	\$ 229	
56800 Disposal of Leaves/Branches	\$ 408	
Total Cemetery Operations	\$ 907	
Total Expense	<b>\$ 31,157</b>	
<b>Net Income</b>	<b>\$ 9,741</b>	

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

Year to Date Budget Comparison

Income		<u>Dec-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	\$	115,040	\$ 60,000	\$ 55,040	191.7%
42000 Opening/Closing Fee	\$	81,420	\$ 90,000	\$ (8,580)	90.5%
42100 Marker Commission	\$	8,551	\$ 9,000	\$ (449)	95.0%
42500 Sale of Lots	\$	56,537	\$ 70,000	\$ (13,463)	80.8%
43000 Sale of Crypts	\$	2,615	\$ 10,500	\$ (7,885)	24.9%
43100 Sale of Niches	\$	21,520	\$ 47,000	\$ (25,480)	45.8%
44700 Sale of Burial Supplies	\$	10	\$ 500	\$ (490)	2.0%
42400 Sales - Other	\$	1,700	\$ 1,700	\$ -	100.0%
43500 Interest	\$	734	\$ 600	\$ 134	122.3%
49000 Income from Trusts	\$	1,467	\$ 3,000	\$ (1,533)	48.9%
49020 Other Income & Special Events	\$	6,955	\$ 10,000	\$ (3,045)	69.6%
49021 Inspection Fees	\$	3,125	\$ 4,000	\$ (875)	78.1%
	Total Revenue	<u>\$ 806,264</u>	<u>\$ 812,900</u>	<u>\$ (6,636)</u>	<u>99.2%</u>
Total Income	\$	806,264	\$ 812,900	\$ (6,636)	99.2%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	45,360	\$ 73,000	\$ (27,640)	62.1%
50102 Wages: Cemetery Staff	\$	193,729	\$ 255,000	\$ (61,271)	76.0%
50201 Payroll Taxes - FICA	\$	17,289	\$ 26,000	\$ (8,711)	66.5%
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)	\$	22,280	\$ 40,000	\$ (17,720)	55.7%
50203 IDES - Unemployment Insurance	\$	4,296	\$ 15,000	\$ (10,704)	28.6%
50204 Employee Health Insurance	\$	29,914	\$ 60,000	\$ (30,086)	49.9%
50205/50206 Other Payroll Expenses	\$	280	\$ 500	\$ (220)	56.1%
	Total Compensation & Benefits	<u>\$ 313,148</u>	<u>\$ 469,500</u>	<u>\$ (156,352)</u>	<u>66.7%</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	\$	10,624	\$ 17,500	\$ (6,876)	60.7%
54000 Advertising	\$	3,096	\$ 3,000	\$ 96	103.2%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
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	\$	4,634	\$ 5,000	\$ (366)	92.7%
57900 Office Equipment	\$	350	\$ 1,000	\$ (650)	35.0%
	Total Administrative Expenses	<u>\$ 64,487</u>	<u>\$ 95,900</u>	<u>\$ (31,413)</u>	<u>67.2%</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>Dec-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	\$ 2,420	\$	\$ 6,000	\$	\$ (3,580)		40.3%
56600 Cemetery Supplies & Maintenance	\$ 8,412	\$	\$ 20,000	\$	\$ (11,588)		42.1%
56700 Rental Equipment & Leasing	\$ 2,103	\$	\$ 4,000	\$	\$ (1,897)		52.6%
56800 Removal of Leaves/Branches	\$ 2,303	\$	\$ 4,000	\$	\$ (1,697)		57.6%
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	\$ 83,897	\$	\$ 152,000	\$	\$ (68,103)		55.2%
Total Expense	\$ 484,104	\$	\$ 807,400	\$	\$ (323,296)		60.0%
Net Income	\$ 322,160	\$	\$ 5,500	\$	\$ 316,660		

**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)			
12/01/2022	Deposit	HBT - Heartland Bank & Trust	48.10
12/03/2022	Deposit	HBT - Heartland Bank & Trust	28.83
12/04/2022	Deposit	HBT - Heartland Bank & Trust	96.80
12/05/2022	Deposit	HBT - Heartland Bank & Trust	2,109.91
12/06/2022	1206222018	Transfer	150,000.00
12/06/2022	Deposit	HBT - Heartland Bank & Trust	588.35
12/06/2022	42390	Dave Capodice Excavating Inc	-408.00
12/07/2022	Deposit	HBT - Heartland Bank & Trust	23.97
12/08/2022	Deposit	HBT - Heartland Bank & Trust	48.25
12/09/2022	Deposit	HBT - Heartland Bank & Trust	144.60
12/09/2022	Deposit	HBT - Heartland Bank & Trust	5,725.00
12/12/2022	Deposit	HBT - Heartland Bank & Trust	96.35
12/13/2022	42391	Nord Outdoor Power	-259.99
12/13/2022	42392	RP Lumber Company Inc	-10.22
12/15/2022	20221215	Payroll Direct Deposit	-6,487.02
12/15/2022	50037492	EFTPS - IRS	-1,791.90
12/15/2022	1936586064	IL Dept of Revenue	-394.40
12/15/2022	1215222473	Richter, James & Maxine	-1,200.00
12/16/2022	Deposit	HBT - Heartland Bank & Trust	13,572.96
12/16/2022	Deposit	HBT - Heartland Bank & Trust	121.27
12/20/2022	Deposit	HBT - Heartland Bank & Trust	5,599.80
12/20/2022	42393	City of Bloomington Water Dept	-493.69
12/20/2022	42394	ICFHA - Illinois Cemetery & Funeral Home	-350.00
12/20/2022	42395	VISA BMCU...1484	-908.05
12/20/2022	42396	RP Lumber Company Inc	-29.96
12/20/2022	42397	NICOR Gas	-546.92
12/21/2022	Deposit	HBT - Heartland Bank & Trust	9.41
12/23/2022	Deposit	HBT - Heartland Bank & Trust	485.20
12/27/2022	42398	City of Bloomington TWP - Reimburse	-7,806.89
12/28/2022	Deposit	HBT - Heartland Bank & Trust	338.80
12/29/2022	Deposit	HBT - Heartland Bank & Trust	11,430.95
12/29/2022	20221231	Payroll Direct Deposit	-8,175.78
12/29/2022	43959497	EFTPS - IRS	-2,380.30
12/29/2022	1347530064	IL Dept of Revenue	-504.22
12/29/2022		IDES - IL Dept of Emp Sec	-329.34
12/31/2022	Credit	Interest	2.96
		Total	<u><u>158,394.83</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 **December 13, 2022 through January 9, 2023**.

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 **9th day of January 2023**.

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

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

This **9th day of January 2023**.

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: **January 23, 2023** Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	Adobe/VISA	Acrobat Pro DC License (estimated)	1/31/23	\$30.00
56500	Don Owen Tire Service/VISA	equipment repairs (estimated)	1/31/23	\$35.00
57602	Lowe's/Menards/Amazon/Others/VISA	rugs (estimated)	1/31/23	\$100.00
57602	Lowe's/Menards/Amazon/Others/VISA	sink & faucet (estimated)	1/31/23	\$500.00
56600	Lowe's/Others/VISA	space heater (estimated)	1/31/23	\$300.00
56600	Lowe's/Others/VISA	latches & chain (estimated)	1/31/23	\$100.00
55450	Mid-America Insurance	Notary Bond (estimated)	1/31/23	\$50.00
52000	Midland Paper & Packaging/VISA	Burial Paper (estimated)	1/31/23	\$950.00
58100	Pontiac Granite	markers (estimated)	1/31/23	\$400.00
<b>TOTAL: Requests for Payments</b>				<b>\$2,465.00</b>

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