

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 02/13/2023
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 January 9, 2023, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the January 9, 2023, meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of February 2023. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of January 2023. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their February 27, 2023, meeting.)
- V. Discussion and approval of Fiscal Year 2024 Budget. (Recommend that the FY 2024 Budget be approved and forwarded on to the Township Board for action and approval at their February 27, 2023, meeting.)
- VI. 2023 Year to Date Burials: Evergreen Memorial Cemetery - 8
East Lawn Memorial Gardens Cemetery - 6
Park Hill Cemetery - 3
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)

)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 2023**, 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 **13th day of February 2023**.

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

Notary Public

This **13th day of February 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 **\$172,759.36** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$856,937.99** 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 **27th day of February 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: **JANUARY**

Funds at Commencement

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>

Public Funds Received This Month

Personal Property Replacement Tax		\$ 21,007
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Other Funds Received This Month

Opening/Closing Fees	\$ 15,810	
Sale of Lots	\$ 9,365	
Sale of Crypts	\$ 30	
Sale of Niches	\$ 570	
Interest: Checking/Reserve	\$ 112	
Income from Trusts	\$ 1,692	
Inspection Fees	\$ 300	
Heartland Bank Trust 3189 Activity	\$ 14,549	\$ 42,429

Total Funds Received This Month	\$ 63,435
Total Funds Available	\$ 1,571,991

Funds Expended This Month

TOTAL Funds at Month End	\$ 1,514,839
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Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 172,759	
Cash: Heartland Bank 7782 (Reserve)	\$ 856,938	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 261,347	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2022	\$ 223,795	
		<u>\$ 1,514,839</u>

Checking Account Activity

Checkbook Balance at Commencement		\$ 182,964
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Deposits	Personal Property Replacement Tax	\$ 21,007	
	Opening/Closing Fees	\$ 15,810	
	Sale of Lots	\$ 9,365	
	Sale of Crypts	\$ 30	
	Sale of Niches	\$ 570	
	Interest: Checking	\$ 3	
	Income from Trusts	\$ 1,662	
	Inspection Fees	\$ 300	
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$ (1,800)	
	Total Deposits for Month		<u>\$ 46,947</u>

Total Funds Available	\$ 229,911
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Checks Written	Compensation & Benefits	\$ 34,589	
	Administrative Expenses	\$ 10,187	
	Cemetery Operations	\$ 12,375	
	Total Checks Written		<u>\$ 57,152</u>

Total Checks Written	\$ 57,152
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Checkbook Balance at Month End	\$ 172,759
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Bank Reconciliation at Month End

Balance per Bank Statement	\$ 180,087	
Less Outstanding Checks	\$ (7,328)	
Checkbook Balance per Reconciliation		<u>\$ 172,759</u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Jan-23</u>	
40100 Real Estate Tax Levy	\$ 21,007	
41000 Personal Property Replacement Tax	\$ 15,810	
42000 Opening/Closing Fee	\$ 9,365	
42500 Sale of Lots	\$ 30	
43000 Sale of Crypts	\$ 570	
43100 Sale of Niches	\$ 112	
43500 Interest: Checking/Reserve	\$ 1,692	
49000 Income from Trusts	\$ 300	
49021 Inspection Fees	\$ 300	
Total Revenue	\$ 48,886	
Total Income	\$ 48,886	
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 5,114	
50102 Wages: Cemetery Staff	\$ 17,748	
50201 Payroll Taxes	\$ 1,629	
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)	\$ 1,241	
50204 Employee Health Insurance	\$ 8,857	
Total Compensation & Benefits	\$ 34,589	
Administrative Expenses		
52000 Office Supplies	\$ 1,113	
52500 Utilities	\$ 1,504	
55100 Audit Expense	\$ 7,000	
55400 Special Event Expenses	\$ 150	
55450 Other Admin Expenses	\$ 420	
Total Administrative Expenses	\$ 10,187	
Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 987	
56000 Tree Removal/Monument Repair	\$ 9,950	
56500 Equipment Repairs	\$ 35	
56600 Cemetery Supplies & Maintenance	\$ 139	
56800 Disposal of Leaves/Branches	\$ 204	
57602 Grounds Maintenance/Repair	\$ 875	
57700 Equipment Building	\$ 186	
Total Cemetery Operations	\$ 12,375	
Total Expense	\$ 57,152	
Net Income	\$ (8,266)	

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Jan-23</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	\$ 136,047	\$ 60,000	\$ 76,047	226.7%
42000 Opening/Closing Fee	\$ 97,230	\$ 90,000	\$ 7,230	108.0%
42100 Marker Commission	\$ 8,551	\$ 9,000	\$ (449)	95.0%
42500 Sale of Lots	\$ 65,902	\$ 70,000	\$ (4,098)	94.1%
43000 Sale of Crypts	\$ 2,645	\$ 10,500	\$ (7,855)	25.2%
43100 Sale of Niches	\$ 22,090	\$ 47,000	\$ (24,910)	47.0%
44700 Sale of Burial Supplies	\$ 10	\$ 500	\$ (490)	2.0%
42400 Sales - Other	\$ 1,700	\$ 1,700	\$ -	100.0%
43500 Interest	\$ 846	\$ 600	\$ 246	141.0%
49000 Income from Trusts	\$ 3,159	\$ 3,000	\$ 159	105.3%
49020 Other Income & Special Events	\$ 6,955	\$ 10,000	\$ (3,045)	69.6%
49021 Inspection Fees	\$ 3,425	\$ 4,000	\$ (575)	85.6%
Total Revenue	<u>\$ 855,150</u>	<u>\$ 812,900</u>	<u>\$ 42,250</u>	<u>105.2%</u>
Total Income	\$ 855,150	\$ 812,900	\$ 42,250	105.2%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 50,473	\$ 73,000	\$ (22,527)	69.1%
50102 Wages: Cemetery Staff	\$ 211,477	\$ 255,000	\$ (43,523)	82.9%
50201 Payroll Taxes - FICA	\$ 18,918	\$ 26,000	\$ (7,082)	72.8%
50202 IMRF/Employer (2022 = 9.38%; 2023 = 5.43%)	\$ 23,522	\$ 40,000	\$ (16,478)	58.8%
50203 IDES - Unemployment Insurance	\$ 4,296	\$ 15,000	\$ (10,704)	28.6%
50204 Employee Health Insurance	\$ 38,770	\$ 60,000	\$ (21,230)	64.6%
50205/50206 Other Payroll Expenses	\$ 280	\$ 500	\$ (220)	56.1%
Total Compensation & Benefits	<u>\$ 347,737</u>	<u>\$ 469,500</u>	<u>\$ (121,763)</u>	<u>74.1%</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	\$ 2,257	\$ 4,000	\$ (1,743)	56.4%
52500 Utilities	\$ 12,128	\$ 17,500	\$ (5,372)	69.3%
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	\$ 7,000	\$ 7,500	\$ (500)	93.3%
55200 Financial Administration	\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$ 5,698	\$ 8,000	\$ (2,302)	71.2%
55450 Other Admin Expenses	\$ 5,054	\$ 5,000	\$ 54	101.1%
57900 Office Equipment	\$ 350	\$ 1,000	\$ (650)	35.0%
Total Administrative Expenses	<u>\$ 74,674</u>	<u>\$ 95,900</u>	<u>\$ (21,226)</u>	<u>77.9%</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>Jan-23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 8,893	\$ 10,000	\$ (1,107)	88.9%
56000 Tree Removal/Monument Repair	\$ 9,950	\$ 24,000	\$ (14,050)	41.5%
56500 Equipment Repairs	\$ 2,454	\$ 6,000	\$ (3,546)	40.9%
56600 Cemetery Supplies & Maintenance	\$ 8,552	\$ 20,000	\$ (11,448)	42.8%
56700 Rental Equipment & Leasing	\$ 2,103	\$ 4,000	\$ (1,897)	52.6%
56800 Removal of Leaves/Branches	\$ 2,507	\$ 4,000	\$ (1,493)	62.7%
57000 Office Repairs & Maintenance	\$ 4,800	\$ 1,000	\$ 3,800	480.0%
57602 Grounds Maintenance/Repairs	\$ 15,384	\$ 25,000	\$ (9,616)	61.5%
57603 Road, Fence, Lot, Drains	\$ 31,785	\$ 40,000	\$ (8,215)	79.5%
57700 Equipment Building	\$ 186	\$ 2,000	\$ (1,814)	9.3%
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>\$ 96,272</u>	<u>\$ 152,000</u>	<u>\$ (55,728)</u>	<u>63.3%</u>
Total Expense	<u>\$ 541,255</u>	<u>\$ 807,400</u>	<u>\$ (266,145)</u>	<u>67.0%</u>
Net Income	\$ 313,894	\$ 5,500	\$ 308,394	

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)			
01/03/2023	Deposit	HBT - Heartland Bank & Trust	302.77
01/03/2023	42399	Aaron M Anderson	-1,200.00
01/03/2023	42400	Kyle J Durlfing	-2,400.00
01/03/2023	42401	Misty D Porter	-1,900.00
01/03/2023	42402	Ameren Illinois	-419.69
01/03/2023	42403	COMCAST Business	-221.15
01/03/2023	42404	Evergreen FS Inc	-986.57
01/04/2023	Deposit	HBT - Heartland Bank & Trust	96.80
01/06/2023	Deposit	HBT - Heartland Bank & Trust	23.97
01/06/2023	Deposit	HBT - Heartland Bank & Trust	5,036.85
01/09/2023	Deposit	HBT - Heartland Bank & Trust	1,899.10
01/11/2023	Deposit	HBT - Heartland Bank & Trust	193.15
01/12/2023	Deposit	HBT - Heartland Bank & Trust	578.85
01/13/2023	Deposit	HBT - Heartland Bank & Trust	23.97
01/13/2023	Deposit	HBT - Heartland Bank & Trust	10,825.00
01/13/2023	Deposit	HBT - Heartland Bank & Trust	48.25
01/13/2023	20230115	Payroll Direct Deposit	-7,998.79
01/13/2023	83186742	EFTPS - IRS	-2,262.72
01/13/2023	0164860752	IL Dept of Revenue	-489.69
01/17/2023	Deposit	HBT - Heartland Bank & Trust	2,629.10
01/17/2023	42405	Oak Bros Tree Care & Removal LLC	-9,950.00
01/17/2023	42406	Midland Paper & Packaging	-920.30
01/18/2023	Deposit	HBT - Heartland Bank & Trust	193.15
01/19/2023	Deposit	HBT - Heartland Bank & Trust	28.83
01/20/2023	Deposit	HBT - Heartland Bank & Trust	48.10
01/20/2023	Deposit	HBT - Heartland Bank & Trust	21,081.82
01/22/2023	Deposit	HBT - Heartland Bank & Trust	9.41
01/24/2023	42407	VISA BMCU...1484	-747.89
01/24/2023	42408	City of Bloomington Water Dept	-493.69
01/24/2023	42409	NICOR Gas	-369.77
01/24/2023	42410	Dave Capodice Excavating Inc	-1,078.50
01/24/2023	42411	Don Owen Tire Service Inc	-34.65
01/24/2023	42412	Phillips & Associates CPAs PC	-7,000.00
01/24/2023	42413	RP Lumber Company Inc	-23.48
01/25/2023	202301251	Boyd, Dan & Lisa	-1,000.00
01/25/2023	202301252	Heaton, Carol & Harold	-1,200.00
01/25/2023	202301253	Mitchell, Frank & Dorothy	400.00
01/26/2023	Deposit	HBT - Heartland Bank & Trust	970.70
01/27/2023	Deposit	HBT - Heartland Bank & Trust	3,798.50
01/29/2023	Deposit	HBT - Heartland Bank & Trust	193.90
01/30/2023	Deposit	HBT - Heartland Bank & Trust	445.00
01/31/2023	20230131	Payroll Direct Deposit	-8,250.56
01/31/2023	50667808	EFTPS - IRS	-2,292.04
01/31/2023	2104621904	IL Dept of Revenue	-503.70
01/31/2023	42414	City of Bloomington TWP - Reimburse	-7,291.90
01/31/2023	Credit	Interest	3.19
		Total	<u><u>-10,204.68</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 **January 10, 2023 through February 13, 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 **13th day of February 2023.**

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

Notary Public

This **13th day of February 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 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: February 13, 2023 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	Adobe/VISA	Acrobat Pro DC License/Subscription (estimated)	2/28/23	\$70.00
55500	Crystal Clean/VISA	oil removal (estimated)	2/28/23	\$150.00
56500	Farm & Fleet/VISA	oil (estimated)	2/28/23	\$70.00
56600	Farm & Fleet/VISA	oil dry (estimated)	2/28/23	\$50.00
56600	Lowe's/Menards/Others/VISA	paint & supplies (estimated)	2/28/23	\$500.00
56500	Martin Sullivan/VISA	equipment hydraulic repairs & maintenance (estimated)	2/28/23	\$80.00
56600	Midland Paper & Packaging/VISA	janitorial supplies (estimated)	2/28/23	\$200.00
56600	Nord Outdoor Power Equipment/VISA	pickers (estimated)	2/28/23	\$160.00
58100	Pontiac Granite	bronze plaque (estimated)	2/28/23	\$1,900.00
59900	Productivity Plus/VISA	finance charge/late fee (estimated)	2/28/23	\$3.00
57602	RP Lumber Company Inc/VISA	screws (estimated)	2/28/23	\$5.00
56700	Weaver's Rent-All/Event Experience/VISA	floor sander rental (estimated)	2/28/23	\$300.00
TOTAL: Requests for Payments				\$3,488.00

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