

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 05/08/2023
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 April 10, 2023, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the April 10, 2023, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of May 2023. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of April 2023. (Recommend that the Audit be approved as presented and forwarded on to the Township Board for action and approval at their May 22, 2023, meeting.)
- V. 2023 Year to Date Burials: Evergreen Memorial Cemetery - 17
East Lawn Memorial Gardens Cemetery - 28
Park Hill Cemetery - 18
Evergreen Memorial Pet Cemetery - 0
- VI. Comment
- VII. Public Comment
- VIII. 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 April 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 **8th day of May 2023**.

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

Notary Public

This **8th day of May 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 **\$69,583.89** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$857,251.45** 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 **22nd day of May 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: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

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: **APRIL**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	73,698
Cash: Heartland Bank 7782 (Reserve)	\$	857,153
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	269,011
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2022	\$	223,795
Funds at Commencement		\$ 1,423,657

Public Funds Received This Month

Personal Property Replacement Tax		\$ 16,534
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Other Funds Received This Month

Opening/Closing Fees	\$	9,330
Sale of Lots	\$	5,116
Sale of Crypts	\$	30
Sale of Niches	\$	230
Interest: Checking/Reserve	\$	100
Income from Trusts	\$	34
Other Income & Special Events	\$	185
Inspection Fees	\$	525
Heartland Bank Trust 3189 Activity	\$	8,662
		\$ 24,212

Total Funds Received This Month \$ 40,747

Total Funds Available \$ 1,464,404

\$ 34,152

TOTAL Funds at Month End **\$ 1,430,251**

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	69,584
Cash: Heartland Bank 7782 (Reserve)	\$	857,251
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	270,959
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2023	\$	232,457
TOTAL Funds at Month End		\$ 1,430,251

Checking Account Activity

Checkbook Balance at Commencement \$ 73,698

Deposits	Personal Property Replacement Tax	\$	16,534
	Opening/Closing Fees	\$	9,330
	Sale of Lots	\$	5,116
	Sale of Crypts	\$	30
	Sale of Niches	\$	230
	Interest: Checking	\$	1
	Inspection Fees	\$	525
	Other Income & Special Events	\$	185
	Marquis Trust transferred (to)/from Trust Acct 7114	\$	1,687
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(3,600)
	Total Deposits for Month		\$ 30,038

Total Funds Available \$ 103,736

Checks Written

	Compensation & Benefits	\$	30,727
	Administrative Expenses	\$	2,539
	Cemetery Operations	\$	887
	Total Checks Written		\$ 34,152

Total Checks Written \$ 34,152

Checkbook Balance at Month End **\$ 69,584**

Bank Reconciliation at Month End

Balance per Bank Statement	\$	78,159
Less Outstanding Checks	\$	(8,575)
Checkbook Balance per Reconciliation		\$ 69,584

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	Apr-23	
41000 Personal Property Replacement Tax	\$ 16,534	
42000 Opening/Closing Fee	\$ 9,330	
42500 Sale of Lots	\$ 5,116	
43000 Sale of Crypts	\$ 30	
43100 Sale of Niches	\$ 230	
43500 Interest: Checking/Reserve	\$ 100	
49000 Income from Trusts	\$ 34	
49020 Other Income & Special Events	\$ 185	
49021 Inspection Fees	\$ 525	
Total Revenue	\$ 32,084	
Total Income	\$ 32,084	
 Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 4,409	
50102 Wages: Cemetery Staff	\$ 19,901	
50201 Payroll Taxes	\$ 1,740	
50202 IMRF/Employer (2023 = 5.43%)	\$ 1,320	
50204 Employee Health Insurance	\$ 3,357	
Total Compensation & Benefits	\$ 30,727	
Administrative Expenses		
51500 Contractual Services	\$ 1,800	
52500 Utilities	\$ 494	
55450 Other Admin Expenses	\$ 245	
Total Administrative Expenses	\$ 2,539	
Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 623	
56800 Disposal of Leaves/Branches	\$ 240	
59900 Other Cemetery Expenses	\$ 23	
Total Cemetery Operations	\$ 887	
Total Expense	\$ 34,152	
Net Income	\$ (2,068)	

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Apr-23</u>	<u>FY24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ -	\$ 506,600	\$ (506,600)	0.0%
41000 Personal Property Replacement Tax	\$ 16,534	\$ 80,000	\$ (63,466)	20.7%
42000 Opening/Closing Fee	\$ 9,330	\$ 90,000	\$ (80,670)	10.4%
42100 Marker Commission	\$ -	\$ 9,000	\$ (9,000)	0.0%
42500 Sale of Lots	\$ 5,116	\$ 70,000	\$ (64,884)	7.3%
43000 Sale of Crypts	\$ 30	\$ 11,000	\$ (10,970)	0.3%
43100 Sale of Niches	\$ 230	\$ 48,000	\$ (47,770)	0.5%
44700 Sale of Burial Supplies	\$ -	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$ -	\$ 700	\$ (700)	0.0%
42400 Sales - Other	\$ -	\$ 1,500	\$ (1,500)	0.0%
43500 Interest	\$ 100	\$ 600	\$ (500)	16.6%
49000 Income from Trusts	\$ 34	\$ 4,000	\$ (3,966)	0.9%
49020 Other Income & Special Events	\$ 185	\$ 10,000	\$ (9,815)	1.8%
49021 Inspection Fees	\$ 525	\$ 4,000	\$ (3,475)	13.1%
Total Revenue	\$ 32,084	\$ 835,900	\$ (803,816)	3.8%
Total Income	\$ 32,084	\$ 835,900	\$ (803,816)	3.8%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 4,409	\$ 76,600	\$ (72,191)	5.8%
50102 Wages: Cemetery Staff	\$ 19,901	\$ 292,500	\$ (272,599)	6.8%
50201 Payroll Taxes - FICA	\$ 1,740	\$ 24,000	\$ (22,260)	7.3%
50202 IMRF/Employer (2023 = 5.43%)	\$ 1,320	\$ 39,000	\$ (37,680)	3.4%
50203 IDES - Unemployment Insurance	\$ -	\$ 15,000	\$ (15,000)	0.0%
50204 Employee Health Insurance	\$ 3,357	\$ 60,000	\$ (56,643)	5.6%
50205/50206 Other Payroll Expenses	\$ -	\$ 500	\$ (500)	0.0%
Total Compensation & Benefits	\$ 30,727	\$ 507,600	\$ (476,873)	6.1%
Administrative Expenses				
51100 Casualty Insurance	\$ -	\$ 24,000	\$ (24,000)	0.0%
51500 Contractual Services	\$ 1,800	\$ 14,000	\$ (12,200)	12.9%
52000 Office Supplies	\$ -	\$ 4,000	\$ (4,000)	0.0%
52500 Utilities	\$ 494	\$ 18,500	\$ (18,006)	2.7%
54000 Advertising	\$ -	\$ 4,000	\$ (4,000)	0.0%
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	\$ -	\$ 9,000	\$ (9,000)	0.0%
55450 Other Admin Expenses	\$ 245	\$ 5,000	\$ (4,755)	4.9%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$ 2,539	\$ 100,400	\$ (97,861)	2.5%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ -	\$ 15,000	\$ (15,000)	0.0%
57800 Operating Equipment	\$ -	\$ 8,000	\$ (8,000)	0.0%
58260 Columbariums	\$ -	\$ 200,000	\$ (200,000)	0.0%
58300 Veterans Memorial	\$ -	\$ 10,000	\$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	\$ -	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$ -	\$ 235,000	\$ (235,000)	0.0%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Apr-23</u>		<u>Budget</u>		<u>\$ Over Budget</u>		<u>% of Budget</u>
Cemetery Operations							
55500 Fuel, Oil & Equipment	\$ 623	\$	\$ 15,000	\$	\$ (14,377)		4.2%
56000 Tree Removal/Monument Repair	\$ -	\$	\$ 19,000	\$	\$ (19,000)		0.0%
56500 Equipment Repairs	\$ -	\$	\$ 12,000	\$	\$ (12,000)		0.0%
56600 Cemetery Supplies & Maintenance	\$ -	\$	\$ 15,000	\$	\$ (15,000)		0.0%
56700 Rental Equipment & Leasing	\$ -	\$	\$ 12,000	\$	\$ (12,000)		0.0%
56800 Removal of Leaves/Branches	\$ 240	\$	\$ 4,000	\$	\$ (3,760)		6.0%
57000 Office Repairs & Maintenance	\$ -	\$	\$ 2,000	\$	\$ (2,000)		0.0%
57602 Grounds Maintenance/Repairs	\$ -	\$	\$ 25,000	\$	\$ (25,000)		0.0%
57603 Road, Fence, Lot, Drains	\$ -	\$	\$ 20,000	\$	\$ (20,000)		0.0%
57700 Equipment Building	\$ -	\$	\$ 1,500	\$	\$ (1,500)		0.0%
58100 Grave Markers	\$ -	\$	\$ 15,000	\$	\$ (15,000)		0.0%
59900 Other Cemetery Expenses	\$ 23	\$	\$ 1,000	\$	\$ (977)		2.3%
Total Cemetery Operations	\$ 887	\$	\$ 141,500	\$	\$ (140,613)		0.6%
Total Expense	\$ 34,152	\$	\$ 984,500	\$	\$ (950,348)		3.5%
Net Income	\$ (2,068)	\$	\$ (148,600)	\$	\$ 146,532		

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)			
04/02/2023	Deposit	HBT - Heartland Bank & Trust	96.80
04/03/2023	Deposit	HBT - Heartland Bank & Trust	341.97
04/05/2023	Deposit	HBT - Heartland Bank & Trust	96.80
04/06/2023	Deposit	HBT - Heartland Bank & Trust	96.35
04/06/2023	Deposit	HBT - Heartland Bank & Trust	495.00
04/11/2023	20230411	Marquis Trust, Chalmers H Jr	1,687.17
04/11/2023	20230411	Wilson, Debra & Dale	-2,400.00
04/11/2023	20230411	Whitehouse, Ruth & Kevin	-1,200.00
04/11/2023	42455	Cybernautic, Inc	-1,800.00
04/11/2023	42456	Interstate ALL Battery Center	-23.40
04/12/2023	Deposit	HBT - Heartland Bank & Trust	5,005.36
04/14/2023	Deposit	HBT - Heartland Bank & Trust	23.97
04/14/2023	Deposit	HBT - Heartland Bank & Trust	4,125.00
04/14/2023	Deposit	HBT - Heartland Bank & Trust	48.25
04/14/2023	20230415	Payroll Direct Deposit	-8,282.99
04/14/2023	23117481	EFTPS - IRS	-2,265.84
04/14/2023	0020063440	IL Dept of Revenue	-497.19
04/18/2023	Deposit	HBT - Heartland Bank & Trust	23.97
04/18/2023	42457	Dave Capodice Excavating Inc	-240.00
04/19/2023	Deposit	HBT - Heartland Bank & Trust	48.60
04/20/2023	Deposit	HBT - Heartland Bank & Trust	48.10
04/21/2023	Deposit	HBT - Heartland Bank & Trust	17,898.86
04/21/2023	Deposit	HBT - Heartland Bank & Trust	176.00
04/21/2023	Deposit	HBT - Heartland Bank & Trust	593.71
04/24/2023	Deposit	HBT - Heartland Bank & Trust	194.10
04/25/2023	Deposit	HBT - Heartland Bank & Trust	1,423.22
04/25/2023	42458	City of Bloomington Water Dept	-493.69
04/25/2023	42459	City of Bloomington TWP - Reimburse	-7,421.58
04/25/2023	42460	Evergreen FS Inc	-623.41
04/27/2023	Deposit	HBT - Heartland Bank & Trust	163.75
04/28/2023	20230430	Payroll Direct Deposit	-9,072.82
04/28/2023	30965233	EFTPS - IRS	-2,633.46
04/28/2023	1837755600	IL Dept of Revenue	-552.99
04/28/2023	Deposit	HBT - Heartland Bank & Trust	805.00
04/30/2023	Credit	Interest	1.18
Total			-4,114.21

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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 **April 11, 2023 through May 8, 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 **8th day of May 2023.**

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

Notary Public

This **8th day of May 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: May 8, 2023 Meeting

ACCT	COMPENSATION & BENEFITS	DESCRIPTION	Date Due	Amount
50101	Wages: Administrative			
50101	Wages: Administrative BONUS	M Porter (gross bonus; direct deposit)	5/31/23	\$285.00
50102	Wages: Cemetery			
50102	Wages: Cemetery BONUS	A Anderson (gross bonus; direct deposit)	5/31/23	\$285.00
50102	Wages: Cemetery BONUS	A Madison (gross bonus; direct deposit)	5/31/23	\$285.00
50102	Wages: Cemetery BONUS	C Anderson (gross bonus; direct deposit)	5/31/23	\$285.00
50102	Wages: Cemetery BONUS	K Durlinger (gross bonus; direct deposit)	5/31/23	\$285.00
50102	Wages: Cemetery BONUS	N Armstrong (gross bonus; direct deposit)	5/31/23	\$285.00
50102	Wages: Cemetery BONUS	W Novy (gross bonus; direct deposit)	5/31/23	\$285.00
SubTotal: Compensation & Benefits				\$1,995.00
ACCT	VENDORS	DESCRIPTION	Date Due	Amount
55400	Dollar General/Others/VISA	Ice & complimentary snacks (est); Memorial Day/Cem Walk/WAA	5/31/23	\$60.00
56500	Don Owen Tire Service/Others/VISA	equipment repairs (estimated)	5/31/23	\$1,500.00
56600	Farm & Fleet/Others/VISA	supplies(estimated)	5/31/23	\$700.00
55450	Heartland Bank & Trust/Others/VISA	misc fees (estimated)	5/31/23	\$250.00
57602	Lowe's/Menards/Amazon/Others/VISA	concrete & tree food (estimated)	5/31/23	\$350.00
55400	LuLu's Pizza/Others/VISA	special event lunch (estimated)	5/31/23	\$150.00
56700	Midwest Construction Rental/Others/VISA	equipment rental (estimated)	5/31/23	\$1,200.00
56500	Nord Outdoor Power Equipment/Others/VISA	Equipment maintenance (estimated)	5/31/23	\$1,000.00
57603	Post Up Fence/Others/VISA	fence repair - Lincoln Street (estimated)	5/31/23	\$3,200.00
55450	Sam's Club/Others/VISA	breakroom drinks (estimated)	5/31/23	\$500.00
51100	TOIRMA	Insurance (estimated)	5/31/23	\$21,500.00
58100	Triple H Company/Others/VISA	Mausoleum Vases/Rings with shipping (estimated)	5/31/23	\$800.00
51500	Wollenschlager, Dale Masonry	Tuck point cracked at main entrance and Probasco Enclosure (es	5/31/23	\$5,000.00
SubTotal: VENDOR Payments				\$36,210.00
TOTAL: Requests for Payments				\$38,205.00

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