

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 09/11/2023
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 August 14, 2023, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the August 14, 2023, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of September 2023. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of August 2023. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their September 25, 2023, meeting.)
- V. Accept the Annual Financial Report for the Fiscal Year Ended March 31, 2022, as presented by Richard W. Phillips, CPA (Recommended Motion: The Fiscal Year 2023 Audit be accepted and placed on file with the State Comptroller’s office and County Clerk.)
- VI. 2023 Year to Date Burials: Evergreen Memorial Cemetery - 42
East Lawn Memorial Gardens Cemetery - 59
Park Hill Cemetery - 32
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 August 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 **11th day of September 2023**.

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

Notary Public

This **11th day of September 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 **\$405,156.32** in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, **\$75,824.37** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$723,652.60** 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:

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

Board of Trustees of the Evergreen Memorial Cemetery, Town of the City of Bloomington, McLean County, Illinois

This **25th day of September 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: AUGUST

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$ 107,994	
Cash: Heartland Bank 7782 (Reserve)	\$ 619,205	
Cash: Illinois Fund 0905 (Reserve)	\$ 403,288	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 80,321	
Trust Account: Illinois Fund 0905 (O/C Trust)	\$ 201,644	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2023	\$ 239,795	
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Funds at Commencement		\$ 1,652,247

Public Funds Received This Month

Real Estate Tax Levy		\$ 104,367
Personal Property Replacement Tax		\$ 3,497

Other Funds Received This Month

Opening/Closing Fees	\$ 4,055	
Sale of Lots	\$ 4,117	
Sale of Crypts	\$ 30	
Sale of Niches	\$ 3,030	
Sales - Other	\$ 20	
Interest: Checking/Reserve	\$ 1,950	
Income from Trusts	\$ 945	
Other Income & Special Events	\$ 300	
Inspection Fees	\$ 150	
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		\$ 14,597

Total Funds Received This Month \$ 122,461

Total Funds Available \$ 1,774,708

Funds Expended This Month

TOTAL Funds at Month End **\$ 41,370**

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 75,824	
Cash: Heartland Bank 7782 (Reserve)	\$ 723,653	
Cash: Illinois Fund 0905 (Reserve)	\$ 405,156	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 86,331	
Trust Account: Illinois Fund 0905 (O/C Trust)	\$ 202,578	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2023	\$ 239,795	
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TOTAL Funds at Month End		\$ 1,733,337

Checking Account Activity

Checkbook Balance at Commencement \$ 107,994

Deposits			
Personal Property Replacement Tax	\$ 3,497		
Opening/Closing Fees	\$ 4,055		
Sale of Lots	\$ 4,117		
Sale of Crypts	\$ 30		
Sale of Niches	\$ 3,030		
Sales - Other	\$ 20		
Interest: Checking	\$ 2		
Inspection Fees	\$ 150		
Other Income & Special Events	\$ 300		
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$ (6,000)		
Total Deposits for Month		<hr/>	
			\$ 9,200

Total Funds Available \$ 117,195

Checks Written

Compensation & Benefits	\$ 34,431		
Administrative Expenses	\$ 1,637		
Cemetery Improvements, Maintenance & Repair	\$ -		
Cemetery Operations	\$ 5,302		
Total Checks Written		<hr/>	
			\$ 41,370

Total Checks Written \$ 41,370

Checkbook Balance at Month End **\$ 75,824**

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 83,804	
Less Outstanding Checks	\$ (7,980)	
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Checkbook Balance per Reconciliation		\$ 75,824

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Aug-23</u>	
40100 Real Estate Tax Levy	\$ 104,367	
41000 Personal Property Replacement Tax	\$ 3,497	
42000 Opening/Closing Fee	\$ 4,055	
42500 Sale of Lots	\$ 4,117	
43000 Sale of Crypts	\$ 30	
43100 Sale of Niches	\$ 3,030	
44900 Sales - Other	\$ 20	
43500 Interest: Checking/Reserve	\$ 1,950	
49000 Income from Trusts	\$ 945	
49020 Other Income & Special Events	\$ 300	
49021 Inspection Fees	\$ 150	
Total Revenue	\$ 122,461	
Total Income	\$ 122,461	
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 4,957	
50102 Wages: Cemetery Staff	\$ 22,629	
50201 Payroll Taxes	\$ 1,991	
50202 IMRF/Employer (2023 = 5.43%)	\$ 1,498	
50204 Employee Health Insurance	\$ 3,357	
Total Compensation & Benefits	\$ 34,431	
Administrative Expenses		
52500 Utilities	\$ 1,460	
55450 Other Admin Expenses	\$ 177	
Total Administrative Expenses	\$ 1,637	
Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 702	
56500 Equipment Repairs	\$ 2	
56600 Cemetery Supplies & Maintenance	\$ 180	
56800 Disposal of Leaves/Branches	\$ 635	
57602 Grounds Maintenance/Repair	\$ 623	
58100 Grave Markers	\$ 3,161	
Total Cemetery Operations	\$ 5,302	
Total Expense	\$ 41,370	
Net Income	\$ 81,090	

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Aug-23</u>	<u>FY24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 366,065	\$ 506,600	\$ (140,535)	72.3%
41000 Personal Property Replacement Tax	\$ 68,546	\$ 80,000	\$ (11,454)	85.7%
42000 Opening/Closing Fee	\$ 41,695	\$ 90,000	\$ (48,305)	46.3%
42100 Marker Commission	\$ 4,790	\$ 9,000	\$ (4,210)	53.2%
42500 Sale of Lots	\$ 31,302	\$ 70,000	\$ (38,698)	44.7%
43000 Sale of Crypts	\$ 2,800	\$ 11,000	\$ (8,200)	25.5%
43100 Sale of Niches	\$ 15,945	\$ 48,000	\$ (32,055)	33.2%
44700 Sale of Burial Supplies	\$ -	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$ -	\$ 700	\$ (700)	0.0%
42400 Sales - Other	\$ 40	\$ 1,500	\$ (1,460)	2.7%
43500 Interest	\$ 5,600	\$ 600	\$ 5,000	933.3%
49000 Income from Trusts	\$ 4,370	\$ 4,000	\$ 370	109.3%
49020 Other Income & Special Events	\$ 4,358	\$ 10,000	\$ (5,642)	43.6%
49021 Inspection Fees	\$ 1,950	\$ 4,000	\$ (2,050)	48.8%
Total Revenue	<u>\$ 547,461</u>	<u>\$ 835,900</u>	<u>\$ (288,439)</u>	<u>65.5%</u>
Total Income	\$ 547,461	\$ 835,900	\$ (288,439)	65.5%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 25,123	\$ 76,600	\$ (51,477)	32.8%
50102 Wages: Cemetery Staff	\$ 112,278	\$ 292,500	\$ (180,222)	38.4%
50201 Payroll Taxes - FICA	\$ 9,913	\$ 24,000	\$ (14,087)	41.3%
50202 IMRF/Employer (2023 = 5.43%)	\$ 7,461	\$ 39,000	\$ (31,539)	19.1%
50203 IDES - Unemployment Insurance	\$ 2,040	\$ 15,000	\$ (12,960)	13.6%
50204 Employee Health Insurance	\$ 16,783	\$ 60,000	\$ (43,217)	28.0%
50205/50206 Other Payroll Expenses	\$ -	\$ 500	\$ (500)	0.0%
Total Compensation & Benefits	<u>\$ 173,599</u>	<u>\$ 507,600</u>	<u>\$ (334,001)</u>	<u>34.2%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 21,297	\$ 24,000	\$ (2,703)	88.7%
51500 Contractual Services	\$ 7,837	\$ 14,000	\$ (6,163)	56.0%
52000 Office Supplies	\$ 1,178	\$ 4,000	\$ (2,822)	29.4%
52500 Utilities	\$ 5,741	\$ 18,500	\$ (12,759)	31.0%
54000 Advertising	\$ 146	\$ 4,000	\$ (3,854)	3.7%
55400 Special Event Expenses	\$ 5,181	\$ 9,000	\$ (3,819)	57.6%
55450 Other Admin Expenses	\$ 3,628	\$ 5,000	\$ (1,372)	72.6%
Total Administrative Expenses	<u>\$ 45,008</u>	<u>\$ 100,400</u>	<u>\$ (55,392)</u>	<u>44.8%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 8,567	\$ 15,000	\$ (6,433)	57.1%
57800 Operating Equipment	\$ 4,892	\$ 8,000	\$ (3,108)	61.2%
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	<u>\$ 13,459</u>	<u>\$ 235,000</u>	<u>\$ (221,541)</u>	<u>5.7%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Aug-23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,241	\$ 15,000	\$ (11,759)	21.6%
56000 Tree Removal/Monument Repair	\$ 3,700	\$ 19,000	\$ (15,300)	19.5%
56500 Equipment Repairs	\$ 2,158	\$ 12,000	\$ (9,842)	18.0%
56600 Cemetery Supplies & Maintenance	\$ 2,355	\$ 15,000	\$ (12,645)	15.7%
56700 Rental Equipment & Leasing	\$ -	\$ 12,000	\$ (12,000)	0.0%
56800 Removal of Leaves/Branches	\$ 1,650	\$ 4,000	\$ (2,350)	41.3%
57000 Office Repairs & Maintenance	\$ -	\$ 2,000	\$ (2,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ 1,488	\$ 25,000	\$ (23,512)	6.0%
57603 Road, Fence, Lot, Drains	\$ 2,560	\$ 20,000	\$ (17,440)	12.8%
57700 Equipment Building	\$ -	\$ 1,500	\$ (1,500)	0.0%
58100 Grave Markers	\$ 4,539	\$ 15,000	\$ (10,461)	30.3%
59900 Other Cemetery Expenses	\$ 23	\$ 1,000	\$ (977)	2.3%
Total Cemetery Operations	\$ 21,714	\$ 141,500	\$ (119,786)	15.3%
Total Expense	\$ 253,780	\$ 984,500	\$ (730,720)	25.8%
Net Income	\$ 293,680	\$ (148,600)	\$ 442,280	

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)			
08/01/2023	Deposit	HBT - Heartland Bank & Trust	28.83
08/01/2023	Deposit	HBT - Heartland Bank & Trust	193.60
08/01/2023	42515	ColdSpring Memorial Group	-1,160.50
08/01/2023	42516	NICOR Gas	-105.13
08/01/2023	42517	Ameren Illinois	-412.47
08/01/2023	42518	COMCAST Business	-223.25
08/03/2023	Deposit	HBT - Heartland Bank & Trust	245.17
08/04/2023	Deposit	HBT - Heartland Bank & Trust	1,275.51
08/07/2023	Deposit	HBT - Heartland Bank & Trust	291.00
08/08/2023	Deposit	HBT - Heartland Bank & Trust	2,565.00
08/08/2023	42519	Evergreen FS Inc	-701.62
08/08/2023	42520	Dave Capodice Excavating Inc	-1,178.20
08/09/2023	Deposit	HBT - Heartland Bank & Trust	96.80
08/11/2023	Deposit	HBT - Heartland Bank & Trust	2,892.05
08/11/2023	Deposit	HBT - Heartland Bank & Trust	23.97
08/15/2023	Deposit	HBT - Heartland Bank & Trust	38.86
08/15/2023	20230815	Payroll Direct Deposit	-9,069.22
08/15/2023	10183972	EFTPS - IRS	-2,702.56
08/15/2023	0271276496	IL Dept of Revenue	-562.66
08/15/2023	42521	VISA BMCU...1484	-207.91
08/15/2023	42522	Pontiac Granite Co Inc	-2,000.00
08/15/2023	42523	Pummill, Allen & Barbara	-1,080.00
08/16/2023	Transfer	Rooney, Catherine	-1,300.00
08/16/2023	Transfer	Forrest, Carol & Harold	-1,200.00
08/16/2023	Transfer	Phipps, Ron & Paula	-2,600.00
08/16/2023	Transfer	Throgmorton, Vickie	-600.00
08/16/2023	Transfer	Starkey, Timothy & Deborah	-1,200.00
08/16/2023	Transfer	Holmes, Justin	-500.00
08/16/2023	Transfer	Liberta, Anthony, Susan & Valerie	200.00
08/16/2023	Transfer	Pummill, Allen & Barbara	1,200.00
08/17/2023	Deposit	HBT - Heartland Bank & Trust	876.50
08/18/2023	Deposit	HBT - Heartland Bank & Trust	3,611.71
08/18/2023	Deposit	HBT - Heartland Bank & Trust	9.50
08/21/2023	Deposit	HBT - Heartland Bank & Trust	23.97
08/22/2023	Deposit	HBT - Heartland Bank & Trust	48.10
08/22/2023	42524	City of Bloomington Water Dept	-613.78
08/22/2023	42525	Growing Grounds	-79.88
08/22/2023	42526	Fastenal Company	-1.92
08/25/2023	Deposit	HBT - Heartland Bank & Trust	43.12
08/25/2023	Deposit	HBT - Heartland Bank & Trust	1,715.00
08/29/2023	Deposit	HBT - Heartland Bank & Trust	9.41
08/29/2023	42527	City of Bloomington TWP - Reimburse	-7,757.83
08/29/2023	42528	NICOR Gas	-105.85
08/30/2023	Deposit	HBT - Heartland Bank & Trust	1,966.78
08/31/2023	Deposit	HBT - Heartland Bank & Trust	175.00
08/31/2023	20230831	Payroll Direct Deposit	-10,493.54
08/31/2023	11260117	EFTPS - IRS	-3,194.94
08/31/2023	0256415184	IL Dept of Revenue	-650.26
08/31/2023	Credit	Interest	1.72
		Total	<u><u>-32,169.92</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 **August 15, 2023 through September 11, 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 **11th day of September 2023.**

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

Notary Public

This **11th day of September 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: **September 11, 2023 Meeting**

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
56500	VISA/CIT Trucking/Others	Truck repair & equipment parts (estimated)	9/30/23	\$1,000.00
52500	COMCAST	Equipment Updates (estimated)	9/30/23	\$130.00
55400	Illinois Portable Toilets/VISA	Special Event:Cemetery Walk/Portable restrooms (estimated)	9/30/23	\$500.00
59900	Interstate ALL-Battery Center/VISA/Others	Battery: ADT Panel (estimated)	9/30/23	\$32.00
56600	Lowe's/Menards/Others/VISA	loppers, shears, stain supplies, drill bits (estimated)	9/30/23	\$450.00
56600	Lowe's/Others/VISA	push mower (estimated)	9/30/23	\$450.00
56500	Nord Outdoor Power Equipment/Others/VISA	Equipment repairs & maintenance (estimated)	9/30/23	\$600.00
55450	Ron Smith Printing Co/Others/VISA	plot book print outs (estimated)	9/30/23	\$100.00
56600	RP Lumber Company Inc/VISA/Others	keys (estimated)	9/30/23	\$20.00
55400	Schooners/VISA/Others	Cemetery Walk employee lunch (estimated)	9/30/23	\$150.00
TOTAL: Requests for Payments				\$3,432.00

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