CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, September 26, 2016
PLACE: Bloomington City Hall
TIME: 6:30 pm

AGENDA

I. Call to Order: Tari Renner, Trustee

II. Pledge of Allegiance to the Flag

III. Roll Call of Attendance: Cherry Lawson, Town Clerk

IV. "Consent Agenda"

(All items under the Consent Agenda are considered to be routine in nature and will be enacted in one motion. There will be no separate discussion of these items unless a Trustee or Township Supervisor so requests, in which event, the item will be removed from the Consent Agenda and considered separately and prior to Reports by Elected Officials.)

A. Approval of Minutes of the August 22, 2016 Board Meeting, as submitted by Cherry Lawson, Town Clerk. (Recommend that the Minutes of the August 22, 2016 Meeting be approved as presented.)

B. Approval of General Town Fund anticipated expenditures as presented and certified. (Recommend that the Anticipated Expenditures be approved.)

V Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of August 2016 accounts. (Recommend that the Audits be approved as presented.)

VI. Presentation of Audit Report for Fiscal year April 1, 2015 - March 31, 2016 by Richard W. Phillips, CPA. (Recommend Acceptance/Approval of the FY 2015 - 2016 Audit).

VII. Presentation of Annual Treasurer's Report April 1, 2015 – March 31, 2016. (Recommend acceptance of the FY 2015 – 2016 Annual Treasurer's Report).

VIII. Discussion Compensation for Township Elected Officials. Updated Salary & Salary Increase Comparative Data Report and Draft Ordinance for Compensation for Township Officials 2018 – 2021.

IX. Reports by Elected Officials

A. Comments: Deb Skillrud, Township Supervisor.

B. Comments: Steve Scudder, Township Assessor.

X. Public Comments

XI. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, AUGUST 22, 2016; 6:30 P.M.

The Board of Trustees for the Town of the City of Bloomington Township met in the Council Chambers of the City Hall Building at 6:30 p.m. on August 22, 2016. The meeting was called to order by Trustee Renner.

Trustee Renner directed the Township Clerk to call the roll and the following members of the Board answered present:

Trustees: Kevin Lower, David Sage, Mboka Mwilambwe, Amelia Buragas, Joni Painter, Karen Schmidt, Scott Black, Diana Hauman, Jim Fruin, and Tari Renner.

Staff present: Cherry L. Lawson, Township Clerk; Steve Scudder, Township Assessor and Deborah Skillrud, Township Supervisor.

Approval of Minutes of the July 25, 2016 Board Meeting, as submitted by Cherry Lawson, Township Clerk.

Motion by Trustee Schmidt, seconded by Trustee Black, that the Minutes of the July 25, 2016 Meeting be approved as presented.

Motion carried.

Approval of General Town Fund anticipated expenditures as presented and certified.

Motion by Trustee Schmidt, seconded by Trustee Black, that the Anticipated Expenditures be approved.

Trustee Renner directed the Clerk to call the roll which resulted in the following:

Ayes: Trustees: Lower, Sage, Mwilambwe, Buragas, Painter, Schmidt, Black, Hauman, Fruin, and Renner.

Nays: None.

Motion carried.

Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of July 2016 accounts.

Motion by Trustee Painter, seconded by Trustee Black, that the Audits be approved as presented.

Trustee Schmidt recused herself and left the dais. Time: 6:43 p.m.

Trustee Renner directed the Clerk to call the roll which resulted in the following:

Ayes: Trustees: Lower, Sage, Mwilambwe, Buragas, Painter, Black, Hauman, Fruin, and Renner.

Nays: None.

Motion carried.

Trustee Schmidt returned to the meeting. Time: 6:44 p.m.

Proclamation Designating September 21, 2016 as Illinois Township Day in the Town of the City of Bloomington.

Deborah Skillrud, Township Supervisor, addressed the Board. The Township will host a free lunch on Wednesday, September 21, 2016 from 11:00 a.m. to 2:00 p.m. at the Township Building as part of Illinois Township Day.

The American Veterans Traveling Tribute, (AVTT), Memorial Wall will arrive by police and motorcycle escort on Wednesday, August 24, 2016 at 3:30 p.m. at the Evergreen Memorial Cemetery.

Her report included General Assistance statistics for the month of July 2016. The numbers were stable. A quarterly report would be provided to the Board in October.

The Annual Audit Report for Fiscal Year 2016 will be presented by Rick Phillips at the Board's September 26, 2016 meeting.

A Township Salary & Salary Increase Comparative Data Report was presented. A draft Salary Ordinance would be included in the Board's September 26, 2016 meeting packet. The Board would vote to adopt a Salary Ordinance at its October 24, 2016 meeting.

Steve Scudder, Township Assessor, addressed the Board. There was a thirty (30) day window to file an appeal with the Board of Review if a property owner believed the property assessment is incorrect. McLean County's website lists guidelines for filing an appeal. An assessment represents one third of the market value of the property. Three (3) entities assess property values: 1.) township assessors, 2.) realtors, and 3.) appraisers. If there is a reasonable error, the property owner should file a complaint form. The Township Assessor's Office will review the assessment and make corrections if necessary. If a property owner believes the assessment is incorrect, an appeal for review can be filed. Historically, the number of appeals has decreased. There was an increase in 2015. Due to recently completed assessments, he expressed his concern that the numbers in 2016 would be higher.

Trustee Renner opened the meeting to receive Public Comment. No one came forward to address the Board.

Motion by Trustee Schmidt, seconded by Trustee Mwilambwe, to adjourn the meeting. Time: 6:54 p.m.

Motion carried (viva voce).

____
Cherry L. Lawson, Township Clerk

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--GENERAL TOWN ADMINISTRATION 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 2016**, 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 **26th day of September 2016.**

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

Notary Public

This **26th day of September 2016**.

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 GENERAL TOWN ADMINISTRATION FUND, and find the same in all respects true and correct and that there appears to be a balance of **$116,856.51** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$36,405.44** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$1,356,161.91** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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 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 Supervisor.

Town Clerk

This page was intentionally left blank.

Town of the City of Bloomington--General Town Administration Fund

Month of: AUGUST 2016

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (53) Checking Balance		$ 62,178	
Investments: Illinois Fund		$ 79,519	
Investments: Prairie State Bank & Trust (64)		$ 1,162,302	
Public Funds at Commencement			$ 1,303,999
Public Funds Received This Month			
Interest: Prairie State Bank (53)		$ 27	
Interest: Prairie State Bank (64)		$ 253	
Interest: Illinois Funds		$ 31	
Other Income - JMSHRC		$ 4,249	
Other Income - Retiree Insurance		$ 1,678	
Other Income - IGA Workfare		$ 900	
Other Income - Cemetery Benefits		$ 9,455	
Personal Property Replacement Tax		$ 26,430	
Tax Levy		$ 278,607	
Public Funds Received This Month			$ 321,629
Public Funds Available			$ 1,625,628
Public Funds Expended This Month			$ 116,204
TOTAL Public Funds at Month End			**$ 1,509,424**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (53) Checking Balance		$ 36,405	
Investments: Illinois Fund		$ 116,857	
Investments: Prairie State Bank & Trust (64)		$ 1,356,162	
TOTAL Public Funds at Month End			**$ 1,509,424**

Checking Account Activity			
Prairie State Bank & Trust (53) Balance at Commencement		$ 62,178	
Deposits			
Interest: Prairie State Bank & Trust (53)	$ 27		
Other Income - JMSHRC	$ 4,249		
Other Income - Retiree Insurance	$ 1,678		
Other Income - IGA Workfare	$ 900		
Other Income - Cemetery Benefits	$ 9,455		
Transfer from Prairie State Bank & Trust Reserve (64)	$ 85,000		
Total Deposits for Month		$ 101,309	
Total Funds Available			$ 163,487
Checks Written			
Assessor's Office Expenses	$ 4,201		
Compensation & Benefits	$ 107,529		
Services & Expenses	$ 665		
Supervisor's Office Expenses	$ 3,809		
PPRT Transfer to Cemetery Fund	$ 7,518		
PPRT Transfer to General Assistance Fund	$ 2,225		
Total Checks Written		$ 125,947	
Total Checks Written			$ 127,082
Prairie State Bank & Trust (53) Balance at Month End			**$ 36,405**

Prairie State Bank & Trust (53) Reconciliation at Month End		
Balance per Bank Statement	$ 77,098	
Plus Outstanding Deposits	$ 13,703	
Less Outstanding Checks	$ (54,396)	
Checkbook Balance per Reconciliation		**$ 36,405**

Town of the City of Bloomington--General Town Administration Fund

Statement of Receipts and Disbursements

		Aug-16
Revenue		
7000 Interest	$ 311	
7400 Other Income	$ 16,282	
7600 Personal Property Replacement Tax	$ 26,430	
7800 Tax Levy	$ 278,607	
Total Revenue		$ 321,629
Total Income		**$ 321,629**
Expense		
Assessor's Office		
9151 Auto Expense	$ 1,703	
9161 Telephone	$ 513	
9171 Utilities	$ 1,220	
9251 Education/Meetings/Conferences	$ 151	
9271 Appraisal Services	$ 383	
9291 Janitorial	$ 140	
9301 Computer Services	$ 92	
Total Assessor's Office		$ 4,201
Compensation (Salaries) & Benefits		
7011 Supervisor	$ 6,500	
7021 Assessor	$ 7,833	
7031 Town Clerk	$ 200	
7051 General Assistance Staff	$ 28,724	
7061 Deputy Assessors	$ 28,204	
7081 IMRF/Employer	$ 14,183	
7091 FICA (SS/MC)/Employer	$ 4,776	
7101 Group Medical/Employer	$ 17,108	
Total Compensation (Salaries) & Benefits		$ 107,529
Services & Expenses		
1038 Other Expenditures	$ 203	
1040 Building Maintenance	$ 173	
1042 Janitorial Services & Supplies	$ 289	
Total Services & Expenses		$ 665
Supervisor's Office		
8121 Janitorial	$ 175	
8131 Utilities	$ 1,830	
8141 Telephones	$ 643	
8151 Car Expense	$ 34	
8161 Education/Conference/Meetings	$ 105	
8181 Equipment Repair/Rental	$ 552	
8191 Office Supplies	$ 161	
8211 Publications	$ 25	
8221 Computer/Contract Services	$ 284	
Total Supervisor's Office		$ 3,809
Total Expense		**$ 116,204**
Net Income		**$ 205,425**

Town of the City of Bloomington--General Town Administration Fund

Year to Date Budget Comparison

	Aug-16	Budget	$ Over Budget	% of Budget
Income				
Revenue				
7000 Interest	$ 1,245	$ 400	$ 845	311.2%
7400 Other Income	$ 87,053	$ 182,800	$ (95,747)	47.6%
7450 Township Litigation Income	$ -	$ 50	$ (50)	0.0%
7600 Personal Property Replacement Tax	$ 81,780	$ 123,300	$ (41,520)	66.3%
7800 Tax Levy	$ 1,101,601	$ 1,595,000	$ (493,399)	69.1%
Total Revenue	$ 1,271,678	$ 1,901,550	$ (629,872)	66.9%
Total Income	$ 1,271,678	$ 1,901,550	$ (629,872)	66.9%
Expense				
Assessor's Office				
9141 Rent/Debt Service	$ 745	$ 21,544	$ (20,799)	3.5%
9151 Auto Expense	$ 2,373	$ 3,000	$ (627)	79.1%
9161 Telephone	$ 1,278	$ 2,500	$ (1,222)	51.1%
9171 Utilities	$ 2,352	$ 5,800	$ (3,448)	40.6%
9191 Postage	$ -	$ 500	$ (500)	0.0%
9201 Office Supplies	$ -	$ 1,200	$ (1,200)	0.0%
9211 Publications & Printing	$ -	$ 1,150	$ (1,150)	0.0%
9231 Equipment	$ -	$ 3,000	$ (3,000)	0.0%
9241 Equipment Repair/Rental	$ -	$ 1,000	$ (1,000)	0.0%
9251 Education/Meetings/Conferences	$ 1,997	$ 15,000	$ (13,003)	13.3%
9261 Replatting & Remapping	$ -	$ 9,000	$ (9,000)	0.0%
9271 Appraisal Services	$ 4,140	$ 35,000	$ (30,860)	11.8%
9291 Janitorial	$ 700	$ 2,000	$ (1,300)	35.0%
9301 Computer Services	$ 4,664	$ 10,000	$ (5,336)	46.6%
9311 Mapping/GIS Services	$ 16,978	$ 35,500	$ (18,522)	47.8%
9312 Membership Dues/Assessor's Staff	$ -	$ 1,500	$ (1,500)	0.0%
Total Assessor's Office	$ 35,227	$ 147,694	$ (112,467)	23.9%
Community Agency Funding				
1023 Community Medical	$ 20,000	$ 60,000	$ (40,000)	33.3%
1024 Transportation	$ -	$ 10,000	$ (10,000)	0.0%
1025 GA Client Service Funding	$ -	$ 30,000	$ (30,000)	0.0%
1026 Youth Services	$ -	$ 42,500	$ (42,500)	0.0%
1027 Senior Services	$ -	$ 37,500	$ (37,500)	0.0%
Total Community Agency Funding	$ 20,000	$ 180,000	$ (160,000)	11.1%
Compensation & Benefits				
7011 Supervisor	$ 32,333	$ 78,000	$ (45,667)	41.5%
7021 Assessor	$ 39,167	$ 95,000	$ (55,833)	41.2%
7031 Town Clerk	$ 1,000	$ 2,700	$ (1,700)	37.0%
7041 Town Trustees	$ 560	$ 2,800	$ (2,240)	20.0%
7051 General Assistance Staff	$ 142,774	$ 400,000	$ (257,226)	35.7%
7061 Deputy Assessors	$ 137,112	$ 376,000	$ (238,888)	36.5%
7081 IMRF/Employer	$ 72,552	$ 140,000	$ (67,448)	51.8%
7091 FICA (SS/MC)/Employer	$ 24,668	$ 73,000	$ (48,332)	33.8%
7101 Group Medical/Employer	$ 85,541	$ 210,000	$ (124,459)	40.7%
7111 State Unemployment/Employer	$ 167	$ 750	$ (583)	22.3%
Total Compensation & Benefits	$ 535,873	$ 1,378,250	$ (842,377)	38.9%

Town of the City of Bloomington--General Town Administration Fund

Year to Date Budget Comparison (cont.)

Services & Expenses	Aug-16	Budget	$ Over Budget	% of Budget
1028 Membership Dues	$ 1,387	$ 1,500	$ (113)	92.5%
1029 Auditing Expense	$ -	$ 6,900	$ (6,900)	0.0%
1030 Legal Expense	$ 408	$ 10,000	$ (9,593)	4.1%
1031 Court Costs	$ -	$ 250	$ (250)	0.0%
1033 Surety Bonds	$ -	$ 250	$ (250)	0.0%
1034 Insurance	$ 12,303	$ 13,500	$ (1,197)	91.1%
1035 Publishing	$ -	$ 1,000	$ (1,000)	0.0%
1038 Other Expenditures	$ 426	$ 3,400	$ (2,974)	12.5%
1039 Debt Service - Principal & Interest	$ 987	$ 7,000	$ (6,013)	14.1%
1040 Building Maintenance	$ 1,874	$ 33,000	$ (31,126)	5.7%
1042 Janitorial Services & Supplies	$ 1,269	$ 20,000	$ (18,731)	6.3%
1043 Building Security	$ -	$ 10,000	$ (10,000)	0.0%
1044 Building Repairs	$ -	$ 200,000	$ (200,000)	0.0%
1045 Special Projects	$ -	$ 50,000	$ (50,000)	0.0%
Total Services & Expenses	$ 18,654	$ 356,800	$ (338,146)	5.2%
Supervisor's Office				
8091 Postage	$ -	$ 2,500	$ (2,500)	0.0%
8101 Rent/Debt Service	$ 1,380	$ 40,000	$ (38,620)	3.5%
8121 Janitorial	$ 875	$ 3,500	$ (2,625)	25.0%
8131 Utilities	$ 3,528	$ 9,000	$ (5,472)	39.2%
8141 Telephones	$ 1,587	$ 4,500	$ (2,913)	35.3%
8151 Car Expense	$ 99	$ 5,000	$ (4,901)	2.0%
8161 Education/Conference/Meetings	$ 381	$ 6,000	$ (5,619)	6.3%
8171 Equipment	$ -	$ 7,500	$ (7,500)	0.0%
8181 Equipment Repair/Rental	$ 2,760	$ 9,000	$ (6,240)	30.7%
8191 Office Supplies	$ 409	$ 5,000	$ (4,591)	8.2%
8201 Printing	$ -	$ 1,000	$ (1,000)	0.0%
8211 Publications	$ 25	$ 500	$ (475)	5.0%
8221 Computer/Contract Services	$ 756	$ 16,900	$ (16,144)	4.5%
8241 Membership Dues	$ 30	$ 775	$ (745)	3.9%
Total Supervisor's Office	$ 11,830	$ 111,175	$ (99,345)	10.6%
Total Expense	$ 621,585	$ 2,173,919	$ (1,552,334)	28.6%
Net Income	$ 650,094	$ (272,369)	$ 922,463	

Town of the City of Bloomington--General Town Administration Fund

Checking Account Activity

Date	Number	Name		Amount
0502 · Prairie State Bank & Trust (53)				
08/04/2016	7389	Town of the City of Bloomington - CEM		-7,517.64
08/04/2016	7390	Town of the City of Bloomington - GA		-2,225.46
08/05/2016	Transfer	Prairie State Bank & Trust		85,000.00
08/05/2016	EFT	EFT-Valutec Card Solutions		-109.40
08/09/2016	7391	City of Bloomington Finance Dept		-50.76
08/09/2016	7392	Verizon Wireless		-91.68
08/09/2016	7393	NICOR Gas		-54.59
08/09/2016	7394	Xerox Corporation		-39.60
08/09/2016	7395	Bowman, Danny		-382.50
08/09/2016	7396	City of Bloomington Water Dept		-415.12
08/09/2016	7397	Ameren Illinois		-1,053.40
08/09/2016	7398	Frontier		-577.84
08/09/2016	7399	TOI Social Worker's Division		-175.00
08/09/2016	7400	Walden Automotive		-1,652.21
08/15/2016	20160815	EFT-Payroll		-23,379.10
08/15/2016	90689123	EFT-Federal Tax Deposit		-8,516.54
08/15/2016	0927716160	EFT-IL Tax Deposit		-1,105.88
08/15/2016	EFT	TASC (Total Administrative Services Corp)		-1,139.23
08/22/2016	1728	Normal Township		900.00
08/23/2016	7401	VISA (DLS)		-563.70
08/23/2016	7402	Township Perspective		-25.00
08/23/2016	7403	TOI; Township Officials of IL		-175.00
08/23/2016	7404	City of Bloomington Water Dept		-441.51
08/23/2016	7405	Jorczak, Tim		-151.16
08/23/2016	7406	Xerox Financial Services		-202.92
08/23/2016	7407	MarcFirst		-560.00
08/23/2016	7408	Town of the City of Bloomington - CEM		-875.16
08/23/2016	7409	Town of the City of Bloomington - GA		-259.07
08/23/2016	7410	Toyota Financial Services		-309.49
08/23/2016	7411	Huck's/WEX Bank		-12.95
08/29/2016	1221	TOI Social Worker's Division		105.00
08/30/2016	7412	NCPERS Group Life Ins		-128.00
08/30/2016	7413	City of Bloomington Health Insurance		-20,644.05
08/30/2016	7414	Frontier		-577.84
08/30/2016	7415	Quill Corporation		-65.41
08/30/2016	7416	Ameren Illinois		-1,085.26
08/30/2016	7417	TOI Social Worker's Division		-35.00
08/30/2016	40713	Town of the City of Bloomington - CEM		9,454.63
08/30/2016	2567	John M Scott Health Resources Center		4,248.75
08/31/2016	09989991066	IMRF - Illinois Municipal Retirement Fund		1,678.14
08/31/2016	20160831	EFT-Payroll		-22,494.45
08/31/2016	05652036	EFT-Federal Tax Deposit		-8,271.42
08/31/2016	2001457984	EFT-IL Tax Deposit		-1,067.50
08/30/2016	EFT	TASC (Total Administrative Services Corp)		-1,223.23
08/31/2016	62311	EFT-IMRF		-19,532.49
08/31/2016	Credit	Interest		27.22
			Total	-25,772.82

This page was intentionally left blank.

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--GENERAL ASSISTANCE WELFARE 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 2016**, 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 **26th day of September 2016.**

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

Notary Public

This **26th day of September 2016.**

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 GENERAL ASSISTANCE WELFARE FUND, and find the same in all respects true and correct and that there appears to be a balance of **$32,770.77** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$846,015.06** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE WELFARE FUND of said TOWN.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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 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 Supervisor.

Town Clerk

This page was intentionally left blank.

Town of the City of Bloomington--General Assistance Welfare Fund

Month of: AUGUST 2016

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 19,929	
Investments: Prairie State Bank & Trust (19)		$ 869,636	
Public Funds at Commencement			$ 889,564
Public Funds Received This Month			
Interest: Prairie State Bank (00)		$ 11	
Interest: Prairie State Bank (19)		$ 189	
Interest: Back Tax Levy			
Other Income			
Personal Property Replacement Tax		$ 2,485	
Refunds & Recoveries		$ 2,055	
Tax Levy		$ 26,191	
Public Funds Received This Month			$ 30,929
Public Funds Available			$ 920,494
Public Funds Expended This Month			$ 41,708
TOTAL Public Funds at Month End			**$ 878,786**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 32,771	
Investments: Prairie State Bank & Trust (19)		$ 846,015	
TOTAL Public Funds at Month End			**$ 878,786**

Checking Account Activity			
Checkbook Balance at Commencement		$ 19,929	
Deposits:			
Interest: Prairie State Bank & Trust (00)	$ 11		
Personal Property Replacement Tax	$ 2,485		
Refunds & Recoveries	$ 2,055		
Transfer from Prairie State Bank & Trust Reserve (19)	$ 50,000		
Total Deposits for Month		$ 54,550	
Total Funds Available			$ 74,478
Checks Written: General Assistance			$ 41,708
Checkbook Balance at Month End			**$ 32,771**
Prairie State Bank & Trust (00) Reconciliation at Month End			
Balance per Bank Statement		$ 44,056	
Less Outstanding Checks		$ (11,286)	
Checkbook Balance per Reconciliation			**$ 32,771**

Town of the City of Bloomington--General Assistance Welfare Fund

Statement of Receipts and Disbursements

Income				**Aug-16**
Revenue				
7000 Interest	$	199		
7600 Personal Property Replacement Tax	$	2,485		
7700 Refunds & Recoveries	$	2,055		
7800 Tax Levy	$	26,191		
Total Revenue			$	30,929
Total Income			**$**	**30,929**
Expense				
CW				
6011 Groceries/Personal Essentials	$	7,334		
6021 Rent	$	23,169		
6051 Utilities	$	3,642		
6071 Emergency Assistance	$	6,148		
6101 Transportation	$	396		
6121 Allowances	$	1,018		
Total CW			$	41,708
Total Expense			**$**	**41,708**
Net Income			**$**	**(10,778)**

Town of the City of Bloomington--General Assistance Welfare Fund

Year to Date Budget Comparison

Income		Aug-16		Budget		$ Over Budget	% of Budget
Revenue							
7000 Interest	$	971	$	500	$	471	194.1%
7400 Other Income	$	-	$	150	$	(150)	0.0%
7600 Personal Property Replacement Tax	$	8,726	$	11,700	$	(2,974)	74.6%
7700 Refunds & Recoveries	$	28,819	$	15,000	$	13,819	192.1%
7800 Tax Levy	$	103,557	$	150,000	$	(46,443)	69.0%
Total Revenue	$	142,073	$	177,350	$	(35,277)	80.1%
Total Income	$	142,073	$	177,350	$	(35,277)	80.1%
Expense							
CW							
6011 Groceries/Personal Essentials	$	44,777	$	150,000	$	(105,223)	29.9%
6021 Rent	$	96,136	$	300,000	$	(203,864)	32.0%
6051 Utilities	$	10,138	$	40,000	$	(29,862)	25.3%
6061 Medical	$	-	$	50,000	$	(50,000)	0.0%
6071 Emergency Assistance	$	19,247	$	75,000	$	(55,753)	25.7%
6081 Hospital	$	-	$	25,000	$	(25,000)	0.0%
6091 Burial	$	-	$	3,000	$	(3,000)	0.0%
6101 Transportation	$	34,595	$	45,000	$	(10,405)	76.9%
6121 Allowances	$	5,847	$	25,000	$	(19,153)	23.4%
Total CW	$	210,740	$	713,000	$	(502,260)	29.6%
Total Expense	$	210,740	$	713,000	$	(502,260)	29.6%
Net Income	$	(68,668)	$	(535,650)	$	466,982	

Town of the City of Bloomington--General Assistance Welfare Fund

Checking Account Activity

Date	Number	Name	Amount
0501 · Prairie State Bank & Trust (00)			
08/02/2016	31516	Ameren Illinois	-2,345.49
08/02/2016	31517	City of Bloomington Water Department	-265.00
08/02/2016	31518	Brobston, Jesse D dba BN the City LLC	-31.00
08/02/2016	31519	Butzirus, Brad L dba Butzirus Rental Prop	-236.00
08/02/2016	31520	Cardinal Ridge (was Southgate)	-465.00
08/02/2016	31521	Clothier Land Trust H-187 %Willow Creek	-895.95
08/02/2016	31522	Coker, Joan & Ronald I	-200.00
08/02/2016	31523	Dotson, Bernard & Rearn M	-200.00
08/02/2016	31524	Duran Ownership Group LLC %Eduard F Duran	-475.00
08/02/2016	31525	Gruber, Ronald C dba Gruber Rentals	-200.00
08/02/2016	31526	Hillcrest Mobile Manor LLC	-265.00
08/02/2016	31527	Khant, Ranjanbala & Ramniklal %AB Rentals	-194.00
08/02/2016	31528	Lilienthal, Viola D	-265.00
08/02/2016	31529	Listwan, Steven L & Jessica dba Even Prop	-190.00
08/02/2016	31530	Miller Trust, Annetta O dba Miller Prop	-265.00
08/02/2016	31531	Pedcor Investments-2002 dba Danbury Ct	-203.00
08/02/2016	31532	Pelhank, Wayne A dba Heartland Apt Mgmt	-107.02
08/02/2016	31533	Phoenix Towers Preservation LP	-26.00
08/02/2016	31534	RV Horizons Inc dba Bloomington GW MHPLLC	-241.00
08/02/2016	31535	Swallow, Robert R dba RS Apartments	-265.00
08/02/2016	31536	Thomas-Jones, Laura Ann	-74.59
08/02/2016	31537	Valentine, Nancy L & Roy	-230.00
08/02/2016	31538	Walters, Lue A dba Law 'N' Jaw Apts	-212.50
08/02/2016	31539	Finley, Gregory R %Class Act Realty	-265.00
08/02/2016	31540	Lane, Carroll E & Carol %Redbird Apts	-171.00
08/02/2016	31541	SRIM LLC %Redbird Property Mgmt Inc	-265.00
08/04/2016	7390	EFT-Personal Property Replacement Tax	2,225.46
08/05/2016	EFT	EFT-Kroger via Valutec	-7,333.64
08/08/2016	Transfer	Prairie State Bank & Trust	50,000.00
08/09/2016	31511VOID	Phoenix Mgmt & Investment Group LLC	159.00
08/09/2016	31542	Phoenix Towers Preservation LP	-159.00
08/09/2016	31543	BHA; Blmgtn Housing Authority (laundry)	-125.00
08/09/2016	31544	BHA; Blmgtn Housing Authority (rent)	-740.00
08/09/2016	31545	Labyrinth Outreach Services to Women	-200.00
08/09/2016	31546	Salvation Army	-200.00
08/09/2016	31547	Home Sweet Home Ministries, Inc	-200.00
08/09/2016	31548	Mayor's Manor LTD Partnership (rent)	-80.00
08/09/2016	31549	Ameren Illinois	-330.02
08/09/2016	31550	City of Bloomington Water Department	-231.03
08/09/2016	31551	Beverly, Johnny L	-200.00
08/09/2016	31552	Clothier Land Trust H-187 %Willow Creek	-680.43
08/09/2016	31553	Franzen, Harold M Estate dba FranzenRntls	-200.00
08/09/2016	31554	GMTK Management	-265.00
08/09/2016	31555	Hafner, Fred & Paula dba Hafner Rev Trust	-83.00
08/09/2016	31556	Lane, Carroll E & Carol %Redbird Apts	-218.97
08/09/2016	31557	Moore, J A dba Maple Grove Estates	-660.85
08/09/2016	31558	RV Horizons Inc dba Bloomington GW MHPLLC	-151.00
08/09/2016	31559	Tornquist, John E dba Elmwood Apartments	-359.00
08/09/2016	31560	Ye, Wei	-483.00
08/09/2016	31561	Illini Home Buyers of Bloomington LLC	-265.00
08/09/2016	31562	Modine Inc	-265.00
08/09/2016	31563	Jackson, Kim dba StoneMillProp %RST***	-265.00
08/09/2016	31564	NICOR Gas	-25.00
08/09/2016	31565	Allied Properties LLC	-265.00
08/09/2016	31566	Moore Enterprises, Alexander Estates	-265.00
08/09/2016	31567	Spelde, Kenneth & Barbara	-250.00
08/09/2016	31568	Walski, Daniel James	-250.00
08/16/2016	AB5308048	Treasurer, State of IL, SSI Reimbursement	2,054.72

Town of the City of Bloomington--General Assistance Welfare Fund

Checking Account Activity (continued)

Date	Number	Name	Amount
08/16/2016	31569	Ameren Illinois	-1,422.52
08/16/2016	31570	Clothier Land Trust H-187 %Willow Creek	-360.00
08/16/2016	31571	Kauffman, John J dba Kauffman Real Estate	-222.50
08/16/2016	31572	Moore Living Trust dba Hilltop MHP	-180.00
08/16/2016	31573	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-295.00
08/16/2016	31574	Denbesten, Ray C & Irene	-265.00
08/16/2016	31575	TVAII LP dba Turnberry Village II Inc	-58.00
08/16/2016	31576	Bailey, Laura R	-200.00
08/16/2016	31577	M&M Real Estate Partnership LLC %ClassAct	-86.88
08/16/2016	31578	Midwest Properties	-250.00
08/16/2016	31579	Pelhank, Wayne A dba Heartland Apt Mgmt	-250.00
08/16/2016	31580	Phoenix Towers Preservation LP	-44.00
08/16/2016	31581	Infinitas, LLC	-265.00
08/16/2016	31582	Miller Trust, Annetta O dba Miller Prop	-150.00
08/16/2016	31583	Finley, Gregory R %Class Act Realty	-265.00
08/16/2016	31584	Moore, J A dba Maple Grove Estates	-200.00
08/16/2016	31585	Secretary of State of Illinois	-50.00
08/16/2016	31586VOID	Void	0.00
08/23/2016	31587	Ameren Illinois	-794.51
08/23/2016	31588	Agnew, Gene R & Joanne	-265.00
08/23/2016	31589	Armstrong Inc., John D %Valerie L Dumser	-265.00
08/23/2016	31590	Duran Ownership Group LLC %Eduard F Duran	-265.00
08/23/2016	31591	Elterich, John P & Karen Schmidt	-265.00
08/23/2016	31592	Tornquist Rev Living Trust	-265.00
08/23/2016	31593	City of Bloomington Water Department	-220.01
08/23/2016	31594	Apartment Investors XXII %RCS	-639.00
08/23/2016	31595	Busey Bank (loan specific)	-265.00
08/23/2016	31596	Coker, Joan & Ronald I	-200.00
08/23/2016	31597	Crown Holdings Group LLC % Philip Adeleye	-483.00
08/23/2016	31598	Lilienthal, Viola D	-265.00
08/23/2016	31599	Listwan, Steven L & Jessica dba Even Prop	-190.00
08/23/2016	31600	Smith, Tracy A	-200.00
08/23/2016	31601	Secretary of State of Illinois	-30.00
08/23/2016	31602	NICOR Gas	-76.95
08/23/2016	31603	Cardinal Ridge (was Southgate)	-425.00
08/23/2016	31604	Hillcrest Mobile Manor LLC	-265.00
08/23/2016	31605VOID	Khant, Ranjanbala & Ramniklal %Val Dumser	0.00
08/23/2016	31606	Reiners, Douglas L	-265.00
08/23/2016	31607	Apartment Investors XVIII c/o RCS	-483.00
08/23/2016	31608	Huck's/WEX Bank	-396.28
08/23/2016	31609	Khant, Ranjanbala & Ramniklal %AB Rentals	-220.00
08/26/2016	Deposit	EFT-Personal Property Replacement Tax	259.07
08/30/2016	31610	BHA; Blmgtn Housing Authority (laundry)	-213.00
08/30/2016	31611	BHA; Blmgtn Housing Authority (rent)	-1,107.00
08/30/2016	31612	Hairmasters Institute of Cosmetology Inc	-15.00
08/30/2016	31613	Salvation Army	-200.00
08/30/2016	31614	Mission Mart	-290.29
08/30/2016	31615	Home Sweet Home Ministries, Inc	-600.00
08/30/2016	31616	Mayor's Manor LTD Partnership (rent)	-320.00
08/30/2016	31617	Phoenix Towers Preservation LP	-21.00
08/30/2016	31618	PNC Mortgage	-265.00
08/30/2016	31619	Shepard, Cynthia M dba ShakmanEnt %CORE3	-150.00
08/30/2016	31620	Walters, Lue A dba Law 'N' Jaw Apts	-265.00
08/30/2016	31621	Ameren Illinois	-739.35
08/30/2016	31622	NICOR Gas	-51.36
08/30/2016	31623	Brobston, Jesse D dba BN the City LLC	-31.00
08/30/2016	31624	Duran Ownership Group LLC %Eduard F Duran	-182.46
08/30/2016	31625	Gruber, Ronald C dba Gruber Rentals	-200.00
08/30/2016	31626	Midwest Properties	-265.00

City of Bloomington Township--General Assistance Welfare Fund

Checking Account Activity (continued)

Date	Num	Name	Amount
08/30/2016	31627	Miller Trust, Annetta O dba Miller Prop	-265.00
08/30/2016	31628	Pedcor Investments-2002 dba Danbury Ct	-203.00
08/30/2016	31629	BLOOMNORM LLC	-483.00
08/30/2016	31630	Clothier Land Trust H-187 %Willow Creek	-302.10
08/30/2016	31631	Poynor, Michael & Kristin	-200.00
08/30/2016	31632	Swallow, Robert R dba RS Apartments	-265.00
08/30/2016	31633	TVEO Corporation	-265.00
08/30/2016	31634	Pettie, Benjamin	-359.00
08/31/2016	Credit	Interest	10.51
			12,842.06

This page was intentionally left blank.

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--EVERGREEN MEMORIAL 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 2016**, 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 September 2016**.

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

Notary Public

This **12th day of September 2016**.

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 **$250.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **$84,355.23** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **$268,304.05** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **$101,507.32** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$200,245.08** in STATE FARM BANK 0441, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:
Eugene C Lorch

Cemetery Board Vice President:
Gregory E Fraley

Secretary/Treasurer for Cemetery Board:
Joe Gibson

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

This **26th day of September 2016**.

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 EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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 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 Supervisor.

Town Clerk

This page was intentionally left blank.

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Month of: AUGUST 2016

Funds at Commencement					
Cash: Petty Cash			$ 500		
Cash: Heartland Bank 7774 (Checking)			$ 112,409		
Cash: Heartland Bank 7782 (Reserve)			$ 179,809		
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)			$ 200,000		
Trust Account: Heartland Bank 7114 (O/C Trust)			$ 101,496		
Trust Account: Heartland Bank 3189 (Irrevocable Trust)			$ 176,364		
	Funds at Commencement			$ 770,578	
Funds Received This Month					
Real Estate Tax Levy			$ 88,472		
Personal Property Replacement Tax			$ 8,393		
Opening/Closing Fees			$ 2,950		
Sale of Lots			$ 3,263		
Sale of Crypts			$ 175		
Sale of Niches			$ 109		
Interest: Reserve/Checking			$ 267		
Income from Trusts			$ 12		
Other Income			$ 4,392		
Inspection Fees			$ 150		
	Funds Received This Month			$ 108,183	
	Funds Available			$ 878,761	
Funds Expended This Month				$ 47,735	
	TOTAL Funds at Month End			**$ 831,026**	
Funds at Month End					
Cash: Petty Cash			$ 250		
Cash: Heartland Bank 7774 (Checking)			$ 84,355		
Cash: Heartland Bank 7782 (Reserve)			$ 268,304		
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)			$ 200,245		
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)			$ 101,507		
Trust Account: Heartland Bank 3189 (Irrevocable Trust)			$ 176,364		
	TOTAL Funds at Month End			**$ 831,026**	

Checking Account Activity					
Checkbook Balance at Commencement				$ 112,409	
	Personal Property Replacement Tax	$ 8,393			
Deposits	Opening/Closing Fees	$ 2,950			
	Sale of Lots	$ 3,263			
	Sale of Crypts	$ 175			
	Sale of Niches	$ 109			
	Other Income	$ 4,392			
	Inspection Fee	$ 150			
	Total Deposits for Month		$ 19,432		
	Total Funds Available			$ 131,841	
Checks Written					
	Compensation & Benefits	$ 35,055			
	Administrative Expenses	$ 4,650			
	Cemetery Improvements, Maintenance & Repair	$ 6,440			
	Cemetery Operations	$ 1,591			
	Total Checks Written		$ 47,735		
	Change in Petty Cash for Special Event		$ (250)		
	Total Checks Written			$ 47,485	
	Checkbook Balance at Month End			**$ 84,355**	

Bank Reconciliation at Month End				
Balance per Bank Statement		$ 98,762		
Plus Outstanding Deposits		$ 3		
Less Outstanding Checks		$ (14,410)		
	Checkbook Balance per Reconciliation		**$ 84,355**	

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Statement of Receipts and Disbursements

Income			**Aug-16**	
Revenue				
40100 Real Estate Tax Levy	$	88,472		
41000 Personal Property Replacement Tax	$	8,393		
42000 Opening/Closing Fee	$	2,950		
42500 Sale of Lots	$	3,263		
43000 Sale of Crypts	$	175		
43100 Sale of Niches	$	109		
43500 Interest: Savings/Checking	$	267		
49000 Income from Trusts	$	12		
49020 Other Income	$	4,392		
49021 Inspection Fees	$	150		
Total Revenue			$	108,183
Total Income			**$**	**108,183**
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$	6,520		
50102 Wages: Cemetery Staff	$	19,664		
50201 Payroll Taxes: FICA	$	1,895		
50202 IMRF	$	3,515		
50204 Health Insurance	$	3,424		
50205 Direct Deposit Transmittal Fees	$	37		
Total Compensation & Benefits			$	35,055
Administrative Expenses				
51500 Contractual Services	$	(3)		
52000 Office Supplies	$	96		
52500 Utilities	$	2,488		
54000 Advertising	$	124		
55400 Special Event Expenses	$	1,475		
55450 Other Admin Expenses	$	471		
Total Administrative Expenses			$	4,650
Cemetery Improvements, Maintenance & Repair				
57601 Flags & Flag Poles	$	104		
57602 Grounds Maintenance/Repair	$	126		
57800 Operating Equipment	$	730		
58000 Mausoleum (including debt service)	$	5,066		
58100 Grave Markers	$	414		
Total Cemetery Improvements, Maintenance & Repair			$	6,440
Cemetery Operations				
55500 Fuel, Oil and Equipment	$	1,060		
56500 Equipment Repairs	$	374		
56600 Cemetery Supplies & Maintenance	$	157		
Total Cemetery Operations			$	1,591
Total Expense			**$**	**47,735**
Net Income			**$**	**60,448**

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Year to Date Budget Comparison

Income	Aug-16	Budget	$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	$ 349,816	$ 506,600	$ (156,784)	69.1%
41000 Personal Property Replacement Tax	$ 26,271	$ 45,000	$ (18,729)	58.4%
42000 Opening/Closing Fee	$ 22,652	$ 50,000	$ (27,348)	45.3%
42100 Marker Commission	$ 2,416	$ 7,000	$ (4,584)	34.5%
42500 Sale of Lots	$ 18,645	$ 65,000	$ (46,355)	28.7%
43000 Sale of Crypts	$ 4,685	$ 8,000	$ (3,315)	58.6%
43100 Sale of Niches	$ 3,608	$ 15,000	$ (11,392)	24.1%
44700 Sale of Burial Supplies	$ 2,000	$ 2,000	$ -	100.0%
44800 Chapel Fee	$ 300	$ 1,000	$ (700)	30.0%
42400 Sales - Other	$ -	$ 2,500	$ (2,500)	0.0%
43500 Interest: Savings/Checking	$ 393	$ 6,000	$ (5,607)	6.5%
49000 Income from Trusts	$ 1,228	$ 3,000	$ (1,773)	40.9%
49020 Other Income	$ 31,936	$ 48,690	$ (16,754)	65.6%
49021 Inspection Fees	$ 1,725	$ 3,000	$ (1,275)	57.5%
Total Revenue	$ 465,674	$ 762,790	$ (297,116)	61.0%
Total Income	$ 465,674	$ 762,790	$ (297,116)	61.0%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$ 29,691	$ 81,000	$ (51,309)	36.7%
50102 Wages: Cemetery Staff	$ 102,204	$ 233,000	$ (130,796)	43.9%
50103 Trustee Compensation	$ 1,500	$ 3,000	$ (1,500)	50.0%
50201 Payroll Taxes: FICA	$ 9,663	$ 24,000	$ (14,337)	40.3%
50202 IMRF	$ 18,159	$ 45,000	$ (26,841)	40.4%
50203 Unemployment Insurance	$ 3,526	$ 18,000	$ (14,474)	19.6%
50204 Health Insurance	$ 17,122	$ 50,000	$ (32,879)	34.2%
50205 Direct Deposit Transmittal Fees	$ 184	$ 450	$ (266)	40.8%
50206 TASC Annual Fees	$ -	$ 400	$ (400)	0.0%
Total Compensation & Benefits	$ 182,048	$ 454,850	$ (272,802)	40.0%
Administrative Expenses				
51100 Casualty Insurance	$ 20,033	$ 21,000	$ (967)	95.4%
51500 Contractual Services	$ 537	$ 5,100	$ (4,563)	10.5%
52000 Office Supplies	$ 1,210	$ 3,000	$ (1,790)	40.3%
52500 Utilities	$ 6,983	$ 14,500	$ (7,517)	48.2%
54000 Advertising	$ 1,250	$ 13,570	$ (12,320)	9.2%
54500 Dues/Seminars	$ -	$ 600	$ (600)	0.0%
55500 Legal Expense	$ -	$ 1,000	$ (1,000)	0.0%
55100 Audit Expense	$ -	$ 6,800	$ (6,800)	0.0%
55200 COBT (financial)	$ -	$ 12,200	$ (12,200)	0.0%
55400 Special Event Expenses	$ 24,836	$ 49,450	$ (24,614)	50.2%
55450 Other Admin Expenses	$ 2,584	$ 3,700	$ (1,116)	69.8%
Total Administrative Expenses	$ 57,432	$ 130,920	$ (73,488)	43.9%
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	$ -	$ 500	$ (500)	0.0%
57601 Flags & Flag Poles	$ 5,859	$ 6,000	$ (141)	97.7%
57602 Grounds Maintenance/Repairs	$ 7,106	$ 13,700	$ (6,594)	51.9%
57603 Road, Fence, Lot, Drains	$ 105	$ 7,000	$ (6,895)	1.5%
57700 Equipment Building	$ 1,866	$ 9,000	$ (7,134)	20.7%
57800 Operating Equipment	$ 13,182	$ 17,321	$ (4,139)	76.1%
57900 Office Equipment	$ -	$ 508	$ (508)	0.0%
58000 Mausoleum (including debt service)	$ 25,330	$ 60,792	$ (35,462)	41.7%
58100 Grave Markers	$ 5,029	$ 5,500	$ (471)	91.4%
58400 Scattering Grounds	$ -	$ 2,500	$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	$ 58,477	$ 122,821	$ (64,344)	47.6%

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Year to Date Budget Comparison (cont.)

	Aug-16	Budget	$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	$ 3,650	$ 13,000	$ (9,350)	28.1%
56000 Tree Removal/Monument Repair	$ 1,200	$ 19,999	$ (18,799)	6.0%
56500 Equipment Repairs	$ 1,291	$ 6,000	$ (4,709)	21.5%
56600 Cemetery Supplies & Maintenance	$ 623	$ 2,500	$ (1,877)	24.9%
56700 Rental Equipment & Short-term Leases	$ -	$ 500	$ (500)	0.0%
56800 IGA w/COB for leaves & branches disposal	$ 2,200	$ 2,200	$ -	100.0%
59900 Other Cemetery Expenses	$ -	$ 10,000	$ (10,000)	0.0%
Total Cemetery Operations	$ 8,963	$ 54,199	$ (45,236)	16.5%
Total Expense	$ 306,920	$ 762,790	$ (455,870)	40.2%
Net Income	$ 158,754	$ -	$ 158,754	

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Checking Account Activity

Date	Number	Name		Amount
10500 Heartland 7774				
08/01/2016	Deposit	HBT - Heartland Bank & Trust		210.00
08/01/2016	EFT	Woodforest National Bank		-190.23
08/03/2016	Deposit	HBT - Heartland Bank & Trust		3.00
08/03/2016	Deposit	HBT - Heartland Bank & Trust		2,934.30
08/03/2016	Deposit	HBT - Heartland Bank & Trust		25.00
08/09/2016	40689	Ameren Illinois		-404.21
08/09/2016	40690	AT&T Mobility		-169.66
08/09/2016	40691	City of Bloomington Water Dept		-361.24
08/09/2016	40692	Frontier Communications		-226.11
08/09/2016	40693	Supermedia/DexMedia (FrontierDirectories)		-123.90
08/09/2016	40694	BL Pest Control		-35.00
08/09/2016	40695	Cold Spring Memorial Group		-414.00
08/09/2016	40696	Dave Capodice Excavating Inc		-125.99
08/09/2016	40697	Evergreen FS Inc		-1,059.62
08/09/2016	40698	Let's Party Rental Center		-85.00
08/09/2016	40699	Midwest Equipment		-374.07
08/09/2016	40700	RP Lumber Company Inc		-62.95
08/09/2016	40701	Visa Elan...6929		-1,950.44
08/11/2016	Deposit	HBT - Heartland Bank & Trust		900.00
08/12/2016	Deposit	HBT - Heartland Bank & Trust		9,480.90
08/15/2016	Deposit	HBT - Heartland Bank & Trust		10.00
08/15/2016	20160815	Payroll Direct Deposit		-8,925.87
08/15/2016	31673362	EFTPS - IRS		-2,556.30
08/16/2016	Deposit	HBT - Heartland Bank & Trust		100.00
08/16/2016	62744538	EFTPS - IRS		-169.36
08/16/2016	40702	IL State Disbursement Unit		-93.00
08/16/2016	40703	John Deere Financial		-460.01
08/16/2016	40704	Heartland Bank & Trust - mausoleum		-5,066.00
08/16/2016	40705	Gabrielle Y Nichols -		-100.00
08/16/2016	40706	Let's Party Rental Center		-96.00
08/16/2016	40707	State of IL, Dept of Fin & Prof Reg		-150.00
08/22/2016	Deposit	HBT - Heartland Bank & Trust		1,500.00
08/23/2016	Deposit	HBT - Heartland Bank & Trust		658.60
08/23/2016	40708	NICOR Gas		-148.00
08/23/2016	40709	City of Bloomington Water Dept		-347.10
08/29/2016	Deposit	HBT - Heartland Bank & Trust		2,884.79
08/30/2016	Deposit	HBT - Heartland Bank & Trust		50.00
08/30/2016	40710	AT&T Mobility		-169.66
08/30/2016	40711	Frontier Communications		-225.82
08/30/2016	40712	Ameren Illinois		-435.75
08/31/2016	Deposit	HBT - Heartland Bank & Trust		1,000.00
08/31/2016	Deposit	HBT - Heartland Bank & Trust		25.00
08/31/2016	20160831	Payroll Direct Deposit		-9,831.32
08/31/2016	32736691	EFTPS - IRS		-3,097.92
08/31/2016	2050460480	IL Dept of Revenue		-833.19
08/31/2016	40713	City of Bloomington TWP - Reimburse		-9,454.63
08/31/2016	40714	IL State Disbursement Unit		-93.00
			Total	-28,053.76

This page was intentionally left blank.

CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from **August 23, 2016, to September 26, 2016.**

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 Board of Trustees.

Subscribed and sworn to before me this **26th day of September 2016**.

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

Notary Public

This **26th day of September 2016**.

WE, the undersigned 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 Supervisor indicating that these amounts should be paid and that the BOARD OF TRUSTEES of the Town of the City of Bloomington, at a regularly constituted meeting of the BOARD OF TRUSTEES and by Motion agreed to by majority of the members of the TOWNSHIP BOARD, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

WARD 1: Kevin Lower

WARD 2: David M Sage

WARD 3: Mboka Mwilambwe

WARD 4: Amelia S Buragas

WARD 5: Joni Painter

WARD 6: Karen A Schmidt

WARD 7: Scott Black

WARD 8: Diana Hauman

WARD 9: James A Fruin

Trustee Tari Renner

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 certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have passed this Motion at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Supervisor for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Town Clerk

This page was intentionally left blank.

GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **September 26, 2016** Meeting

Compensation (Salaries)			Due		Amount
7011	Supervisor	D Skillrud	09/30/16	$	3,250.00
7011	Supervisor	D Skillrud	10/15/16	$	3,250.00
7021	Assessor	S Scudder	09/30/16	$	3,916.67
7021	Assessor	S Scudder	10/15/16	$	3,916.67
7041	Town Trustee **08/22/2016**	Ward 1: K Lower	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 2: D Sage	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 3: M Mwilambwe	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 4: A Buragas	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 5: J Painter	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 6: K Schmidt	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 7: S Black	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 8: D Hauman	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Ward 9: J Fruin	09/30/16	$	20.00
7041	Town Trustee **08/22/2016**	Mayor: T Renner	09/30/16	$	20.00
		Compensation (Salaries) TOTAL		**$**	**14,533.34**
Assessor's Claims					
9151	Auto Expense	COB/Others	09/30/16	$	100.00
9161	Telephone	Frontier/Verizon North (Estimated)	09/30/16	$	315.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	09/30/16	$	150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	09/30/16	$	400.00
9171	Utilities	NICOR Gas (Estimated)	09/30/16	$	250.00
9241	Equipment Repair/Rental	BMCU Visa/Bamjac/Others	09/30/16	$	300.00
9271	Appraisal Services	Danny Bowman (Estimated)	09/30/16	$	1,500.00
9291	Janitorial	MarcFirst	09/30/16	$	150.00
9301	Computer Services	BMCU Visa/Adobe/Others	09/30/16	$	1,000.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	09/30/16	$	100.00
		Assessor's Claims TOTAL		**$**	**4,265.00**
Community Agency Funding					
1026	Youth Services	Bloomington Day Care Center Inc	09/30/16	$	32,500.00
1027	Senior Services	Normal Township ARC (Senior Center)	09/30/16	$	40,000.00
		Community Agency Funding TOTAL		**$**	**72,500.00**
Services & Expenses					
1029	Auditing Expense	Phillips & Associates, CPAs, PC (Estimated)	09/30/16	$	6,900.00
1035	Publishing	Pantagraph (Estimated)	09/30/16	$	132.40
1038	Other Expense	VISA/Others: Townships of IL Day on 09/21/2016	09/30/16	$	500.00
1040	Building Maintenance	Chief City Mechanical, Inc.	09/30/16	$	150.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	09/30/16	$	546.00
1040	Building Maintenance	American Pest Control	09/30/16	$	37.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply Inc (Estimated)	09/30/16	$	43.96
1042	Janitorial Services & Supplies	MarcFirst	09/30/16	$	245.00
		Services & Expenses TOTAL		**$**	**8,554.36**
Supervisor's Claims					
8121	Janitorial	MarcFirst	09/30/16	$	175.00
8131	Utilities	City of Bloomington Water Dept (Estimated)	09/30/16	$	531.42
8131	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	09/30/16	$	651.16
8131	Utilities	NICOR Gas (Estimated)	09/30/16	$	32.18
8141	Telephones	Frontier/Verizon North (Estimated)	09/30/16	$	321.28
8151	Car Expense	BMCU VISA/COB/PAL/Huck's/WEX (Estimated)	09/30/16	$	43.72
8161	Education/Conference/Meetings	BMCU VISA/McLeanCoChamberCommerce	09/30/16	$	20.00
8181	Equipment Repair/Rental	BMCU Visa/Toyota Financial Services	09/30/16	$	309.49
8181	Equipment Repair/Rental	Xerox Financial Services	09/30/16	$	230.48
8221	Computer/Contract Services	EFT-Valutec	09/30/16	$	109.60
		Supervisor's Claims TOTAL		**$**	**2,424.33**
		TOTAL Request for Payment		**$**	**102,277.03**

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: AUGUST 2016

		Evergreen Memorial Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		$ 770,578	$ 1,303,999	$ 889,564	$ 2,964,141
Revenues	Interest	$ 267	$ 311	$ 199	$ 778
	Income from Trusts	$ 12			$ 12
	Other Income	$ 4,392	$ 16,282		$ 20,674
	Personal Property Replacement Tax	$ 8,393	$ 26,430	$ 2,485	$ 37,307
	Opening/Closing Fees	$ 2,950			$ 2,950
	Sales	$ 3,547			$ 3,547
	Inspection Fee	$ 150			$ 150
	Refunds and Recoveries			$ 2,055	$ 2,055
	Tax Levy	$ 88,472	$ 278,607	$ 26,191	$ 393,270
	Total Revenues	$ 108,183	$ 321,629	$ 30,929	$ 460,741
Expenditures	Administrative Expenses	$ 4,650			$ 4,650
	Assessor's Office		$ 4,201		$ 4,201
	Capital Improvements	$ 6,440			$ 6,440
	Casework/General Assistance			$ 41,708	$ 41,708
	Cemetery Operations	$ 1,591			$ 1,591
	Compensation & Benefits	$ 35,055	$ 107,529		$ 142,583
	Services & Expenses		$ 665		$ 665
	Supervisor's Office		$ 3,809		$ 3,809
	Total Expenditures	$ 47,735	$ 116,204	$ 41,708	$ 205,647
FUND BALANCES at Month End		**$ 831,026**	**$ 1,509,424**	**$ 878,786**	**$ 3,219,235**

Revenue Distribution Report
Fiscal Year To Date

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy for Tax Year 2015	$ 506,600	$ 1,595,000	$ 150,000	$ 2,251,600
	Percentage	22.4996%	70.8385%	6.6619%	100.0000%
Personal Property Replacement Tax					
	04/29/2016 02-2016	$ 2,404	$ 6,619	$ 1,661	$ 10,684
	05/01/2016 03-2016	$ 8,559	$ 26,954	$ 2,534	$ 38,047
	05/05/2015 04-2016	$ 6,915	$ 21,777	$ 2,047	$ 30,740
	07/11/2016 05-2016 (notified 08/03/2016)	$ 7,518	$ 23,674	$ 2,225	$ 33,417
	08/29/2016 06-2016	$ 875	$ 2,756	$ 259	$ 3,890
	TOTAL	$ 26,271	$ 81,780	$ 8,726	$ 116,777
Tax Levy for Tax Year 2015					
	05/26/2016 01-2016	$ 102,554	$ 322,952	$ 30,359	$ 455,866
	06/08/2016 02-2016	$ 111,336	$ 350,608	$ 32,959	$ 494,903
	06/15/2016 03-2016	$ 47,453	$ 149,434	$ 14,048	$ 210,935
	08/29/2016 04-2016	$ 88,472	$ 278,607	$ 26,191	$ 393,270
	TOTAL	$ 349,816	$ 1,101,601	$ 103,557	$ 1,554,974

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2016

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

TABLE OF CONTENTS
March 31, 2016

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

TABLE OF CONTENTS – CONTINUED
March 31, 2016

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Town of the City of Bloomington, Illinois

We have audited the accompanying financial statements of Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2016, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion on Modified Cash Basis of Accounting

Disclosures required by the Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pension,* have been omitted in these financial statements. The amount by which this disclosure would affect the financial statements in not reasonable determinable.

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter describe in the "*Basis for Qualified Opinion on Modified Cash Basis Accounting*" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2016, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Emphasis of Matter

The Town of the City of Bloomington, Illinois has disclosed its pension information following certain provisions of the *Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pension - An Amendment of Government Accounting Standards Board Statement No. 27.* The provisions of the new standard are not applicable to the modified cash basis of accounting. Our opinion is not modified with respect to that matter.

Other Information and Statistical Section

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of the City of Bloomington, Illinois' financial statements. The other information and statistical sections are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Normal, Illinois
September 7, 2016

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION
ARISING FROM CASH TRANSACTIONS

March 31, 2016

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	$ 146,712	$ 448,121
Investments	1,660,072	-
Fixed Assets (net of Accumulated Depreciation)	627,480	1,035,936
Total Assets	$ 2,434,264	$ 1,484,057
Liabilities		
Current Portion of Debt Certificates Payable	$ 60,000	$ 49,094
Current Portion of Capital Leases	-	5,060
General Obligation Debt Certificates	120,000	350,645
Capital Leases (All Current)	-	-
Total Liabilities	180,000	404,799
Net Position		
Invested in Capital Assets (net of Related Debt)	447,480	631,137
Restricted for General Assistance	947,454	-
Restricted for Cemetery Operations	-	448,121
Unrestricted	859,330	-
Total Net Position	$ 2,254,264	$ 1,079,258

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
ARISING FROM CASH TRANSACTIONS

Year Ended March 31, 2016

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Discrete Component Unit
Governmental Activities:						
General Government	$ 1,432,507	$ 3,020	$ -	$ -	$ (1,429,487)	$ -
Public Assistance	599,207	-	-	-	(599,207)	-
Total Governmental Activities	2,031,714	3,020	-	-	(2,028,694)	-
Component Unit:						
General Government	83,935	-	-	-	-	(83,935)
Cemetery Operations	628,462	147,690	-	-	-	(480,772)
Total Component Unit	$ 712,398	$ 147,690	$ -	$ -	-	(564,707)
		General Revenues:				
		Taxes			1,742,634	505,990
		Intergovernmental - Replacement Taxes			195,060	44,024
		Interest			2,035	295
		Miscellaneous			245,481	29,378
		Transfers - Internal activity			-	5,365
		Total General Revenues and Transfers			2,185,209	585,051
		Changes in Net Position			156,515	20,344
		Net Position - Beginning			2,097,749	1,058,915
		Net Position - Ending			$ 2,254,264	$ 1,079,259

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
March 31, 2016

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	$ 40,815	$ 105,897	$ 146,712
Investments	818,515	841,557	1,660,072
Total Assets	$ 859,330	$ 947,454	$ 1,806,784
Liabilities			
Total Liabilities	-	-	-
Fund Balances			
Restricted for General Assistance	-	947,454	947,454
Unassigned	859,330	-	859,330
Total Fund Balances	859,330	947,454	1,806,784
Total Liabilities and Fund Balances	$ 859,330	$ 947,454	$ 1,806,784

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

March 31, 2016

Total Fund Balance - Total Governmental Funds	$	1,806,784
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital Assets Used in Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet.		627,480
Long-Term Debt Does Not Require Current Financial Resources Therefore, Long Term Debt is Not Reported as a Liability in Governmental Funds Balance Sheet		(180,000)
Net Position of Governmental Activities	$	2,254,264

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ARISING FROM CASH TRANSACTIONS

Year Ended March 31, 2016

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	$ 1,393,175	$ 349,459	$ 1,742,634
Intergovernmental Revenue			
Personal Property Replacement Tax	121,227	30,415	151,643
Local Revenue	3,020	43,417	46,437
Miscellaneous	245,481	-	245,481
Interest	1,073	962	2,035
TOTAL REVENUES	1,763,976	424,253	2,188,229
Expenditures:			
General Government	1,052,423	-	1,052,423
Public Assistance	475,814	470,107	945,922
Debt Service Principal and Interest			
Principal	60,000	-	60,000
Interest	8,303	-	8,303
TOTAL EXPENDITURES	1,596,541	470,107	2,066,648
Excess (deficiency) of Revenues Over Expenditures	167,435	(45,854)	121,581
Fund Balance - Beginning of Year	691,895	993,308	1,685,203
Fund Balance - End of Year	$ 859,330	$ 947,454	$ 1,806,784

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

March 31, 2016

Net change in fund balances - total governmental funds	$ 121,581
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(25,065)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Repayment of Long-Term Obligations	60,000
Change in Net Position of Governmental Activities	$ 156,516

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

March 31, 2016

	John M. Scott Agency Fund	Totals
Assets		
Cash and cash equivalents	$ 34,756	$ 34,756
Total Assets	$ 34,756	$ 34,756
Liabilities		
Due to City of Bloomington	$ 34,756	$ 34,756
Total Liabilities	34,756	34,756
Net Position	$ -	$ -

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT
STATEMENT OF NET POSITION
ARISING FROM CASH TRANSACTIONS

March 31, 2016

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	$ 448,121	$ 448,121
Fixed Assets (net of Accumulated Depreciation)	1,035,936	1,035,936
Total Assets	$ 1,484,057	$ 1,484,057
Liabilities		
Current Portion of Debt Certificates Payable	$ 49,094	49,094
Current Portion of Capital Leases	5,060	5,060
General Obligation Debt Certificates	350,645	350,645
Capital Leases	-	-
Total Liabilities	404,799	404,799
Net Position		
Invested in capital assets - Net of related debt	631,137	631,137
Unrestricted	448,121	448,121
Total Net Position	$ 1,079,258	$ 1,079,258

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT

STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION ARISING FROM CASH TRANSACTIONS

Year Ended March 31, 2016

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Total
Component Unit:						
General Government	$ 83,935	$ -	$ -	$ -	$ (83,935)	$ (83,935)
Public Assistance	628,462	147,690	-	-	(480,772)	(480,772)
Total Governmental Activities	$ 712,398	$ 147,690	$ -	$ -	$ (564,707)	(564,707)
		Taxes			505,990	505,990
		Intergovernmental			44,024	44,024
		Interest			295	295
		Miscellaneous			29,378	29,378
		Transfers - Internal activity			5,365	5,365
		Total General Revenues and Transfers			585,051	585,051
		Changes in Net Position			20,344	20,344
		Net Position - Beginning			1,058,914	1,058,914
		Net Position - Ending			$ 1,079,258	$ 1,079,258

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS

March 31, 2016

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	$ 448,121	$ 448,121
Refund Receivable	-	-
Interfund loans receivable	-	-
Total Assets	$ 448,121	$ 448,121
Liabilities		
Total Liabilities	-	-
Fund Balances		
Restricted	$ 448,121	448,121
Unassigned	-	-
Total Fund Balance	448,121	448,121
Total Liabilities and Fund Balance	$ 448,121	$ 448,121

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ARISING FROM CASH TRANSACTIONS

Year Ended March 31, 2016

	Governmental Funds	Totals
Revenues:		
Taxes	$ 505,990	$ 505,990
Intergovernmental Revenue	44,024	44,024
Local Revenue	151,790	151,790
Miscellaneous	25,278	25,278
Interest	295	295
TOTAL REVENUES	727,377	727,377
Expenditures:		
General Government	499,304	499,304
Cemetery Operations	59,875	59,875
Capital Outlay	48,929	48,929
Debt Service - Principal	53,118	53,118
Debt Service - Interest	13,194	13,194
TOTAL EXPENDITURES	674,421	674,421
Excess (Deficiency) of Revenues Over Expenditures	52,956	52,956
Other Financing sources (uses):		
Transfers in	5,365	5,365
Transfers out	-	-
Total other financing	5,365	5,365
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	58,321	58,321
Fund Balance - Beginning of Year	389,801	389,801
Fund Balance - End of Year	$ 448,121	$ 448,121

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT
RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS
TO GOVERNMENTAL FUND STATEMENTS

Year Ended March 31, 2016

Change in net position per Statement of Activities Arising from Cash Transactions	$ 20,344
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	91,695
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Proceeds from Issuance of Long-Term Obligations	
Repayment of Long-Term Obligations	(48,197)
Proceeds from Loan of Capital Lease Obligations	
Repayment of Capital Lease Obligations	(5,520)
Change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis	$ 58,321

Net Position per Statement of Net Position Arising from Cash Transactions	$ 1,079,257
Beginning of year governmental fixed assets included on only the Statement of Net Position Arising from Cash Transactions; net of accumulated depreciation totaling $1,086,372	(1,127,631)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	91,695
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Beginning of year debt included only on the Statement of Net Position	458,518
Repayment of long-term debt	(53,718)
Proceeds from Issuance of Long-Term Obligations	-
Fund balances per the Statement of Assets, Liabilities,and Fund Balances - Cash Basis	$ 448,121

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
ARISING FROM CASH TRANSACTIONS

March 31, 2016

	Fiduciary Fund Types		
	Trust	Private Lot Trust	Totals
Assets			
Cash and cash equivalents	$ -	$ 45,386	$ 45,386
Investments	172,270	-	172,270
Total Assets	$ 172,270	$ 45,386	$ 217,656
Net Position Held in Trust			
Permanently Restricted	$ 86,301	$ 7,800	$ 94,101
Restricted	85,969	37,586	123,555
Total Fund Balance	$ 172,270	$ 45,386	$ 217,656

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
ARISING FROM CASH TRANSACTIONS

Year Ended March 31, 2016

	Perpetual Care Trust	Private Lot Trust
Additions		
Investment Income	$ 3,906	$ -
Realized gain on sales of investments	13	-
Unrealized gain (loss) on investments	(4,542)	-
Income from Trusts	-	65
Total Revenue	(622)	65
Deductions		
Cemetery Operations	2,109	-
Total Expenditures	2,109	-
Other Financing Sources (Used)		
Operating Transfers - In	-	-
Operating Transfers - out	(2,965)	(2,400)
Change in Net Assets	(5,696)	(2,335)
Net Position - Beginning of Year	177,966	47,721
Net Position - End of Year	$ 172,270	$ 45,386

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
March 31, 2016

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The Town of the City of Bloomington, Illinois, operates under a trustee form of government. The Town has coterminous boundaries with the City of Bloomington, Illinois. Therefore, in accordance with the Illinois Compiled Statutes, the City Council members automatically serve as trustees for the Town and the City's Mayor presides over Town Board meetings. The Township Supervisor is the elected chief executive officer for the Township. These financial statements present the Town of the City of Bloomington as a primary government. The Township provides the following services as authorized by state statutes: general assistance and general administrative services.

Evergreen Memorial Cemetery is included in these financial statements as a discretely presented component unit. A separate Board of Trustees appointed by the Township Board governs the operations of the Cemetery. However, the Cemetery is financially dependent on the Township and has no independent power to contract bonded indebtedness or to levy taxes. A complete set of financial statements for the Cemetery may be obtained from the Township office, 607 S. Gridley Street, Bloomington, Illinois 61701. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Township. The discretely presented component unit has a March year-end. The discretely presented component unit operates a cemetery.

The Township considered whether the John M. Scott Health Care Trust should comprise part of the Township for reporting purposes. The Township determined that although the Township implements and operates programs and services provided by the Trust from its offices through an intergovernmental agreement, the City of Bloomington, as Trustee has the oversight responsibility for the Trust, and therefore, the Trust should not be considered a part of the Township for financial reporting purposes.

The criteria of oversight responsibility, special financing relationships, and scope of public service was used in determining the agencies or entities that comprise the Township for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing operations, and accountability for fiscal matters. The accounting policies of the Town of the City of Bloomington, Illinois, conform to generally accepted accounting principles as applicable to governments except that all funds are accounted for on the modified cash basis of accounting instead of reporting on the modified accrual basis or accrual basis of accounting.

BASIS OF PRESENTATION

A. Basic Financial Statements

The Township's basic financial statements include both government-wide (reporting the township as a whole) and fund financial statements (reporting the Township's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental activities.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements

The Statement of Net Assets Arising from Cash Transactions and the Statement of Activities Arising from Cash Transactions present financial information about the reporting government as a whole. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting on internal transactions. Governmental activities generally are financed through taxes and intergovernmental revenues.

The Statement of Activities Arising from Cash Transactions reports both the gross and net cost of each of the Town's functions. Gross program expenses (including depreciation) are offset by direct program revenues that are directly associated with the function (general government, highways and streets, public assistance, cemetery, etc.). The net costs (by function) are normally covered by general revenue (property or utility taxes, intergovernmental revenue, interest income, etc.).

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net assets resulting from the current year's activities.

Fund Accounting

The financial transactions of the Township are reported in individual funds, which are all major funds in the fund financial statements. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are reported by generic classification within the financial statements. The following are the Township's governmental fund types:

Governmental Funds

The focus of the governmental funds' measurement (in the funds statements) is upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the governmental funds of the Township:

Town Fund – is the general operating fund of the Township. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds to specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

The emphasis in fund financial statements is on the major funds in the governmental activities category. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category of the governmental activities) for the determination of major funds. The Township has no non-major funds.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fiduciary Funds

Trust Funds – are used to account for the proceeds from private sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

Agency Fund – is used to administer the general assistance program in the Township.

B. Significant Accounting Policies

Basis of Accounting

Revenue and expenditures of governmental fund types are recognized on the modified cash basis of accounting.

Revenue is recognized in the accounting period when it is received.

Expenditures are generally recognized in the accounting period when obligations are paid, with the exception of capital purchases. Capital purchases are recognized in the government-wide statement at full cost including payments made during the fiscal year plus any financing used to complete their purchase.

Investments

Investments are stated at their fair value, (quoted market price or the best available estimate).

Property and Equipment

Equipment purchased or acquired with an original cost of $5,000 or more, and buildings costing in excess of $10,000 are capitalized at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays, where cost meets the Township's capitalization policies and significantly extend the useful life of an asset, are also capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Infrastructure	40 years
Machinery and Equipment	7 years
Cemetery Infrastructure	40 years

GASB No. 34 requires the Township to report and depreciate new infrastructure assets prospectively, effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than those related to utilities), traffic signals, etc. It is unlikely that the Township will ever have any infrastructure assets since the Township is coterminous with the City of Bloomington, Illinois', which is responsible for the infrastructure.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property and Other Taxes

The Township's property tax is levied each year on all taxable real property located within the Township boundaries on or before the last Tuesday in December. The Board of Trustees passed the 2014 levy on November 24, 2014 in amounts deemed necessary to defray expenses and liabilities for the year ended March 31, 2016. Property taxes attached as an enforceable lien on property as of January 1, 2014 and are payable in two installments each year in June and September in 2015.

Discretely Presented Component Unit

Evergreen Memorial Cemetery (Cemeteries of the Town of the City of Bloomington, Illinois), maintains a general operating fund and two fiduciary funds for private trusts. The fiduciary funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. The Cemetery reimburses the Town Fund for personnel expenses related to services provided by the fiscal office.

Government Fund Balance Reporting

Government Accounting Standards require government fund balances to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Fund balances in the governmental fund statements have been restated as of the beginning of the fiscal year to reflect changes in presentation. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

   The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the township all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

   The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The township has several revenue sources received within different funds that also fall into these categories such as property taxes, state grants, interest, charges for services, and/or insurance reimbursement. The General Assistance funds and Cemetery funds are restricted by the enabling legislation for property tax levies.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting - continued

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Trustees). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Trustees commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. There were no committed fund balances.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Trustees or (b) the budget or finance committee or (c) an official to which the Board has delegated the authority to assign amounts to be used for specific purposes. There were no assigned fund balances.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amount in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

F. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 23, 2015, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING - continued

The Township follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

(a) Prior to the beginning of a fiscal year, the Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on a cash basis.

(b) Public hearings are held to obtain taxpayer comments.

(c) The budget is legally enacted through passage of an ordinance during the first three months of the fiscal year.

(d) Any budget amendments are approved by the Town Board of Trustees. Transfers of more than 10% of fund appropriations require a repetition of the entire budget process.

(e) Appropriations lapse at the end of the fiscal year. The level of control for each budget is the fund total rather than individual line items.

(f) Management makes estimates and assumptions during the preparation of financial statements. Accordingly, actual results could differ from those estimates.

NOTE 3 – CASH AND CASH INVESTMENTS

The Township's cash and investments are maintained in accounts fully covered by the Federal Deposit Insurance Corporation or The Illinois Funds.

The Township has formally adopted deposit and investment policies that limit its allowable deposits or investments and address the specific types of risks to which the Township is exposed. State statutes authorize the Township to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of governmental securities, and Illinois Funds Money Market Fund.

The Cemetery holds the following investments at March 31, 2016:

Fiduciary Funds		
Investments in Irrevocable Trust		
Cash	$	1,373
Equity Traded Fixed Income Funds		70,457
Equity Traded Equity Mutual Funds		100,440
	$	172,270

NOTES TO FINANCIAL STATEMENTS – CONTINUED
March 31, 2016

NOTE 3 – CASH AND CASH INVESTMENTS - continued

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. One of the ways the cemetery addresses risk is the use a professional investment advisors.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer on an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The cemetery's deposits with financial institutions are not subject to credit risk rating.

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2016, was as follows:

Governmental Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets being depreciated				
Building	$ 916,903	$ -	$ -	$ 916,903
Equipment	26,579	-	-	26,579
Total Capital assets being depreciated	943,482	-	-	943,482
Less accumulated depreciation for:				
Building	(275,071)	-	(22,923)	(297,994)
Equipment	(15,865)	-	(2,143)	(18,008)
Total accumulated depreciation	(290,936)	-	(25,066)	(316,002)
Governmental activities capital assets, net	$ 652,546	$ -	$ (25,066)	$ 627,480

Depreciation expense was charged to programs of the primary government as follows:

Governmental Activities – General Fund:	
Building	$ 22,923
Equipment	2,143
Total Depreciation Expense - Governmental Activities	$ 25,066

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of component unit fixed assets for the year ended March 31, 2016, was as follows:

Component Unit Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Land	$ 93,245	$ -	$ -	$ 93,245
Construction in Progress	-	-	-	-
Total capital assets not being depreciated	93,245	-	-	93,245
Capital assets being depreciated				
Buildings & Improvements	274,083	-	-	274,083
Equipment	562,434	-	-	562,434
Land Improvements	25,984	-	-	25,984
Infrastructure	271,453	-	-	271,453
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	2,120,758	-	-	2,120,758
Less accumulated depreciation for:				
Buildings & Improvements	(201,288)	-	(16,185)	(217,473)
Equipment	(487,016)	-	(26,910)	(513,926)
Land Improvements	(1,732)	-	(1,732)	(3,464)
Infrastructure	(160,146)	-	(22,973)	(183,119)
Mausoleum	(236,190)	-	(23,895)	(260,085)
Total accumulated depreciation	(1,086,372)		(91,965)	(1,178,067)
Total capital assets being depreciated, net	1,034,386	-	(91,965)	942,691
Business-type activities capital assets, net	$ 1,127,631	$ -	$ (91,965)	$ 1,035,936

Component Unit Activities – General Fund:	
Buildings & Improvements	$ 16,185
Equipment	26,910
Land Improvements	1,732
Infrastructure	22,973
Mausoleum	23,895
Total depreciation expense – Component Unit Activities:	$ 91,965

NOTE 5 – LONG-TERM DEBT

At March 31, 2016, bonds payable consisted of the following individual issue:	Governmental Activities
The Township issued $900,000 General Obligation (Limited Tax) Debt Certificates, Series 2003 on October 16, 2003. The Certificates require annual payments of $60,000 per year, beginning January 1, 2005, plus semi-annual interest at 3.48%. All amounts due on or after January 1, 2010 are subject to redemption in whole or in part on or after January 1, 2009, at the option of the Township, at a price of par plus any interest accrued to the date of redemption. The Certificates are payable from the General Funds of the Township without any requirement of a prior appropriation therefore, as secured by General Funds.	$ 180,000

NOTE 5 – LONG-TERM DEBT - continued

The annual aggregate maturities for each bond type for the years subsequent to March 31, 2016, are as follows:

Year Ending March 31		General Obligation Bonds Governmental Activities Principal	Interest	Total
2017		60,000	6,264	66,264
2018		60,000	4,176	64,176
2019		60,000	2,088	62,088
	Total	$ 180,000	$ 12,528	$ 192,528

Changes in Outstanding Debt – Transactions for the year ended March 31, 2016 are summarized as follows:

	Balance April 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
General Obligation Bond	$ 240,000	$ -	$ 60,000	$ 180,000	$ 60,000
Total Activities	$ 240,000	$ -	$ 60,000	$ 180,000	$ 60,000

The Township paid $8,303 in interest expense during the year of which $1,544 was charged directly to the Assessor's expenses and $6,759 was charged to the Supervisor's expenses.

Component Unit Activities

General Obligation Debt Certificates

On February 25, 2008, the Board of Trustees for the Township approved Ordinance No. 2008-01 authorizing the issuance of General Obligation (Limited Tax) Debt Certificates, Series 2008 not to exceed $688,725 to finance Cemetery township facilities. The debt is included as part of the discretely presented component unit of the Township. There was no levy and extension of taxes for repayment of the certificates. The Cemetery plans to pay the certificates from its general revenues. The certificates original interest rate was 4.5%, however, the township refinanced the certificates on September 9, 2013 at a new interest rate of 3.10%. Beginning March 25, 2009, interest only was due on a monthly basis for the first twelve monthly payments. The revised monthly payments including principle and interest, are amortized over the remainder of the fifteen year period. The Township has the option to redeem the certificates in any amount prior to the stated due date. The total amount outstanding at March 31, 2016 was $399,739.

NOTE 5 – LONG-TERM DEBT - continued

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2016, are as follows:

Year Ending March 31		General Obligation Debt Certificate Principal	Interest	Total
2017		44,130	11,769	55,899
2018		45,518	10,381	55,899
2019		46,949	8,950	55,899
2020		48,426	7,473	55,899
2021		49,948	5,951	55,899
2022-2025		164,768	8,244	173,012
	Total	$ 399,739	$ 52,768	$ 452,507

Capital Lease Obligation

On February 25, 2014, the Cemetery purchased equipment under a lease agreement. The lease obligation is payable in 36 monthly installments of $460 with no stated interest, beginning on March 25, 2016. The total lease payments by year are as follows:

Year Ending March 31	Payments
2017	$ 5,060

Changes in Outstanding Debt – Transactions for the year ended March 31, 2016 are summarized as follows:

	Balance March 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
Capital Lease Obligation	$ 10,580	$ -	$ 5,520	$ 5,060	$ 5,060
General Obligation Bond	$ 447,937	$ -	$ 48,198	$ 399,739	$ 49,094
Total Activities	$ 458,517	$ -	$ 53,718	$ 404,799	$ 54,154

Legal Debt Margin

The legal debt margin of the Township, as of March 31, 2016 is computed as follows:

Assessed Valuation (Property Tax Year 2015)	$ 1,810,956,798
Debt Limit – 2.875% of assessed value	$ 52,065,008
Less: Debt subject to General Obligation Bond	(579,739)
Legal Debt Margin	$ 51,485,269

NOTE 7 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

IMRF Plan Description
The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund ("IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided
IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

3% of the original pension amount, or
1/2 of the increase in the Consumer Price Index of the original pension amount.

NOTE 7 – RETIREMENT PLANS - CONTINUED

Employees Covered by Benefit Terms

At December 31, 2015, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	28
Inactive, non-retired members	19
Active members	20
Total	67

Contributions

As set by statute, Township regular plan members are required to contribute 4.5% of their annual covered salary. The statutes require the Township to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual required contribution rate for the calendar year 2015 was 11.23%. The Township also contributes for disability benefits, death benefits, and supplemental retirements benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Township's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine the 2015 Contribution Rates:

- Actuarial Cost Method: Aggregate Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 28-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 23 years for most employers (two employers were financed over 32 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 4.00%
- Price Inflation: 3.0% -- approximate; No explicit price inflation assumption is used in this valuation.
- Salary Increases: 4.40% to 16.00% including inflation
- Investment Rate of Return: 7.50%
- Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 - 2010.

NOTE 7 – RETIREMENT PLANS - CONTINUED

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on Bond Buyer Index, general obligation, 20-years to maturity, mixed quality general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.46%.

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2015 was as follows:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Service Cost	$ 113,365	$ -	$ 113,365
Interest on the Total Pension Liability	480,530	-	480,530
Differences between expected and actual experience of the Total Pension Liability	(90,301)	-	(90,301)
Change of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(408,069)	(408,069)	-
Contributions-Employer	-	115,247	(115,247)
Contributions-Employee	-	46,181	(46,181)
Net investment income	-	27,476	(27,476)
Other (Net Transfer)	-	227,154	(227,154)
Net Change in total pension liability	95,525	7,989	87,536
Balances at December 31, 2014	6,580,147	5,618,523	961,624
Balance at December 31, 2015	$ 6,675,672	$ 5,626,512	$ 1,049,160

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.47%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.47%)	Current Discount (7.47%)	1% Higher (8.47%)
Net Pension Liability	$ 1,802,167	$ 1,049,160	$ 413,213

NOTE 8 – OTHER INDIVIDUAL FUND DISCLOSURES

A. The Cemetery (discrete component unit) employees participate in the IMRF pension plan and reimburse the Town for their share of employer costs incurred. In addition, the Cemetery reimburses the Town for services provided by the fiscal office. There were no individual fund inter-fund receivable and payable balances at March 31, 2016 between the Town fund and the Cemetery Fund component unit.

B. There were no deficit fund balances of individual funds at March 31, 2016.

NOTE 9 - VACATION AND SICK LEAVE

The Township provides full-time employees with vacation and sick leave in varying amounts. Vacation and sick pay expenses are charged to operations when taken by the employee. The Township has not recorded the liability for vacation, which totals $30,941 on March 31, 2016.

NOTE 10 – INTERGOVERNMENTAL AGREEMENT

The Township provides space for the John M. Scott Health Resource Center, a program operated by the Town of the City of Bloomington, Illinois, at an annual rental of $1 plus a pro-rata share of utilities. In addition, the City and Township agreed to cooperate in the training and sharing of employees between the Township and the Resource Center with the cost allocated, based on the time spent working for each organization.

NOTE 11 - CONTINGENCIES AND COMMITMENTS

1. *Debit Cards and Disbursing Orders*

The Township provides assistance to income-qualified recipients in the form of debit cards, disbursing orders and referrals. At year-end, the Township was liable for $11,214 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled $2,621 and the total amount of unpaid general assistance disbursing orders was $1,885 at March 31, 2016.

NOTE 11 - CONTINGENCIES AND COMMITMENTS

2. *Boundary Settlement*

The Township settled a lawsuit over the automatic annexation of property from other townships whenever the City of Bloomington annexes property.

Intergovernmental agreements entered with other surrounding townships in fiscal 2004 provided that they will be paid a portion of road taxes collected by the City of Bloomington based on a formula for the next ten years.

In addition, the other townships have agreed to pay the Town of the City of Bloomington for assessment services rendered, regarding the parcels involved in the boundary dispute, on their behalf. A total of $432,858 had been billed for services for tax assessment years 2003 through 2011.

A total of $392,472 was collected in prior years. As a result, a total of $40,386 remained as receivables at the end of this fiscal year.

NOTE 12 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

The Township and its component unit, Evergreen Memorial Cemetery, file and make pension contributions together. The Cemetery reimburses the General Fund for its share of the obligation on a monthly basis. Any amounts in due to/from accounts are for IMRF withholdings from Evergreen Memorial Cemetery employees that have not been transferred to the Township general fund for remittance. The Cemetery is purchasing employee benefits through the Township; these include health, dental and vision insurance for full-time, permanent employees, Section 125 Cafeteria plan for pre-tax insurance benefits and Flexible Spending Accounts.

NOTE 13 – TRANSFERS

The purpose of transfers in to the Evergreen Memorial Cemetery from the fiduciary funds are to fund operating expense related to maintaining specific lots at the Cemetery. Transfers for the year ended March 31, 2016 are as follows:

	Transfer Out	Transfer In
Evergreen Memorial Cemetery	$ -	$ 5,365
Perpetual Care Trust	2,965	
Private Lot Trust	2,400	-
	$ 5,365	$ 5,365

NOTE 14 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through August 13, 2016, which represents the date the financial statements were available to be issued.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - CASH BASIS

General Town Fund
Year Ended March 31, 2016

	2016			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Tax Revenues:				
Property Taxes	$ 1,395,000	$ 1,395,000	$ 1,393,175	$ (1,825)
Intergovernmental Revenue:				
Personal Property Replacement Tax	100,000	100,000	121,227	21,227
John Scott Administration	107,195	107,195	91,436	(15,759)
Work Fare Administration	10,800	10,800	10,800	-
Cemetery Financial Administration	12,200	12,200	12,200	-
Other Local Sources:				
Interest	100	100	1,073	973
Retiree Insurance Reimbursements	20,000	20,000	19,251	(749)
Cemetery Benefits Reimbursements	94,000	94,000	111,755	17,755
Litigation Income	50	50	3,020	2,970
Other Income	100	100	38	(62)
Total Revenues	1,739,445	1,739,445	1,763,976	(24,531)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	21,544	-
Auto Expense	3,000	3,000	820	(2,180)
Telephone	2,500	2,500	2,874	374
Utilities	5,800	5,800	5,156	(644)
Postage	500	500	74	(426)
Office Supplies	1,200	1,200	953	(247)
Publications and Printing	1,150	1,150	737	(413)
Equipment	3,000	3,000	2,308	(692)
Equipment Repair/Rental	1,000	1,000	-	(1,000)
Education/Conference/Meetings	15,000	15,000	10,443	(4,557)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	40,000	40,000	-	(40,000)
Janitorial	2,000	2,000	1,680	(320)
Computer Services	10,000	10,000	14,886	4,886
Mapping/GIS Services	29,000	29,000	35,103	6,103
Membership Dues/Assessor's Staff	1,500	1,500	1,000	(500)
Total Assessor's Office Expenditures	146,194	146,194	97,579	(48,615)
Total Expenditures (current page)	$ 146,194	$ 146,194	$ 97,579	$ (48,615)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - CASH BASIS

General Town Fund
Year Ended March 31, 2016

	2016			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 146,194	$ 146,194	$ 97,579	$ (48,615)
Community Agency Funding				
Community Medical	60,000	60,000	20,000	(40,000)
Transportation	10,000	10,000	10,000	-
GA Client Service Funding	30,000	30,000	19,100	(10,900)
Youth Services	42,500	42,500	42,500	-
Senior Services	37,500	37,500	37,500	-
	180,000	180,000	129,100	(50,900)
Compensation of Town Officer Expenditures:				
Supervisor	75,850	75,850	75,833	(17)
Assessor	93,500	93,500	92,500	(1,000)
Town Clerk	5,250	5,250	2,500	(2,750)
Town Trustees	2,800	2,800	2,300	(500)
General Assistance Staff	400,000	400,000	346,714	(53,286)
Deputy Assessors	376,000	376,000	306,835	(69,165)
IMRF/Employer	130,000	130,000	137,905	7,905
FICA (SS/MC)/Employer	67,000	67,000	58,520	(8,480)
Group Medical Insurance/Employer	210,000	210,000	200,299	(9,701)
Unemployment Insurance/Employer	1,500	1,500	1,059	(441)
Total Compensation of Town Officer Expenditures	1,361,900	1,361,900	1,224,466	(137,434)
Services and Expenses				
Membership Dues	1,500	1,500	1,392	(108)
Auditing Expenses	6,800	6,800	6,700	(100)
Legal Expenses	10,000	10,000	1,713	(8,288)
Court Costs	500	500	-	(500)
Surety Bonds	500	500	-	(500)
Insurance	13,500	13,500	11,968	(1,532)
Publishing	1,000	1,000	555	(445)
Other Expenses	3,000	3,000	3,935	935
Debt Service-Princ. Int.	7,000	7,000	6,759	(241)
Building Maintenance	33,038	33,038	10,352	(22,686)
Janitorial Services and Supplies	15,000	15,000	4,105	(10,895)
Building Security	10,000	10,000	11,874	1,874
Building Reparis	20,000	20,000	-	(20,000)
Special Projects	30,000	30,000	2,134	(27,866)
Total Services and Expenses	151,838	151,838	61,487	(90,351)
Total Expenditures (current page)	$ 1,839,932	$ 1,839,932	$ 1,512,632	$ (327,300)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - CASH BASIS

General Town Fund
Year Ended March 31, 2016

	2016			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 1,839,932	$ 1,839,932	$ 1,512,632	$ (327,300)
Supervisor's Office Expenditures:				
Postage	2,500	2,500	2,450	(50)
Rent/Debt Service	40,000	40,000	40,000	-
Janitorial	3,500	3,500	2,100	(1,400)
Utilities	9,000	9,000	7,734	(1,266)
Telephones	4,500	4,500	4,090	(410)
Car Expense	5,000	5,000	172	(4,828)
Education/Conference/Meetings	7,500	7,500	1,320	(6,180)
Equipment	7,500	7,500	-	(7,500)
Equipment Repair/Rental	9,000	9,000	6,737	(2,263)
Office Supplies	5,000	5,000	3,159	(1,841)
Printing Expenses	1,000	1,000	44	(956)
Publications	500	500	132	(368)
Computer Services/Contracts	16,900	16,900	15,942	(958)
Membership Dues	775	775	30	(745)
Total Supervisor's Office Expenditures	112,675	112,675	83,909	(28,766)
Total Expenditures	1,952,607	1,952,607	1,596,541	(356,066)
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(213,162)	(213,162)	167,435	$ 380,597
Fund Balance - Beginning of Year			691,895	
Fund Balance - End of Year			$ 859,330	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - CASH BASIS

General Assistance Welfare Fund
Year Ended March 31, 2016

	2016			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	$ 350,000	$ 350,000	$ 349,459	$ (541)
Intergovernmental Revenue:				
Personal Property Replacement Tax	50,000	50,000	30,415	(19,585)
Other Local Revenues				
Refunds and Recoveries	50,000	50,000	43,417	(6,583)
Interest	150	150	962	812
Other	150	150	-	(150)
Total Revenues	450,300	450,300	424,253	(26,047)
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	180,000	180,000	105,660	(74,340)
Rent	350,000	350,000	250,563	(99,437)
Utilities	31,500	31,500	33,232	1,732
Medical	75,000	75,000	99	(74,901)
Emergency Assistance	50,000	50,000	31,106	(18,894)
Hospital	25,000	25,000	297	(24,703)
Burial	4,500	4,500	1,500	(3,000)
Transportation	43,000	43,000	34,297	(8,703)
Allowances	25,000	25,000	13,354	(11,646)
Total Expenditures	784,000	784,000	470,107	(313,893)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(333,700)	(333,700)	(45,854)	287,846
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	$ (333,700)	$ (333,700)	(45,854)	$ 287,846
Fund Balance - Beginning of Year			993,308	
Fund Balance - End of Year			$ 947,454	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - CASH BASIS

Component Unit - General Governmental Fund
Year Ended March 31, 2016

	2016			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Taxes:				
Property and Related Taxes	$ 506,600	$ 506,600	$ 505,990	$ (610)
Intergovernmental Revenue:				
Replacement Tax	40,000	40,000	44,024	4,024
Other Local Sources:				
Opening/Closing	50,000	50,000	49,123	(877)
Marker Commission	7,000	7,000	6,867	(133)
Sale of Spaces	90,000	90,000	91,701	1,701
Interest from savings/Checking	100	100	295	195
Income from Trusts	1,500	1,500	137	(1,363)
Other Income	8,490	8,490	26,391	17,901
Inspection Fees	3,000	3,000	2,850	(150)
Total Revenues	706,690	706,690	727,377	20,687
EXPENDITURES:				
Administrative Expenditures:				
Wages	317,000	317,000	301,739	(15,261)
Payroll Taxes & IMRF	72,800	72,800	66,709	(6,091)
Employee Insurance	60,000	60,000	46,921	(13,080)
Casualty Insurance	21,000	21,000	19,734	(1,266)
Contractual Services	10,000	10,000	3,079	(6,921)
Office Supplies	2,500	2,500	2,558	58
Utilities	18,000	18,000	14,623	(3,377)
Advertising	10,500	10,500	4,707	(5,793)
Dues and Seminars	500	500	599	99
Legal Expense	3,000	3,000	-	(3,000)
Audit Expense	6,700	6,700	6,700	-
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	4,600	4,600	16,190	11,590
Other Admin Expense	4,595	4,595	4,294	(301)
Total Administrative Expenditures	543,395	543,395	500,053	(43,342)
Total Expenditures (current page)	$ 543,395	$ 543,395	$ 500,053	$ (43,342)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - CASH BASIS

Component Unit - General Governmental Fund
Year Ended March 31, 2016

	2016			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 543,395	$ 543,395	$ 500,053	$ (43,342)
Cemetery Operations:				
Fuel, Oil and Equipment	17,000	17,000	8,717	(8,283)
Tree Removal and Monument Repairs	28,200	28,200	32,741	4,541
Equipment Repairs	4,000	4,000	8,279	4,279
Cemetery Supplies & Maintenance	4,000	4,000	2,076	(1,924)
Equipment Rental and Leasing	1,000	1,000	-	(1,000)
Other Expenses	21,000	21,000	7,314	(13,686)
Total Cemetery Operation Expenditures	75,200	75,200	59,126	(16,074)
Capital Outlays:				
Operating Equipment	20,270	20,270	13,672	(6,598)
Office Building	1,500	1,500	45	(1,455)
Flags & Poles	10,000	10,000	9,474	(526)
Grounds Maintenance & Repairs	13,700	13,700	13,241	(459)
Road, Fence, Lots, Drains, Flags & Flag Poles	15,000	15,000	1,877	(13,123)
Equipment Building	1,810	1,810	19	(1,791)
Office Equipment	1,000	1,000	599	(401)
Mausoleum (including debt service)	60,792	60,792	66,312	5,520
Grave Markers	4,000	4,000	5,254	1,254
Other Outlays	7,500	7,500	4,750	(2,750)
Total Capital Outlay Expenditures	135,572	135,572	115,241	(20,331)
Total Expenditures	754,167	754,167	674,421	(79,746)
Excess (deficiency) of Revenue over Expenditures	(47,477)	(47,477)	52,956	100,433
Other Financing sources (uses):				
Transfers in	-	-	5,365	(5,365)
Transfers out	-	-	-	-
Total other financing	-	-	5,365	(5,365)
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	$ (47,477)	$ (47,477)	58,321	$ 105,798
Fund Balance - Beginning of Year			458,366	
Fund Balance - End of Year			$ 516,685	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Assessed Valuation	$ 1,810,956,798	$ 1,795,475,453	$ 1,761,520,835	$ 1,524,822,330	$ 1,557,479,968	$ 1,331,224,372	$ 1,305,122,677	$ 1,265,590,988	$ 1,207,887,380	$ 1,141,612,588
Tax Rates:										
General Corporate	0.0881	0.0777	0.0614	0.0763	0.0752	0.0908	0.0954	0.0981	0.0989	0.1007
Cemetery	0.0280	0.0282	0.0288	0.0332	0.0325	0.0380	0.0369	0.0373	0.0391	0.0414
General Assistance	0.0083	0.0195	0.0323	0.0320	0.0356	0.0443	0.0498	0.0514	0.0828	0.0876
Total Tax Rates	0.1244	0.1254	0.1225	0.1415	0.1433	0.1731	0.1822	0.1868	0.2208	0.2297
Tax Extensions:										
General Corporate	$ 1,595,091	$ 1,395,084	$ 1,081,500	$ 1,162,677	$ 1,171,536	$ 1,208,752	$ 1,245,609	$ 1,242,051	$ 1,194,480	$ 1,149,946
Cemetery	506,525	506,683	506,600	506,698	506,025	505,998	481,982	472,445	472,526	472,513
General Assistance	149,947	349,938	568,450	487,486	553,996	589,466	649,951	650,008	1,000,010	1,000,053
Total Tax Extensions	$ 2,251,563	$ 2,251,706	$ 2,156,550	$ 2,156,861	$ 2,231,557	$ 2,304,216	$ 2,377,542	$ 2,364,504	$ 2,667,016	$ 2,622,512
Collections *	$ -	$ 2,248,624	$ 2,154,112	$ 2,154,689	$ 2,230,570	$ 2,307,000	$ 2,377,122	$ 2,350,289	$ 2,663,875	$ 2,616,594

* Collections include railroad, mobile home, and prior year collections, adjustments, and abatements.

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON TOWNSHIP

Fiscal Year 2016 Commencing 04/01/2015 and Ending 03/31/2016

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL FUNDS
Property Tax Levy Extension	1,393,175	349,459	505,990	2,248,624
Personal Property Replacement Tax	121,227	30,415	44,024	195,667
Interest Income	1,073	962	295	2,330
Income from Trusts			137	137
Refunds & Recoveries		43,417		43,417
Opening/Closing Fee			49,123	49,123
Sales			91,701	91,701
Marker Commission			6,867	6,867
Inspection Fee			2,850	2,850
Other Income	245,481		26,391	271,872
Township Litigation	3,020			3,020
TOTAL REVENUE	1,763,976	424,253	727,378	2,915,607

COMPENSATION SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL FUNDS
Under $25,000:	D Beverly S Black D Brines A Buragas A Coombs T Covert J Fruin J Gochanour T Gooderham D Hauman M Ireland C Lawson K Lower T Maruna M Mwilambwe J Painter T Renner D Sage K Schmidt J Stearns	N/A	C Anderson A Buragas A Crow B Crow P Eaton G Fraley T Frank E Lorch G Nichols A Osborne C Parker D Tucker M Tucker	
$25,000-$49,999:	A Howe M Sterrenberg	N/A	K Durflinger T Hansen T Smith	
$50,000-$74,999:	C Davis P Fitzgerald C Shoultz T Turner S Uzueta	N/A	T Crow R Redfairn	
$75,000-99,999:	T Jorczak T Joyce S Scudder D Skillrud	N/A	N/A	
TOTAL COMPENSATION	826,682	0	301,739	1,128,421

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON TOWNSHIP

Fiscal Year 2016 Commencing 04/01/2015 and Ending 03/31/2016

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL FUNDS
Adekoya, Tony S & Deborah F		6,679		6,679
Ameren IP dba Ameren Illinois	8,913	23,732	4,127	36,772
Armstrong Inc, John D %Valerie L Dumser		3,539		3,539
AVTT Traveling Wall			4,000	4,000
Babbitt, Harlan D dba Harlan D Babbitt Trust		2,710		2,710
Baby Fold, The	10,000			10,000
Bellas Landscaping			3,953	3,953
Bloomington Day Care Center Inc.	32,500			32,500
Bloomington Housing Authority		22,383		22,383
Bloomington-Normal Public Transit System		29,608		29,608
Bowman, Danny	4,826			4,826
Busey Bank Loan Operations		2,865		2,865
Cardinal Ridge		8,561		8,561
Champaign Capital LLC		3,180		3,180
Chase Bank	68,303			68,303
City of Bloomington	82,782	8,407	53,239	144,428
City of Bloomington Township			12,200	12,200
Clothier Land Trust #H-187		12,267		12,267
Cold Spring Memorial Group			2,811	2,811
Community Health Care Clinic	17,500			17,500
Creative Technical Services Inc	2,545			2,545
Dave Capodice Excavating Inc			3,071	3,071
Don Owen Tire Service Inc			2,660	2,660
Dotson, Bernard & Rearn M		7,012		7,012
Duran Ownership Group LLC		3,982		3,982
Evergreen FS Inc.			9,277	9,277
Frontier Communications	6,385	786	2,726	9,897
Fryman Tree Service			30,525	30,525
GMTK Management		4,189		4,189
Gruber, Ronald C dba Gruber Rentals		2,665		2,665
Harrell, Cris L & Deanna J		3,000		3,000
Heartland Bank			60,828	60,828
Hermes Service & Sales Inc	3,021			3,021
Hillcrest Mobile Manor		2,515		2,515
Home Sweet Home Ministries Inc.		12,019		12,019
Huck's Martin & Bayley Inc	196	4,592		4,788
Illinois Department of Employment Security	1,059		12,544	13,603
Illinois Municipal Retirement Fund	60,369		32,575	92,944
Internal Revenue Service	58,520		21,590	80,111
Jackson, Kimberly dba Stone Mill Properties		7,327		7,327
John Deere Financial			5,520	5,520
Kauffman, John J dba Kauffman Real Estate		2,916		2,916
Khant, Ranjan & Ramnik		3,203		3,203
Kroger		105,660		105,660
Labyrinth Outreach Services to Women		3,325		3,325
Lilienthal, Viola D		3,180		3,180
Lowery, Ruth %Karol Bowser		2,700		2,700
MarcFirst	6,720			6,720
Mayor's Manor LTD Partnership		5,586		5,586
McLean County Historical Society			6,795	6,795
McLean County Regional Planning Commission	37,003			37,003

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON TOWNSHIP

Fiscal Year 2016 Commencing 04/01/2015 and Ending 03/31/2016

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL FUNDS
MidCo Inc	9,514			9,514
Midwest Equipment			10,286	10,286
Moore Enterprises, Alexander Estates Mobile Home Park		2,603		2,603
Moore J A dba Maple Grove Estates		9,095		9,095
NICOR Gas	1,159	3,170	1,557	5,886
NJS Enterprises Inc	8,334			8,334
Nord Outdoor Power Equipment			3,896	3,896
Pantagraph; Lee Industries - Central IL	555		2,140	2,695
Peace Meal Senior Nutrition Program (SBLHC)	25,000			25,000
Pedcor Investments-2002 LIV LP dba Danbury Court		2,755		2,755
Pelhank, Wayne A dba Heartland Apt Mgmt. LLC		6,034		6,034
Peoria Flag & Decorating Company			9,474	9,474
Phillips & Associates, CPAs, PC	6,700		6,700	13,400
Pontiac Granite Co Inc			9,170	9,170
Prairie Signs Incorporated			3,336	3,336
Prairie State Legal Services Inc.	8,500			8,500
Quill Corporation	3,411			3,411
RV Horizons Inc dba Bloomington GW MHP LLC		5,456		5,456
Salvation Army, The		6,000		6,000
Shepard, Cynthia M dba Shakman Enterprises		4,916		4,916
Smith, Tracy A		7,215		7,215
SRIM LLC %Redbird Property Management		3,180		3,180
Swallow, Robert R dba RS Apartments		2,985		2,985
TOI (Township Officials of Illinois)	2,662			2,662
TOIRMA	11,968		19,734	31,702
Toyota Financial Services	3,714			3,714
VISA	9,226	101	15,234	24,561
Walters, Lue dba Law 'N' Jaw Apartments		5,207		5,207
Wm Masters Inc	2,760			2,760
Xerox Corporation & Xerox Financial Services	2,935			2,935
YMCA McLean County	20,000			20,000
YWCA McLean County	10,000			10,000
	527,081	357,306	349,969	1,234,356
All other disbursements less than $2,500	242,778	112,801	22,713	378,291
TOTAL OTHER DISBURSEMENTS	769,859	470,107	372,682	1,612,648

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL FUNDS
Revenues	1,763,976	424,253	727,378	2,915,607
Disbursements: Compensation	826,682	0	301,739	1,128,421
Disbursements: All other	769,859	470,107	372,682	1,612,648
Excess Revenue Over (Under) Expenditures	167,435	(45,854)	52,957	174,538
Fund Balance, Beginning	691,895	993,308	458,366	2,143,569
Transfers In (Out)	0	0	5,365	5,365
Fund Balance, Ending	859,330	947,454	516,688	2,323,472

TOWNSHIP SALARY AND SALARY INCREASE COMPARATIVE DATA
Version 2

PREPARED AUGUST 2016

Original Study August 2012
by Laurie Wollrab
Human Resources Compensation & Benefit Manager City of Bloomington, IL

Version 2 updated September 2016 - DS
Updated August 2016 by Deb Skillrud
City of Bloomington Township Supervisor

TABLE OF CONTENTS

Background

In 2012, at the request of the Trustees of the City of Bloomington Township, the City of Bloomington ("City") Human Resources Department was asked to examine comparative data for use in setting the salaries of the Township's Supervisor and Assessor. In comparing salary data, it is generally considered good practice to compare salaries from organizations of like type, size and complexity. To this end, the City conducted a salary survey of Central Illinois Townships. A similar study was conducted in 2008 by the Human Resources Department.

Human Resources contacted Townships within Central Illinois with a population size generally comparable to that of the City of Bloomington Township. In the 2008 and 2012 studies, it was determined that Central Illinois Townships of comparative population and with similar equalized assessed value (EAV) proved to be the best predictors of Township Supervisor and Assessor salaries for this area when compared with those of Chicago collar Townships. That study strongly suggested that concerning Supervisor and Assessor salaries, collar Townships were considered a distinctly different group from those of Townships of Central Illinois. For that reason, the collar Townships were not included in these studies.

Population size would likely be a good proxy for the level of complexity and size of organization required to perform Township duties. Population size was examined here in relation to Township Supervisor and Assessor salaries and was found to be a good predictor for the comparable of Central Illinois Townships. EAV was also found to be a good proxy for the level of complexity involved in performing Township assessments and would likely correspond to the skills and knowledge required to perform assessment duties. The relationship between EAV and Assessor salaries was examined and was as strong as that of the relationship between population and salary.

The City of Bloomington Township, as a "co-terminous" Township, shares the same boundaries as that of the City of Bloomington Municipality. In the 2008 study, it was determined that 'co-terminous' status was not a good predictor of Supervisor and Assessor salaries. As well, the 2008 study indicated that the parcel count was a less reliable predictor of the salaries than both the population and EAV; thus, it was not used in the 2012 study.

The 2012 study was conducted by Laurie Wollrab, Human Resources Compensation & Benefit Manager. At that time, information was gathered primarily from phone calls and emails to Township offices. Some population data was collected from Township websites. The basic Township data displayed below (Table 1) was used for the 2012 study and will continue to be used for subsequent studies.

Township	County	Coterminous
Peoria City Township	Peoria	Yes
City of Bloomington Township	McLean	Yes
Rockford Township	Winnebago	No
Champaign City Township	Champaign	Yes
Normal Township	McLean	No
South Moline Township	Rock Island	No
Quincy Township	Adams	Yes
Decatur Township	Macon	No
DeKalb Township	DeKalb	No

Table 1: Townships included in City of Bloomington's Township Salary Survey

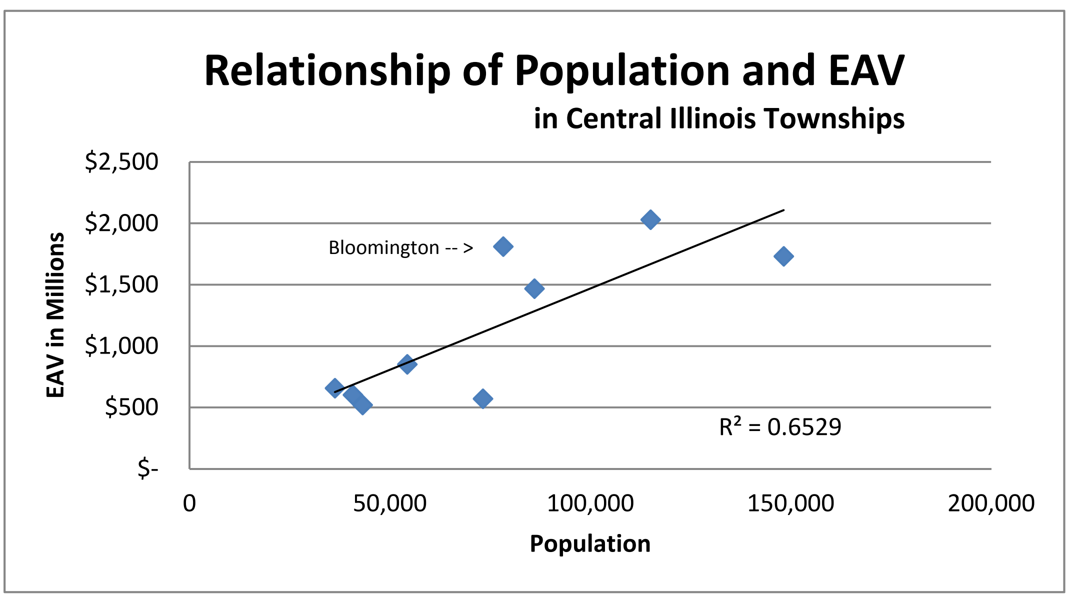
The City of Bloomington Township conducted this Township Supervisor and Assessor salary survey in August 2016. Information was gathered from Illinois Census.gov, Open the Books.com, Township websites, and through correspondence with Township offices and County Clerks.

Survey Data and Analysis

The following data was collected for this 2016 study: Township population with the date of census, both previous and current Board of Review Equalized Assessed Value (EAV) data, and both previous and current year salaries for Township Supervisors and Assessors. Information was obtained or projected regarding year 2017 salaries. Information about upcoming salary increases can be found at the end of this report. Table 2 below compares year 2015 current estimate of population with that of the 2010 Census data from the Illinois - US Census government website. Also depicted are the comparisons of the 2011 and 2015 EAV comparisons from Tax Computations Reports found at Township and County Clerk websites.

Township	2010 US Census Population	2015 US Census Population (estimate)	2011 EAV in Millions	2015 EAV in Millions
Peoria City Township	115,007	115,070	$ 1,993	$ 2,030
City of Bloomington Township	76,610	78,292	$ 1,557	$ 1,811
Rockford Township	152,871	148,278	$ 2,312	$ 1,731
Champaign City Township	81,182	86,096	$ 1,457	$ 1,468
Normal Township	52,497	54,373	$ 810	$ 851
South Moline Township	36,399	36,298	$ 694	$ 658
Quincy Township	40,633	40,780	$ 560	$ 603
Decatur Township	76,122	73,254	$ 655	$ 571
DeKalb Township	43,862	43,211	$ 643	$ 521

Table 2: Population and EAV Comparisons



Graph 1: Township Population and EAV

As might be expected, among the Townships in this study, population and EAV show a strong positive correlation to each other. This means that higher population predicts a higher EAV while a lower population predicts a lower EAV (Graph 1). This relationship may not hold true everywhere but it is a strong relationship among these Central Illinois Townships.

In graphs 1-5, data are depicted using scatter-gram plots in which each point represents a single Township. A trend line is plotted on each graph and the City of Bloomington Township data point is labeled. Excel was used to plot the trend line and calculate the R^2 statistic. The R^2 statistic measures how strongly two variables, such as population size and EAV or Township population and Supervisor salary, vary together. The stronger the relationship between two variables, the closer R^2 will be to the number one (1). Lack of any relationship would be indicated by zero (0).

The R^2 statistic of .6529 shown on Graph 1 indicates a fairly strong relationship between population and EAV growth. Thus it would be logical to expect that, if salaries can be predicted fairly well by population, then they may also be predicted fairly well by EAV. As this was true in 2008 and in 2012, it continues to be true in 2016.

Among these communities, the City of Bloomington Township has a relatively high EAV for its population size.

SUPERVISOR SALARY

Supervisor Salary and Population

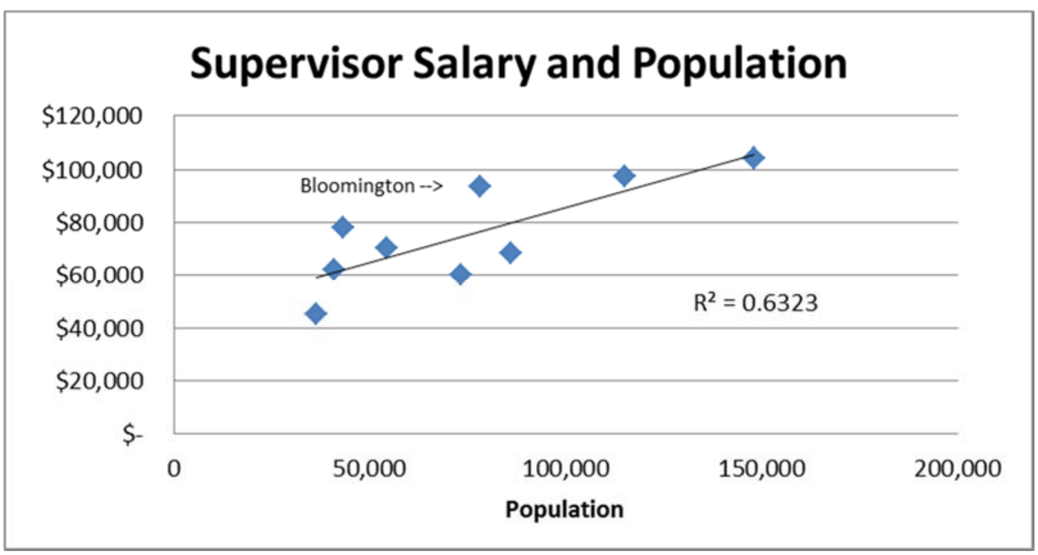
Township Supervisor salaries were plotted against population. All Supervisor salaries are a projection from Open the Books database and are based on calendar year so as to maintain uniformity of comparisons and ease of accurate data collection.

The raw data is shown in Table 3. In Graph 2, Township Supervisor salaries are plotted against Township population. This relationship is seen to have an R^2 value of .6323 which indicates that salaries increase with increasing population among these Townships and that there is a reasonably strong relationship between the two variables. City of Bloomington Township's Supervisor salary fits well on the trend line indicating that it corresponds well to the other Township salaries. All salary values are from Open the Books database and are based upon the calendar year, not from Township Compensation of Elected Officials Ordinances.

Township	2015 US Census Population (estimate)	Projected Supervisor 2016 Salary	
Peoria City Township	115,070	$ 97,586	
City of Bloomington Township	78,292	$ 93,333	*
Rockford Township	148,278	$ 103,914	
Champaign City Township	86,096	$ 68,491	
Normal Township	54,373	$ 70,101	
South Moline Township PT	36,298	$ 45,125	
Quincy Township	40,780	$ 61,869	
Decatur Township	73,254	$ 60,000	
DeKalb Township	43,211	$ 78,023	

Table 3: Supervisor Salary and Population by Township
(Data used to populate Graph 2)

* City of Bloomington Township Supervisor Salary includes
John M. Scott Health Resources Center stipend



Graph 2: Supervisor Salary and Population

Supervisor Salary and EAV

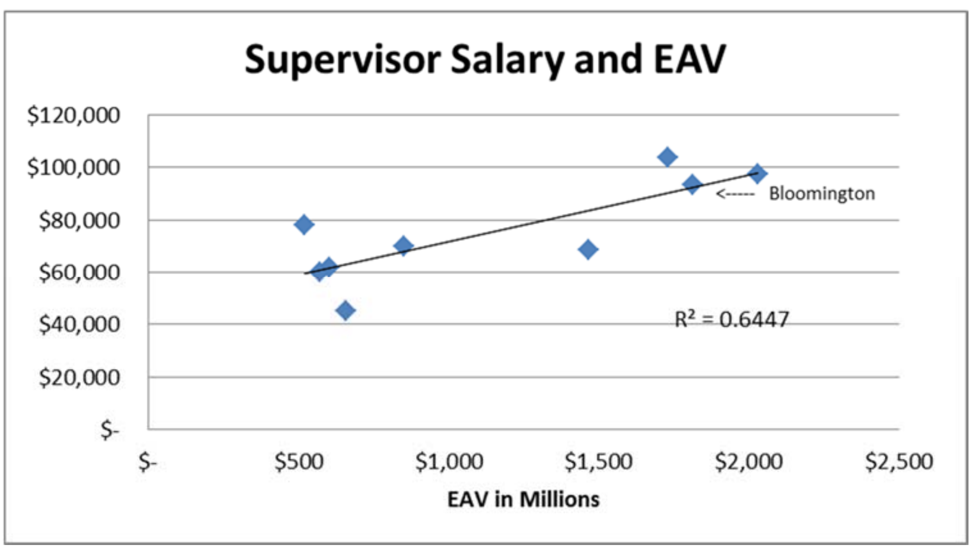
In Graph 3, the Township Supervisor salaries were plotted against EAV. All Supervisor salaries are a projection from Open the Books database and are based on calendar year so as to maintain uniformity of comparisons and ease of accurate data collection.

The raw data is shown in Table 4. Raw data shows the City of Bloomington Township with the second highest EAV in Central Illinois with similarities to Rockford Township. This relationship is seen to have an R^2 value of .6447 which indicates that salaries increase with increasing EAV among these Townships and that there is a strong relationship between the two variables. City of Bloomington Township's salary fits well on the trend line indicating that it corresponds well to the other Township salaries.

Township	2015 Equalized Assessed Value	Supervisor 2016 Salary	
Peoria City Township	$ 2,030	$ 97,586	
City of Bloomington Township	$ 1,811	$ 93,333	*
Rockford Township	$ 1,731	$ 103,914	
Champaign City Township	$ 1,468	$ 68,491	
Normal Township	$ 851	$ 70,101	
South Moline Township PT	$ 658	$ 45,125	
Quincy Township	$ 603	$ 61,869	
Decatur Township	$ 571	$ 60,000	
DeKalb Township	$ 521	$ 78,023	

Table 4: Supervisor Salary and EAV by Township
(Data used to populate Graph 3)

* City of Bloomington Township Supervisor Salary includes
John M. Scott Health Resources Center stipend



Graph 3: Supervisor Salary and EAV

ASSESSOR SALARY

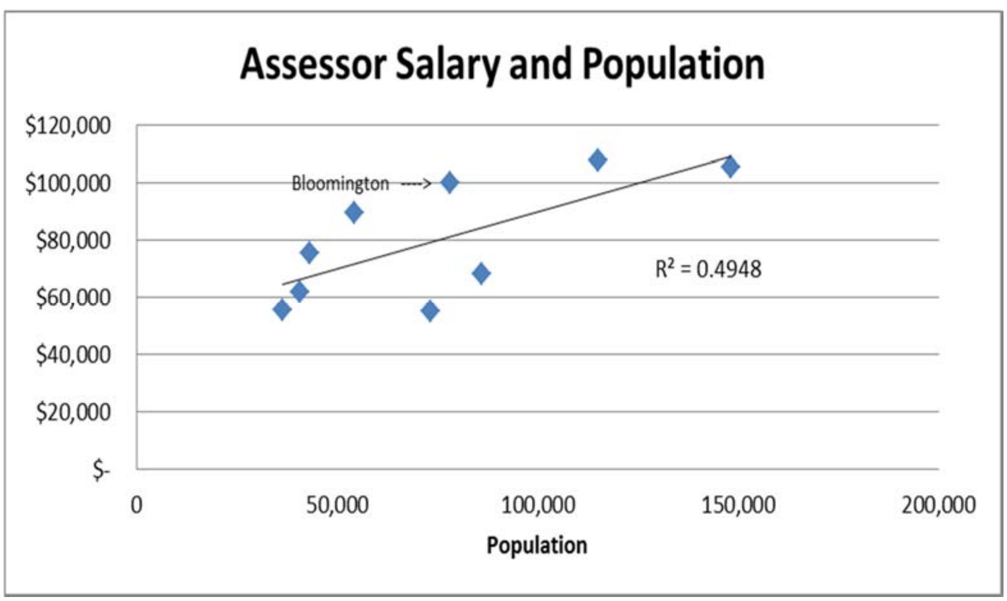
Assessor Salary and Population

Township Assessor salaries were also plotted against population. The raw data is shown in Table 5. Graph 4 shows Township Assessor salaries plotted against Township population. This relationship is seen to have an R2 value of .4948 which indicates that salaries increase with increasing population among these Townships and that there is a reasonably high relationship between the two variables. City of Bloomington Township Assessor's salary fits very well on the trend line indicating that it corresponds well to other salaries. All Assessor salaries are a projection from Open the Books database and are based on calendar year so as to maintain uniformity of comparisons and ease of accurate data collection.

Township	2015 US Census Population (estimate)	Assessor 2017 Salary	
Peoria City Township	115,070	$ 107,580	
City of Bloomington Township	78,292	$ 99,000	*
Rockford Township	148,278	$ 107,823	
Champaign City Township	86,096	$ 70,557	
Normal Township	54,373	$ 90,248	
South Moline Township PT	36,298	$ 56,769	
Quincy Township	40,780	$ 61,869	
Decatur Township	73,254	$ 55,000	
DeKalb Township	43,211	$ 77,711	

Table 5: Assessor Salary and Population
(Data used to populate Graph 4)

* City of Bloomington Township Assessor salary includes state stipend



Graph 4: Assessor Salary and Population

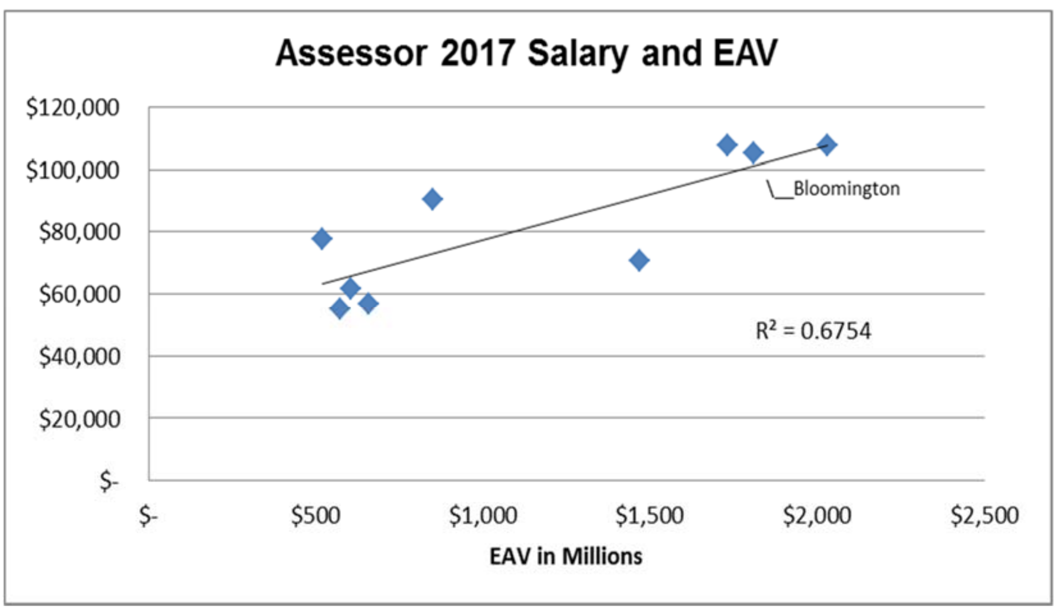
Assessor Salary and EAV

Graph 5 shows the Township Assessor salaries plotted against EAV. The raw data is shown in Table 6. This relationship is seen to have an R2 value of .6754 which indicates that salaries increase with increasing EAV among these Townships and the relationship is stronger than the salary to population. City of Bloomington Township's Assessor salary fits well on the trend line indicating that it corresponds well to the other Township salaries. All Assessor salaries are a projection from Open the Books database and are based on calendar year so as to maintain uniformity of comparisons and ease of accurate data collection.

Township	2015 Equalized Assessed Value	Assessor 2017 Salary	
Peoria City Township	$ 2,030	$ 107,580	
City of Bloomington Township	$ 1,811	$ 99,000	*
Rockford Township	$ 1,731	$ 107,823	
Champaign City Township	$ 1,468	$ 70,557	
Normal Township	$ 851	$ 90,248	
South Moline Township PT	$ 658	$ 56,769	
Quincy Township	$ 603	$ 61,869	
Decatur Township	$ 571	$ 55,000	
DeKalb Township	$ 521	$ 77,711	

Table 6: Assessor Salary and EAV
(Data used to populate Graph 5)

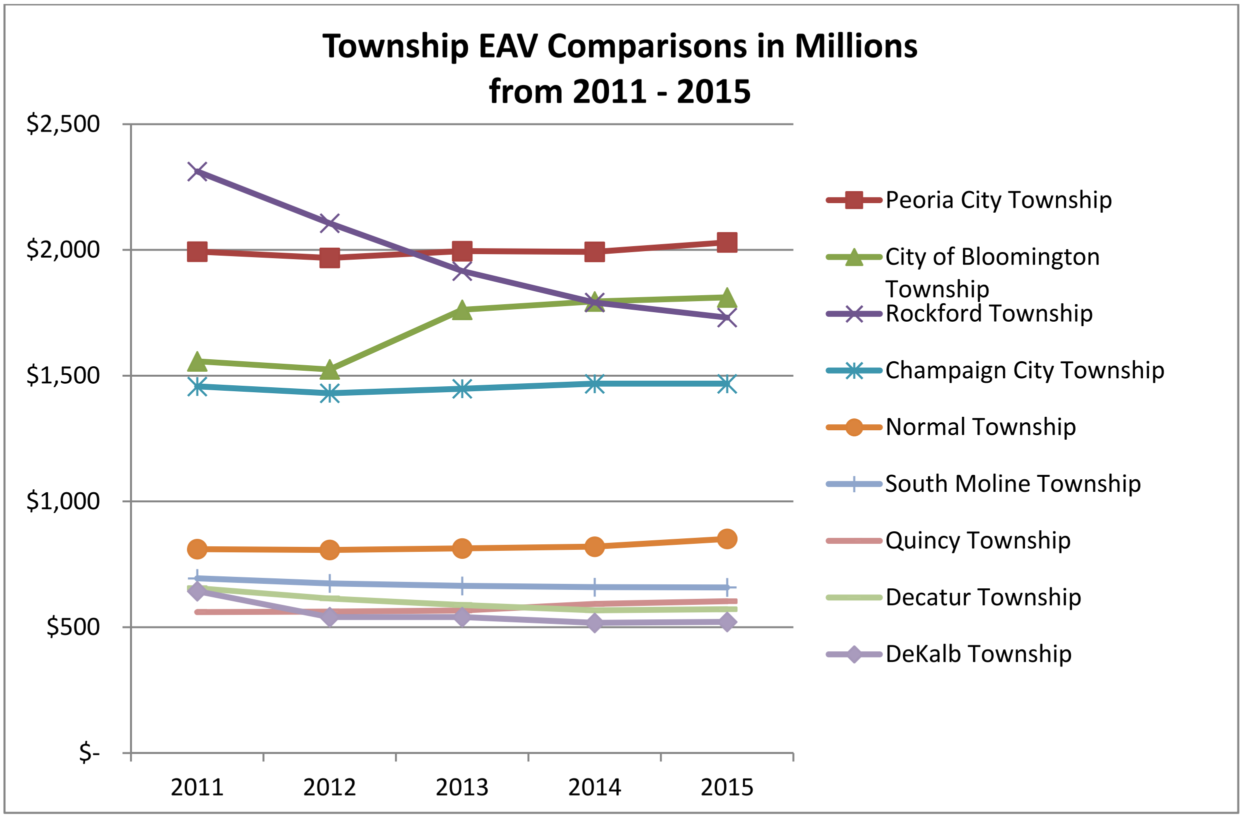
* City of Bloomington Township Assessor salary includes state bonus



Graph 5: Assessor Salary and EAV

Future EAV

Graph 6 shows Township EAV comparisons using data from tax years 2011 thru 2015. Decatur, South Moline, Quincy Townships remain relatively flat in growth. Rockford and DeKalb Townships' EAV continue to decline. Peoria City, Bloomington City, Champaign City and Normal Townships' EAV continue to show growth. Table 7 shows the percent growth or decline in population and EAV.



Graph 6: Township EAV Comparisons

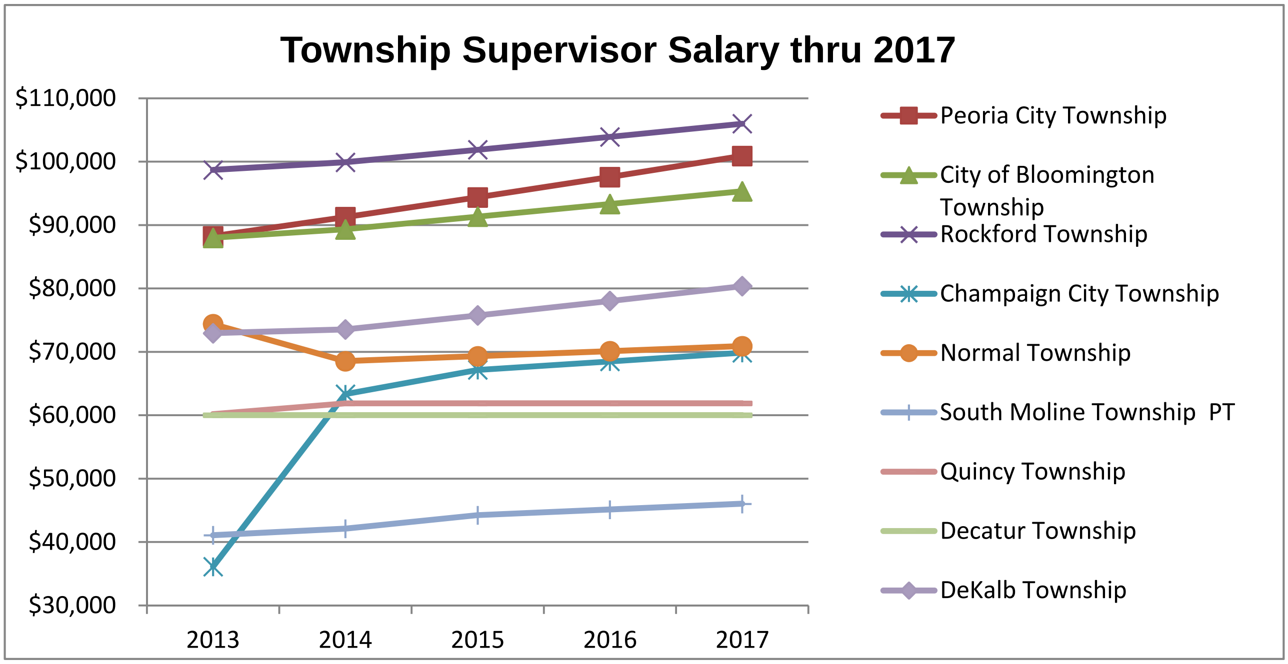
Township	% growth/ decline in Population in 2015	% growth/ decline in EAV in 2015	Result
Peoria City Township	0.1	1.8	Growth
City of Bloomington Township	2.1	14	Growth
Rockford Township	-3.1	-33.6	Decline
Champaign City Township	5.7	0.7	Growth
Normal Township	3.5	4.8	Growth
South Moline Township	-0.3	-5.5	Decline
Quincy Township	0.4	7.1	Growth
Decatur Township	-3.9	-14.7	Decline
DeKalb Township	-1.5	-23.4	Decline

Table 7: Percentage of Growth or Decline in Population and EAV

Future Salaries

An increase in salaries when population increases is consistent with the results described above and likely relates to increases in Township revenue for the larger Townships. FY2017 salaries are projection only from the assumption that four year terms are set. Open the Books and correspondence with Townships was used to attain the salary data.

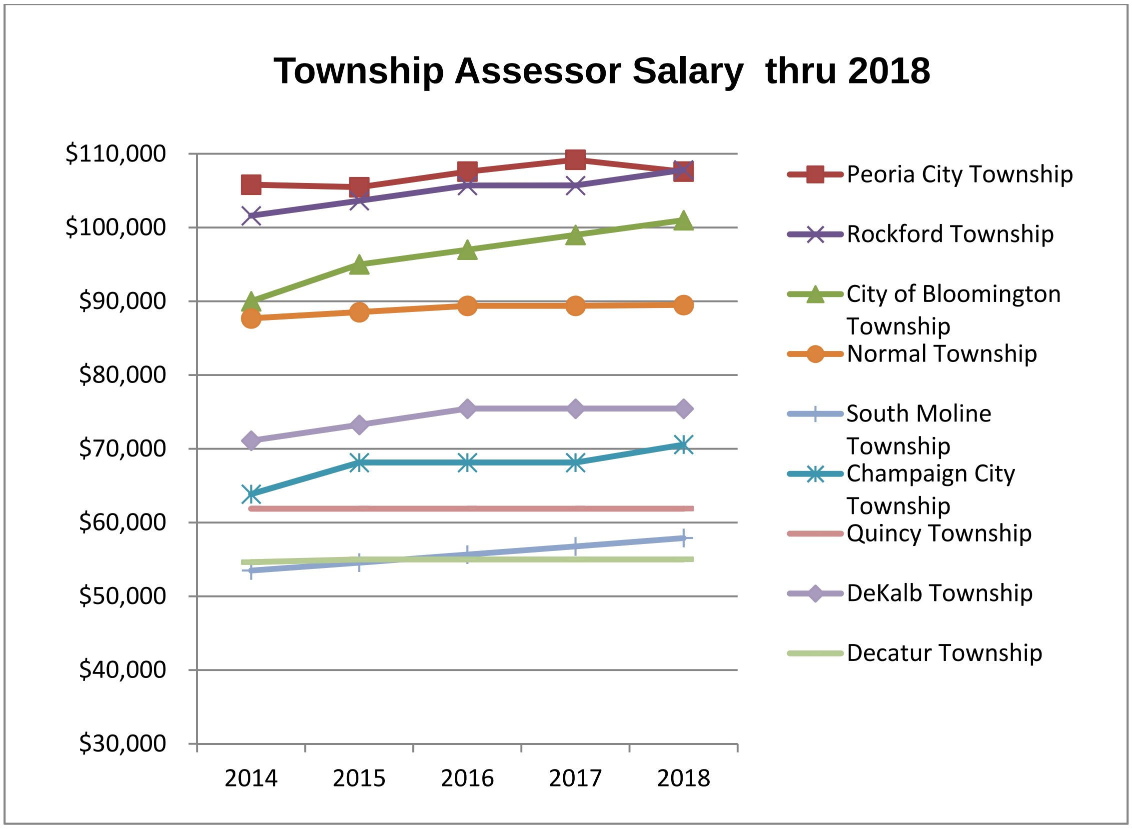
Graph 7 shows Township Supervisor Salary Comparisons. Quincy and Decatur Township Supervisor salaries remain frozen or decrease slightly as they remain relatively flat in EAV growth. It remains to be seen whether the declining Townships will reduce salaries in the next term. Following is Table 8 with the raw data used for the Township Supervisor Salary Comparisons.



Graph 7: Township Supervisor Salary Comparison and Projection

Township	Supervisor 2013 Salary	Supervisor 2014 Salary	Supervisor 2015 Salary	Supervisor 2016 Salary	Supervisor 2017 Salary	
Peoria City Township	$ 88,248	$ 91,260	$ 94,377	$ 97,586	$ 100,904	
City of Bloomington Township	$ 88,000	$ 89,333	$ 91,333	$ 93,333	$ 95,333	*
Rockford Township	$ 98,696	$ 99,898	$ 101,876	$ 103,914	$ 105,992	
Champaign City Township	$ 36,118	$ 63,327	$ 67,148	$ 68,491	$ 69,861	
Normal Township	$ 74,364	$ 68,523	$ 69,311	$ 70,101	$ 70,900	
South Moline Township PT	$ 41,080	$ 42,108	$ 44,240	$ 45,125	$ 46,028	
Quincy Township	$ 60,179	$ 61,869	$ 61,869	$ 61,869	$ 61,869	
Decatur Township	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	
DeKalb Township	$ 72,937	$ 73,533	$ 75,750	$ 78,023	$ 80,364	

Table 8: Raw data for Supervisor Salary Comparison and Projection
* City of Bloomington Township Supervisor salary includes John M. Scott Stipend



Graph 8: Township Assessor Salary Comparison and Projection

Township	Assessor 2014 Salary	Assessor 2015 Salary	Assessor 2016 Salary	Assessor 2017 Salary	Assessor 2018 Salary	
Peoria City Township	$ 105,803	$ 105,472	$ 107,580	$ 109,194	$107,580	^
City of Bloomington Township	$ 90,000	$ 95,000	$ 97,000	$ 99,000	$101,000	*
Rockford Township	$ 101,604	$ 103,636	$ 105,709	$ 105,709	$107,820	^
Champaign City Township	$ 63,857	$ 68,134	$ 68,134	$ 68,134	$70,577	
Normal Township	$ 87,683	$ 88,530	$ 89,385	$ 89,385	$89,500	
South Moline Township	$ 53,495	$ 54,565	$ 55,656	$ 56,769	$57,905	
Quincy Township	$ 61,873	$ 61,869	$ 61,869	$ 61,869	$61,869	
Decatur Township	$ 54,619	$ 55,000	$ 55,000	$ 55,000	$55,000	
DeKalb Township	$ 71,100	$ 73,250	$ 75,448	$ 75,448	$75,448	

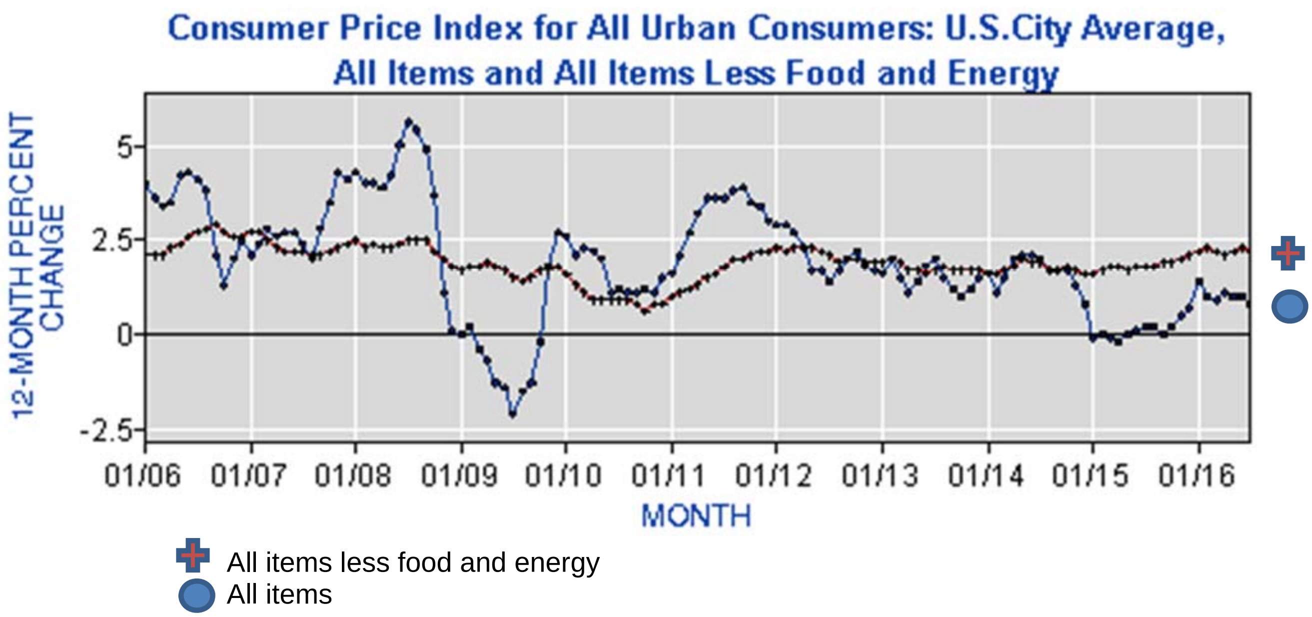
Table 9: Raw data for Assessor Salary Comparison
* City of Bloomington Township Assessor salary includes state stipend
^ Peoria City and Rockford Townships do not receive state stipend

Parity of Supervisor and Assessor Salaries

The following charts show the history of the Townships parity of salaries between the Supervisor and the Assessor.

Consumer Price Index Reference

The CPI index has increased at a 1.9 percent annual rate over the last 10 years. In 2015, it rose 0.7%, in 2014, it rose 0.8%, and in 2013, it rose 1.5%.



Current Results of Township Elected Officials Compensation

Of the five largest Townships in Central Illinois, Peoria City Township and Normal Township are the only Townships to have approved Compensation of their Township Elected Officials (Table 10). The salaries highlighted in gray are projections from year 2017 until final Township Trustee approval occurs in the next 1-2 months. Please note that the City of Bloomington Township 2018 projected salaries for Supervisor and Assessor include the stipends.

Township	Date of contact	Elected Official's Title	Current Official	2018 Salary	Salary Set Date	Term Start Date	Notes
Peoria City Township	8/19/2016	Supervisor	Joe Whalen	$ 96,628	7/31/2016	5/15/2017	Retiring - New supervisor - salary frozen at $96,628 4 yrs
Peoria City Township	8/19/2016	Assessor	Max Schlafley	$107,580	7/31/2016	1/1/2018	Running Again - Salary freeze at $107,580 4 yrs per Assessor
City of Bloomington Twp	8/19/2016	Supervisor	Deb Skillrud	**$96,000**	10/24/2016	5/1/2017	Running Again - #'s includes $16,000 stipend from JMS
City of Bloomington Twp	8/19/2016	Assessor	Steve Scudder	**$101,000**	10/24/2016	1/1/2018	Running Again - #'s includes $3000 stipend
Rockford Township	8/19/2016	Supervisor	Mickey Goral	**$103,636**	next 1-2 mths	5/15/2017	Running Again - #'s reflect no change in salary for start of new term
Rockford Township	8/19/2016	Assessor	Ken Crowley	**$107,820**	next 1-2 mths	1/1/2018	Running Again - #'s reflect no change in salary for start of new term
Champaign City Township	8/16/2016	Supervisor	Andy Quarnstrom	**$66,437**	next 1-2 mths	5/15/2016	Running Again
Champaign City Township	16-Aug	Assessor	Brian Christie	**$70,557**	next 1-2 mths	1/1/2018	Retiring
Normal Township	8/19/2016	Supervisor	Richard Farr	$85,000	8/18/2016	5/15/2017	Retiring. First year $85,000 with 2% each year following
Normal Township	8/19/2016	Assessor	Rob Cranston	$89,500	8/18/2016	1/1/2018	Running Again - First year $89,500 with 2% + add $1000 each year

Table 10: Current Results of Township Elected Official Compensation

Summary and Conclusions

Township Supervisor and Assessor salaries among the larger Townships of Central Illinois increase as Township population increases. The relationship is fairly predictable so that population can be used to help derive these salaries. This approach would help ensure that the salaries are consistent with those of comparable Townships. The fact that Decatur Township has experienced a population decrease and had frozen salaries seems to confirm this relationship. Rockford Township Assessor has specifically mentioned that even though there is a decline in EAV, there is not a decline in the number of parcels which demand Assessor attention. At the Peoria Assessor's recommendation, he has requested a freeze of his salary, as he will run again for another term.

Several Townships have salary increases scheduled. These range from 1.0% to 3.4%. It would be anticipated that generally the relationship between Township population and Supervisor and Assessor salaries also continues. City of Bloomington Township salaries could confidently be set based on these relationships for the foreseeable future.

TOWN OF THE CITY OF BLOOMINGTON, McLEAN COUNTY, ILLINOIS
a/k/a the City of Bloomington Township

ORDINANCE NO. 2016 - ___

ORDINANCE FOR COMPENSATION FOR TOWNSHIP OFFICIALS 2018-2021

WHEREAS, the Town of the City of Bloomington is required to pass and set the salary and benefits at least 180 days before the beginning of the terms of offices for elected officials whose compensation is to be fixed; and

WHEREAS, the Town of the City of Bloomington, pursuant to 50 ILCS 145/1 et seq., adopts the following as the salary schedule for the next term of office of the Supervisor and Assessor, to be elected in year 2017; and

WHEREAS, the City of Bloomington Township Supervisor's term of office commences on May 1, 2017 and ends on April 30, 2021; and

WHEREAS, the City of Bloomington Township Assessor's term of office commences on January 1, 2018 and ends on December 31, 2021.

NOW THEREFORE, we hereby authorize the salaries and benefits for elected township officials for their next term of office as follows:

1. Supervisor: The salary for the City of Bloomington Township Supervisor shall be the salary shown on Exhibit "A" attached hereto;

2. Assessor: The salary for the City of Bloomington Township Assessor shall be the salary shown on Exhibit "A" attached hereto;

3. Township Trustee: The salary for the City of Bloomington Township Trustee shall remain unchanged as shown on Exhibit "A";

4. The Supervisor and Assessor shall receive health, vision and dental benefits and payment of health insurance, vision insurance and dental insurance premiums for themselves and their dependents in addition to the salary schedule attached hereto as Exhibit "A" in accordance with the health insurance, vision insurance and dental insurance benefits which are included with the benefits of the regular Township and City of Bloomington staff personnel;

5. The City of Bloomington Township shall pay all required monies charged in accordance with Illinois statutes for the inclusion of the Supervisor and Assessor as members of the IMRF retirement plan;

6. It is acknowledged by the Trustees that the City of Bloomington Township Assessor may be entitled to additional compensation from the State of Illinois for performance of his or

her duty as Township Assessor. Said compensation is in addition to the salary compensation as outlined in Exhibit "A". Further, any such compensation paid for directly from the state of Illinois or any other governmental body shall not cause a reduction in the salary payment from the City of Bloomington Township;

7. It is acknowledged by the Trustees that the City of Bloomington Township Supervisor has acted as the Director of Scott Health Resources since 2001. The Trustees and City Council may direct through Intergovernmental Agreement that Scott Health Resources reimburse the City of Bloomington Township either a set dollar amount or percentage of the Supervisor salary as outlined in Exhibit "A". Further, any such reimbursement paid for by the Scott Health Resources shall not cause a reduction in the salary payment from the City of Bloomington Township;

8. In addition to the regular compensation, the Supervisor, Assessor and Trustees may be reimbursed for automobile travel which takes place in their personal vehicle. Any claim for mileage expense must be submitted in accordance with normal and customary procedures for reimbursement of claims. All per mile compensation shall be reimbursed on the basis of the standard per mile rate as shall be adopted by the Internal Revenue Service from time to time.

THEREFORE, the City of Bloomington Township has adopted this Ordinance this 24th day of October, 2016.

APPROVED:

____
Tari Renner
Chairman, Board of Trustees

ATTEST:

____
Cherry Lawson, Town Clerk

TOWN OF THE CITY OF BLOOMINGTON, McLEAN COUNTY, ILLINOIS
aka The City of Bloomington Township

EXHIBIT A - $3000 - (~3%)

SUPERVISOR *
(As of 04/30/2017 = $78,000.00) Initial increase includes JMS Stipend built in to Salary

Year	Annual	Monthly	Semi-Monthly
May 1, 2017 - April 30, 2018	$ 97,000.00	$ 8,083.33	$ 4,041.67
May 1, 2018 - April 30, 2019	$ 100,000.00	$ 8,333.33	$ 4,166.67
May 1, 2019 - April 30, 2020	$ 103,000.00	$ 8,583.33	$ 4,291.67
May 1, 2020 - April 30, 2021	$ 106,000.00	$ 8,833.33	$ 4,416.67

* JMS Stipend comes back into Town Fund

ASSESSOR *
(As of 12/31/2017 = $96,000.00)

Year	Annual	Monthly	Semi-Monthly
January 1, 2018 - December 31, 2018	$ 99,000.00	$ 8,250.00	$ 4,125.00
January 1, 2019 - December 31, 2019	$ 102,000.00	$ 8,500.00	$ 4,250.00
January 1, 2020 - December 31, 2020	$ 105,000.00	$ 8,750.00	$ 4,375.00
January 1, 2021 - December 31, 2021	$ 108,000.00	$ 9,000.00	$ 4,500.00

* State Stipend not included

TOWNSHIP TRUSTEES
$20 per meeting attended.

TOWN OF THE CITY OF BLOOMINGTON, McLEAN COUNTY, ILLINOIS
aka The City of Bloomington Township

EXHIBIT B - $2000 - (~2%)

SUPERVISOR *
(As of 04/30/2017 = $78,000.00) Initial increase includes JMS Stipend built in to Salary

Year	Annual	Monthly	Semi-Monthly
May 1, 2017 - April 30, 2018	$ 96,000.00	$ 8,000.00	$ 4,000.00
May 1, 2018 - April 30, 2019	$ 98,000.00	$ 8,166.67	$ 4,083.33
May 1, 2019 - April 30, 2020	$ 100,000.00	$ 8,333.33	$ 4,166.67
May 1, 2020 - April 30, 2021	$ 102,000.00	$ 8,500.00	$ 4,250.00

* JMS Stipend comes back into Town Fund

ASSESSOR *
(As of 12/31/2017 = $96,000.00)

Year	Annual	Monthly	Semi-Monthly
January 1, 2018 - December 31, 2018	$ 98,000.00	$ 8,166.67	$ 4,083.33
January 1, 2019 - December 31, 2019	$ 100,000.00	$ 8,333.33	$ 4,166.67
January 1, 2020 - December 31, 2020	$ 102,000.00	$ 8,500.00	$ 4,250.00
January 1, 2021 - December 31, 2021	$ 104,000.00	$ 8,666.67	$ 4,333.33

* State Stipend not included

TOWNSHIP TRUSTEES
$20 per meeting attended.

TOWN OF THE CITY OF BLOOMINGTON, McLEAN COUNTY, ILLINOIS
aka The City of Bloomington Township

EXHIBIT C - $1000 - (~1%)

SUPERVISOR *
(As of 04/30/2017 = $78,000.00) Initial increase includes JMS Stipend built in to Salary

Year	Annual	Monthly	Semi-Monthly
May 1, 2017 - April 30, 2018	$ 95,000.00	$ 7,916.67	$ 3,958.33
May 1, 2018 - April 30, 2019	$ 96,000.00	$ 8,000.00	$ 4,000.00
May 1, 2019 - April 30, 2020	$ 97,000.00	$ 8,083.33	$ 4,041.67
May 1, 2020 - April 30, 2021	$ 98,000.00	$ 8,166.67	$ 4,083.33

* JMS Stipend comes back into Town Fund

ASSESSOR *
(As of 12/31/2017 = $96,000.00)

Year	Annual	Monthly	Semi-Monthly
January 1, 2018 - December 31, 2018	$ 97,000.00	$ 8,083.33	$ 4,041.67
January 1, 2019 - December 31, 2019	$ 98,000.00	$ 8,166.67	$ 4,083.33
January 1, 2020 - December 31, 2020	$ 99,000.00	$ 8,250.00	$ 4,125.00
January 1, 2021 - December 31, 2021	$ 100,000.00	$ 8,333.33	$ 4,166.67

* State Stipend not included

TOWNSHIP TRUSTEES
$20 per meeting attended.

CITY of BLOOMINGTON TOWNSHIP
JOHN M SCOTT HEALTH RESOURCE CENTER
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees

FROM: Deborah L Skillrud, TWP Supervisor & JMSHRC Administrator

DATE: September 26, 2016

RE: Township Supervisor's Report/John M Scott Administrator's Report

1. **<u>Township</u>:** Total July cases for General Assistance listed on attached System Activity Report.

Jobs: (1) US Coliseum, (1) TJMAXX, (1) Popeyes (1) Mayors Manor, (1) Dominos.

New clients by age: 15% age 18 - 25; 25% age 26 - 40; 37.5% age 41 - 50 and 22.5% age 51 – 62.

Ten (10) clients are participating in our group counseling sessions. Ongoing group sessions continue to be successful.

Two (2) clients are on light duty due to physical and/or mental health restrictions.

Township staff viewed our first Illinois Township Day event as a huge success. Approximately 240 people took part in a complimentary grilled hotdog lunch. Our goal was for the community to become more aware of Township services.

2. **<u>Scott Health Resources</u>: FY2017 Statistics**

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	YTD
Private Dental Procedures	7	12	3	12									34
MCHD Dental	0	0	0	3									3
Medical Health Referrals	6	7	3	8									26
Med. Equipment/Supplies	1	0	0	2									3
Prescriptions Paid	13	13	13	12									51
# Maternal/Child Trips	6	12	6	10									34
# M/C Passengers	5	12	8	11									36
# Cancer Trips	56	22	14	62									154
# Cancer Passengers	34	11	7	31									83

John M. Scott Health Resources Center financials are attached.

3. **<u>Cemetery</u>:** The AVTT was a huge success with approximately 5,000 in attendance. Thank you to Mayor Renner and Aldermen who attended the event.

System Activity Report

[8/1/2016 - 8/31/2016] Report Date: 9/23/2016

General Assistance

Grants (New Clients) :	**18**	$4,632.19
Grants (Previous Clients) :	**105**	$27,203.41
In-Process :	**0**	
Denials :	**23**	
Sanctions :	**4**	
Terminations :	**22**	
	172	**$31,835.60**

General Assistance - Medical

Referrals :	**0**	
Disbursements :	**0**	
	0	**$0.00**

General Assistance - Work Program Assignments

Job Training :	**0**	
Workfare :	**31**	
	31	

General Assistance - Work Program Expenses

WF Gasoline :	**14**	$406.00
Haircut :	**5**	$25.00
WF 1-Ride :	**10**	$65.00
WF 30 Day :	**60**	$1,740.00
	89	**$2,236.00**

Emergency Assistance

Grants :	**12**	$5,736.29
In-Process :	**0**	
Denials :	**2**	
	14	**$5,736.29**

Additional Assistance

Transient :	**1**	$26.00
	1	**$26.00**

Additional Activity

A Call / Phone :	**427**
A Front Desk Walk-in :	**248**
An Appointment: New :	**15**
An Appointment: Reschedule :	**6**
General - Agencies :	**1**
General - Intake :	**188**
General - Orientation :	**234**
General - Other :	**30**
JMS - Appointment :	**16**
JMS - General :	**44**
JMS - Transportation :	**42**
JMS - Vision :	**6**

R - BHA :	**2**	
R - Chestnut :	**3**	
R - CHS :	**1**	
R - DHS :	**2**	
R - DORS :	**1**	
R - MCCA / LIHEAP :	**5**	
R - Other :	**19**	
R - Parole / Probation :	**2**	
R - PATH :	**4**	
R - Salvation Army :	**2**	
R - SSI :	**4**	
WF - Appointment :	**11**	
WF - Light Duty :	**9**	
WF - Sanction :	**5**	
WF - Work Sponsor Site :	**12**	
WF Training/Education :	**29**	
	1,368	
Grand Totals:	**1,675**	**$39,833.89**

John M Scott Health Care Trust
Balance Sheet
As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
0010 · Busey Bank 0947 (COBchecking)	90,677.30
1000 · BMCU share/checking (COBT)	19,359.69
1001 · BMCU share/savings (COBT)	10.15
1003 · USBank/ILFund 3902 (COBsavings)	77,203.33
1010 · Vanguard Trust	11,296,496.27
Total Checking/Savings	11,483,746.74
Total Current Assets	11,483,746.74
TOTAL ASSETS	**11,483,746.74**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · COBT Liabilities	10.00
2300 · ERI Liability	1,656.38
Total Other Current Liabilities	1,666.38
Total Current Liabilities	1,666.38
Total Liabilities	1,666.38
Equity	
3001 · Opening Bal Equity	7,102,641.40
3010 · Unrestrict (retained earnings)	3,825,431.08
Net Income	554,007.88
Total Equity	11,482,080.36
TOTAL LIABILITIES & EQUITY	**11,483,746.74**

John M Scott Health Care Trust
Profit & Loss
August 2016

	Aug 16
Ordinary Income/Expense	
Income	
5000 · Revenue	
56000 · Interest	
56010 · Interest from Investments	5,779.23
Total 56000 · Interest	5,779.23
57000 · Miscellaneous Revenues	
57310 · Donations	580.00
Total 57000 · Miscellaneous Revenues	580.00
Total 5000 · Revenue	6,359.23
56110 · Unrealized Gain/Loss Sale	4,091.76
Total Income	10,450.99
Expense	
6000 · Compensation & Benefits	
61000 · Comp & Benefits - Admin	
61101 · Salaries - Admin	1,522.39
62001 · Misc Fees - Admin	2.07
62101 · Health Ins - Admin	32.61
62121 · IMRF - Admin	218.92
62131 · FICA - Admin	115.09
Total 61000 · Comp & Benefits - Admin	1,891.08
62000 · Comp & Benefits - Program	
61102 · Salaries - Program	1,850.60
62002 · Misc Fees - Program	5.46
62102 · Health Ins - Program	116.11
62122 · IMRF - Program	266.12
62132 · FICA - Program	119.38
Total 62000 · Comp & Benefits - Program	2,357.67
Total 6000 · Compensation & Benefits	4,248.75
6900 · Office Expenses	
70690 · Other Purchased Services	100.00
71010 · Office Supplies	9.49
71070 · Vehicle Gas	28.80
71340 · Telecommunications	54.56
Total 6900 · Office Expenses	192.85
7000 · Client Services	
70030 · Client Dental Services	200.00
79090 · Client Prescription (Formulary)	247.48
Total 7000 · Client Services	447.48
Total Expense	4,889.08
Net Ordinary Income	5,561.91
Net Income	**5,561.91**

09/23/16

John M Scott Health Care Trust
Profit & Loss Budget vs. Actual
May through August 2016

	May - Au...	Budget	$ Over Bu...	% of B...
Ordinary Income/Expense				
Income				
5000 · Revenue				
56000 · Interest				
56010 · Interest from Investments	52,688.07			
56040 · Dividend Income	0.01			
Total 56000 · Interest	52,688.08			
57000 · Miscellaneous Revenues				
57310 · Donations	655.00			
Total 57000 · Miscellaneous Revenues	655.00			
Total 5000 · Revenue	53,343.08			
56110 · Unrealized Gain/Loss Sale	525,101.08			
Total Income	578,444.16			
Expense				
6000 · Compensation & Benefits				
61000 · Comp & Benefits - Admin				
61101 · Salaries - Admin	6,089.56			
62001 · Misc Fees - Admin	8.30			
62101 · Health Ins - Admin	130.44			
62121 · IMRF - Admin	875.68			
62131 · FICA - Admin	460.37			
61000 · Comp & Benefits - Admin - Other	0.00	26,187.00	-26,187.00	0.0%
Total 61000 · Comp & Benefits - Admin	7,564.35	26,187.00	-18,622.65	28.9%
62000 · Comp & Benefits - Program				
61102 · Salaries - Program	7,402.40			
62002 · Misc Fees - Program	21.86			
62102 · Health Ins - Program	464.44			
62122 · IMRF - Program	1,064.48			
62132 · FICA - Program	477.49			
62152 · IDES - Program	7.32			
62000 · Comp & Benefits - Program - Other	0.00	53,764.00	-53,764.00	0.0%
Total 62000 · Comp & Benefits - Program	9,437.99	53,764.00	-44,326.01	17.6%
Total 6000 · Compensation & Benefits	17,002.34	79,951.00	-62,948.66	21.3%
6900 · Office Expenses				
70010 · Legal	0.00	5,000.00	-5,000.00	0.0%
70520 · Vehicle Maintenance	34.65	1,000.00	-965.35	3.5%
70611 · Printing	0.00	1,000.00	-1,000.00	0.0%
70690 · Other Purchased Services	253.40	5,000.00	-4,746.60	5.1%
71010 · Office Supplies	9.49	200.00	-190.51	4.7%
71017 · Postage	0.00	1,000.00	-1,000.00	0.0%
71070 · Vehicle Gas	172.22	2,000.00	-1,827.78	8.6%
71340 · Telecommunications	199.14	1,000.00	-800.86	19.9%
89112 · Transfer ERI Reimbursement	1,656.38	19,876.00	-18,219.62	8.3%
Total 6900 · Office Expenses	2,325.28	36,076.00	-33,750.72	6.4%
7000 · Client Services				
70020 · Physician Services	0.00	2,000.00	-2,000.00	0.0%
70030 · Client Dental Services	1,716.60	20,000.00	-18,283.40	8.6%
70210 · Labs & Other Medical	0.00	1,000.00	-1,000.00	0.0%
79090 · Client Prescription (Formulary)	2,534.41	20,000.00	-17,465.59	12.7%
79980 · Special Prgrm Exp (Med Supply)	857.65	5,000.00	-4,142.35	17.2%
79990 · Mental Health Services & Meds	0.00	12,500.00	-12,500.00	0.0%
Total 7000 · Client Services	5,108.66	60,500.00	-55,391.34	8.4%
70190 · Community Grants				
70191 · Mental Health	0.00	30,000.00	-30,000.00	0.0%
70192 · Adult Dental--Preventative	0.00	20,000.00	-20,000.00	0.0%
70193 · CYFS	0.00	10,000.00	-10,000.00	0.0%
701940 · Contingency Grant	0.00	10,000.00	-10,000.00	0.0%
70195 · MCHD Adult Dental--Pain Control	0.00	15,000.00	-15,000.00	0.0%
70196 · Peace Meals	0.00	7,500.00	-7,500.00	0.0%
70197 · CHS--APN	0.00	25,000.00	-25,000.00	0.0%
70198 · CHCC--Operations	0.00	50,000.00	-50,000.00	0.0%
70199 · CHCC--Pharm Tech	0.00	10,000.00	-10,000.00	0.0%

John M Scott Health Care Trust
Profit & Loss Budget vs. Actual
May through August 2016

	May - Au...	Budget	$ Over Bu...	% of B...
Total 70190 · Community Grants	0.00	177,500.00	-177,500.00	0.0%
Total Expense	24,436.28	354,027.00	-329,590.72	6.9%
Net Ordinary Income	554,007.88	-354,027.00	908,034.88	-156.5%
Net Income	**554,007.88**	**-354,027.00**	**908,034.88**	**-156.5%**

City of Bloomington Township

Steven R. Scudder, Assessor
607 S. Gridley St. Suite A, Bloomington, IL 61701
Tel: (309) 828-6016 Fax: (309) 829-0663
stevenr@assessor-blm.com www.assessor-blm.com

To: Town Trustees
From: Steve Scudder
Date: September 26, 2016
Subject: Assessor Report

We have turned our assessments to the county for 2016. The notices should be going in the mail soon. Once the notices are out there will be a thirty day time frame to file a complaint at the county for the Board of Review. I have explained a little of how we have made adjustments to several neighborhoods to maintain the level of assessments. The three year ratio study of sales to our assessments is what was used to make the adjustments. After the adjustments were made we saw that we have improved the level of uniformity of the assessments inside the city.

As we begin the Board of Review we not sure on the amount of complaints that will be filed. The current media information and the reports that I have heard and read have indicated growth and things starting to trend in a positive direction.

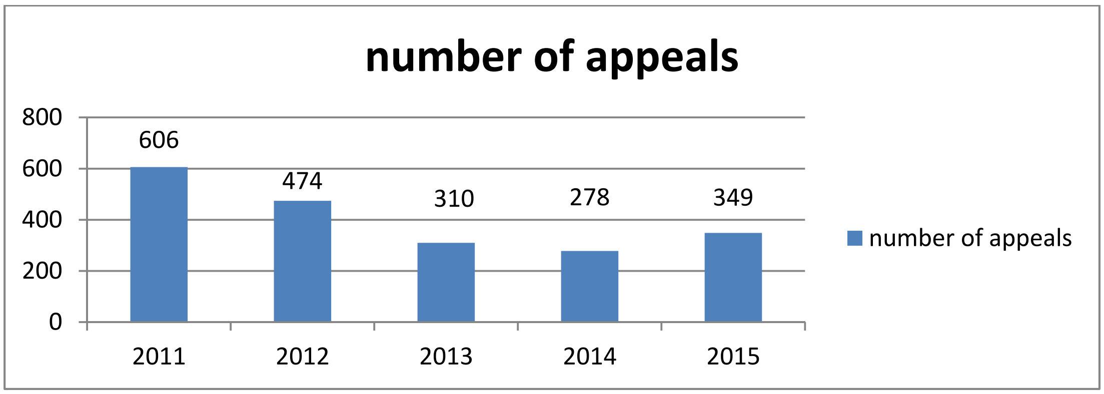
I have a chart of the 30 year mortgage interest rates still remain low and have had a downward trend since 2009.

The fifteen year mortgage interest rates trend the same way.

When we see interest rates trending down the prices would also trend down and when rates increase the prices would increase. These affect the prices because a lender would have less risk when lending at a higher interest rate. Meaning they would recover more of the amount loaned in a shorter period of time. There are many other things that are considered this is merely one aspect that is conveyed.

This being said a majority of the complaints are from a property owner that would say their property would not sell for the price we have it assessed. The State does a ratio study of the sales in the city and compares them to the assessments when they are sold. Those are what are used to make adjustments to the assessed value on the assessment date of January 1 of the year.

The Board of review in the past we have seen the number of complaints increase when the housing market was falling in 2011. The numbers of complaint have been around 300 the past three years and only in 2015 did we see an increase of complaints filed.



A report from HUD was brought to my attention from my Commercial Appraiser Tim Jorczak. The report had a lot of information about the housing market in the Bloomington Normal area. The information included was Mclean and Dewitt counties. It was good information on the growth and the potential growth in our area. The link is the following. https://www.huduser.gov/portal/publications/pdf/BloomingtonIL-comp-16.pdf

I thought you also may be interested.

We made some adjustments to commercial properties also this year and that could spike an increase in commercial property complaints.

Any questions?