

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, September 24, 2018
PLACE: Bloomington City Hall
TIME: 5:45 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 27, 2018 Board Meeting, as submitted by Cherry Lawson, Town Clerk. (Recommend that the Minutes of the August 27, 2018 Meeting be approved as presented.)
 - B. Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of August 2018 accounts. (Recommend that the Audits be approved as presented.)
 - C. Approval of General Town Fund anticipated expenditures as presented and certified. (Recommend that the Anticipated Expenditures be approved.)
- V. Presentation of Audit Report for Fiscal Year April 1, 2017 – March 31, 2018 by Richard W. Phillips, CPA. (Recommend that the FY 2017 – 2018 Audit be accepted and placed on file.)
- VI. Presentation of Annual Treasurer's Report April 1, 2017 – March 31, 2018. (Recommend acceptance of the FY 2017 – 2018 Annual Treasurer's Report).
- VII. Reports by Elected Officials
 - A. Comments: Deb Skillrud, Township Supervisor.
 - B. Comments: Steve Scudder, Township Assessor.
- VIII. Public Comments
- IX. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, AUGUST 27, 2018; 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 27, 2018. 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: Kim Bray, Jamie Mathy, Mboka Mwilambwe, Amelia Buragas, Karen Schmidt, Scott Black, David Sage, Diana Hauman, and Tari Renner.

Trustee absent: Joni Painter.

Elected officials present: Deborah L. Skillrud, Supervisor and Steve Scudder, Assessor.

Staff present: Cherry Lawson, Township Clerk.

Approval of Minutes of the July 23, 2018 Board Meeting, as submitted by Cherry Lawson, Township Clerk.

Motion by Trustee Schmidt, seconded by Trustee Hauman that the Minutes of July 23, 2018 Meeting be approved as presented.

Motion carried, (viva voce).

Action and Approval of the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of July 2018 accounts.

Motion by Trustee Schmidt, seconded by Trustee Hauman that the Audits be approved as presented.

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

Ayes: Trustees Bray, Mwilambwe, Sage, Buragas, Schmidt, Black, Hauman, Mathy, and Renner.

Nays: none.

Motion carried.

Approval of the General Town Fund, Anticipated Expenditures as presented and certified.

Motion by Trustee Schmidt, seconded by Trustee Hauman that the Anticipated Expenditures be approved as presented.

Evergreen Memorial Cemetery Board Appointment.

Motion by Trustee Schmidt, seconded by Trustee Hauman that the appointment of Garrett Thalgott to the Evergreen Memorial Cemetery Board be approved.

Motion carried, (viva voce).

Consideration of a short year audit and final transfer of John M. Scott Trust funds to close balance held by the Township.

Motion by Trustee Schmidt, seconded by Trustee Hauman that a short year audit and final transfer of John M. Scott Trust funds from the Township to the City of Bloomington be approved

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

Ayes: Trustees Bray, Mwilambwe, Sage, Buragas, Schmidt, Black, Hauman, Mathy, and Renner.

Nays: none.

Motion carried.

Amended Notice of Regular Meetings in 2018.

Trustee Hauman assumed this item was contingent upon the City Council approving Item 8B. Text Amendment to Chapter 2 of the City Code which would change the start time for Regular Meeting from 7:00 p.m. to 6:00 p.m. on its Regular Agenda later this evening. She recommended the motion read: accept contingent upon City Council's affirmative action on Item 8B.

Motion by Trustee Hauman, seconded by Trustee Bray that Amended 2018 Annual List of Meetings for the Township be accepted contingent upon City Council's affirmative action on Item 8B. during its Regular Session Meeting this date.

Motion carried, (viva voce).

Ms. Skillrud stated Township staff was assured by City staff if a Township meeting ran long, the Council meeting would commence after the Township meeting was adjourned.

Deborah Skillrud, Supervisor, addressed the Board. She introduced Mr. Garrett Thalgott, Evergreen Memorial Cemetery Board's newest appointee. He was an attorney with Open Meeting Act experience. He had also been actively involved at the Cemetery and was interested in historical preservation of the Cemetery. She also introduced Tina Crow and Gaye Nicholas, Cemetery's administrative staff.

Trustee Renner congratulated the Cemetery and Ms. Skillrud for the Dorothy Gale exhibit. Ms. Skillrud promoted the Cemetery Walk scheduled for September 29 & 30 and October 6 & 7, 2018.

Ms. Skillrud invited the Board and public on Thursday, September 13th from 11:00 a.m. until 1:00 p.m. to Townships of Illinois Day *Impact Your Environment Expo*. This year's focus will be the POTS, (Promoting Others to Succeed), program. Also featured are ten, (10), community partner tables.

The lease for the POTS Program will commence on September 1st. Move in was scheduled on September 4th. Two, (2), truckloads of pots from the various nurseries/garden centers have been collected. The program was moving in a positive direction.

Steve Scudder, Assessor, addressed the Board. His staff was in the process of completing the 2018 assessments. Some townships have submitted their assessments to the County Supervisor of Assessments. There have been some multiplier adjustments. The City of Bloomington Township has not had a multiplier in five, (5), years. He was not expecting an adjustment to the assessments once submitted. There was always the possibility the County could make an adjustment. The Board of Review Rules for a resident to file complaint if not in agreement with the Township's assessment had been provided to the Board. The Board of Review has the authority to adjust a single property. Property owners with questions about the application, should contact the Assessor's Office.

Trustee Schmidt questioned when the Board would receive a comparison report reviewing last year's assessments. Mr. Scudder offered to provide a Year-Over-Year Comparison Report at the Board's September meeting with a report regarding the Board of Review. Typically the Board of Review Complaint Report was completed as it highlighted what had been submitted, as well as any proposed adjustments.

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

Motion by Trustee Schmidt, seconded by Trustee Hauman to adjourn. Time: 6:43 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 2018**, 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 **24th day of September 2018**.

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

Notary Public

This **24th day of September 2018**.

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 **\$497,326.05** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$28,448.70** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$1,459,030.33** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

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 Town Supervisor.

Town Clerk

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

Month of: **AUGUST 2018**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 45,108	
Investments: Illinois Fund (as of 06/30/2018)	\$ 464,045	
Investments: Prairie State Bank & Trust (64)	\$ 1,276,604	
	<u>Public Funds at Commencement</u>	\$ 1,785,757

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 21	
Interest: Prairie State Bank (64)	\$ 268	
Interest: Illinois Funds (1085)	\$ 1,624	
Other Income - JMSHRC	\$ (163)	
Other Income - Retiree Insurance	\$ 1,342	
Other Income - Workfare	\$ 1,200	
Other Income - Other	\$ 830	
Personal Property Replacement Tax	\$ 21,797	
Tax Levy	\$ 282,158	
	<u>Public Funds Received This Month</u>	\$ 309,077
	Public Funds Available	\$ 2,094,834

Public Funds Expended This Month

TOTAL Public Funds at Month End

\$ 1,984,805

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 28,449	
Investments: Illinois Fund (as of 08/31/2018)	\$ 497,326	
Investments: Prairie State Bank & Trust (64)	\$ 1,459,030	
	<u>TOTAL Public Funds at Month End</u>	<u><u>\$ 1,984,805</u></u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 45,108	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 21	
Other Income - JMSHRC	\$ (163)	
Other Income - Retiree Insurance	\$ 1,342	
Other Income - Workfare	\$ 1,200	
Other Income - Other	\$ 830	
Transfer from Prairie State Bank & Trust Reserve (64)	\$ 100,000	
Total Deposits for Month	<u>\$ 103,230</u>	
	Total Funds Available	\$ 148,338
Checks Written		
Assessor's Office Expenses	\$ 1,267	
Community Agency Funding	\$ 2,500	
Compensation & Benefits	\$ 99,557	
Services & Expenses	\$ 4,716	
Supervisor's Office Expenses	\$ 1,989	
PPRT Transfer to Cemetery Fund	\$ 6,193	
PPRT Transfer to General Assistance Fund	\$ 3,668	
Total Checks Written	<u>\$ 119,890</u>	
	Total Checks Written	\$ 119,890
	Prairie State Bank & Trust (53) Balance at Month End	<u><u>\$ 28,449</u></u>

Prairie State Bank & Trust (53) Reconciliation at Month End

Balance per Bank Statement	\$ 80,044	
Less Outstanding Checks	\$ (51,595)	
	<u>Checkbook Balance per Reconciliation</u>	<u><u>\$ 28,449</u></u>

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

Statement of Receipts and Disbursements

Aug-18

Revenue			
7000 Interest	\$	1,913	
7400 Other Income	\$	3,209	
7600 Personal Property Replacement Tax	\$	21,797	
7800 Tax Levy	\$	282,158	
Total Revenue			\$ 309,077
		Total Income	\$ 309,077
Expense			
Assessor's Office			
9151 Auto Expense	\$	16	
9161 Telephone	\$	270	
9171 Utilities	\$	594	
9251 Education/Meetings/Conferences	\$	45	
9291 Janitorial	\$	150	
9301 Computer Services	\$	192	
Total Assessor's Office			\$ 1,267
Community Agency Funding			
1025 GA Workfare Development/Client Services	\$	2,500	
Total Community Agency Funding			\$ 2,500
Compensation (Salaries) & Benefits			
7011 TWP Supervisor	\$	7,833	
7021 TWP Assessor	\$	8,000	
7031 Town Clerk	\$	200	
7051 General Assistance Staff	\$	29,099	
7061 Deputy Assessors	\$	28,079	
7081 IMRF/Employer	\$	8,587	
7091 FICA (SS/MC)/Employer	\$	5,105	
7101 Group Medical/Employer	\$	12,653	
Total Compensation (Salaries) & Benefits			\$ 99,557
Services & Expenses			
1030 Legal Expense	\$	1,938	
1038 Other Expenditures	\$	(21)	
1040 Building Maintenance	\$	385	
1042 Janitorial Services & Supplies	\$	263	
1045 Special Projects	\$	2,152	
Total Services & Expenses			\$ 4,716
Supervisor's Office			
8121 Janitorial	\$	188	
8131 Utilities	\$	892	
8141 Telephones	\$	337	
8161 Education/Conference/Meetings	\$	72	
8181 Equipment Repair/Rental	\$	243	
8221 Computer/Contract Services	\$	258	
Total Supervisor's Office			\$ 1,989
		Total Expense	\$ 110,029
Net Income			\$ 199,048

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

Year to Date Budget Comparison

Income	<u>Aug-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 3,336	\$ 5,000	\$ (1,664)	66.7%
7400 Other Income	\$ 19,498	\$ 167,000	\$ (147,502)	11.7%
7450 Township Litigation Income	\$ -	\$ 40,000	\$ (40,000)	0.0%
7600 Personal Property Replacement Tax	\$ 70,816	\$ 113,000	\$ (42,184)	62.7%
7800 Tax Levy	\$ 1,087,132	\$ 1,495,000	\$ (407,868)	72.7%
Total Revenue	<u>\$ 1,180,782</u>	<u>\$ 1,820,000</u>	<u>\$ (639,218)</u>	<u>64.9%</u>
Total Income	<u>\$ 1,180,782</u>	<u>\$ 1,820,000</u>	<u>\$ (639,218)</u>	<u>64.9%</u>
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ 418	\$ 21,544	\$ (21,126)	1.9%
9151 Auto Expense	\$ 179	\$ 3,000	\$ (2,821)	6.0%
9161 Telephone	\$ 1,346	\$ 2,500	\$ (1,154)	53.8%
9171 Utilities	\$ 2,290	\$ 5,800	\$ (3,510)	39.5%
9191 Postage	\$ -	\$ 500	\$ (500)	0.0%
9201 Office Supplies	\$ 205	\$ 1,200	\$ (995)	17.1%
9211 Publications & Printing	\$ -	\$ 1,150	\$ (1,150)	0.0%
9231 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
9241 Equipment Repair/Rental	\$ -	\$ 2,000	\$ (2,000)	0.0%
9251 Education/Meetings/Conferences	\$ 2,686	\$ 15,000	\$ (12,314)	17.9%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 7,644	\$ 35,000	\$ (27,356)	21.8%
9291 Janitorial	\$ 750	\$ 2,000	\$ (1,250)	37.5%
9301 Computer Services	\$ 948	\$ 10,000	\$ (9,052)	9.5%
9311 Mapping/GIS Services	\$ -	\$ 35,500	\$ (35,500)	0.0%
9312 Membership Dues/Assessor's Staff	\$ -	\$ 2,000	\$ (2,000)	0.0%
Total Assessor's Office	<u>\$ 16,466</u>	<u>\$ 151,194</u>	<u>\$ (134,728)</u>	<u>10.9%</u>
Community Agency Funding				
1023 Mental Health/Community Medical	\$ -	\$ 20,000	\$ (20,000)	0.0%
1025 GA Workfare Development/Client Services	\$ 2,500	\$ 25,500	\$ (23,000)	9.8%
1026 Youth Services	\$ -	\$ 37,500	\$ (37,500)	0.0%
1027 Senior Services	\$ -	\$ 68,500	\$ (68,500)	0.0%
Total Community Agency Funding	<u>\$ 2,500</u>	<u>\$ 151,500</u>	<u>\$ (149,000)</u>	<u>1.7%</u>
Compensation & Benefits				
7011 TWP Supervisor	\$ 39,167	\$ 94,000	\$ (54,833)	41.7%
7021 TWP Assessor	\$ 40,000	\$ 96,000	\$ (56,000)	41.7%
7031 Town Clerk	\$ 1,000	\$ 2,500	\$ (1,500)	40.0%
7041 Town Trustees	\$ 540	\$ 2,800	\$ (2,260)	19.3%
7051 General Assistance Staff	\$ 139,964	\$ 396,000	\$ (256,036)	35.3%
7061 Deputy Assessors	\$ 140,579	\$ 404,000	\$ (263,421)	34.8%
7081 IMRF/Employer	\$ 42,819	\$ 163,000	\$ (120,181)	26.3%
7091 FICA (SS/MC)/Employer	\$ 25,159	\$ 77,000	\$ (51,841)	32.7%
7101 Group Medical/Employer	\$ 63,265	\$ 170,000	\$ (106,735)	37.2%
7111 State Unemployment/Employer	\$ 148	\$ 1,200	\$ (1,052)	12.4%
Total Compensation & Benefits	<u>\$ 492,641</u>	<u>\$ 1,406,500</u>	<u>\$ (913,859)</u>	<u>35.0%</u>

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

Year to Date Budget Comparison (cont.)

Services & Expenses	<u>Aug-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 1,760	\$ 1,500	\$ 260	117.4%
1029 Auditing Expense	\$ -	\$ 12,000	\$ (12,000)	0.0%
1030 Legal Expense	\$ 6,761	\$ 12,000	\$ (5,239)	56.3%
1034 Insurance	\$ 12,611	\$ 14,000	\$ (1,389)	90.1%
1035 Publishing	\$ 174	\$ 500	\$ (326)	34.8%
1038 Other Expenditures	\$ 217	\$ 4,000	\$ (3,783)	5.4%
1039 Debt Service - Principal & Interest	\$ -	\$ 100	\$ (100)	0.0%
1040 Building Maintenance	\$ 1,339	\$ 6,000	\$ (4,661)	22.3%
1042 Janitorial Services & Supplies	\$ 1,507	\$ 4,000	\$ (2,494)	37.7%
1044 Building Repairs	\$ -	\$ 200,000	\$ (200,000)	0.0%
1045 Special Projects	\$ 6,445	\$ 82,000	\$ (75,555)	7.9%
Total Services & Expenses	\$ 30,814	\$ 336,100	\$ (305,286)	9.2%
Supervisor's Office				
8091 Postage	\$ -	\$ 1,500	\$ (1,500)	0.0%
8101 Rent/Debt Service	\$ 626	\$ 40,000	\$ (39,374)	1.6%
8121 Janitorial	\$ 938	\$ 2,100	\$ (1,163)	44.6%
8131 Utilities	\$ 3,435	\$ 9,500	\$ (6,065)	36.2%
8141 Telephones	\$ 1,685	\$ 4,000	\$ (2,315)	42.1%
8151 Car Expense	\$ 276	\$ 2,000	\$ (1,724)	13.8%
8161 Education/Conference/Meetings	\$ 318	\$ 2,000	\$ (1,682)	15.9%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,213	\$ 8,000	\$ (6,787)	15.2%
8191 Office Supplies	\$ -	\$ 4,000	\$ (4,000)	0.0%
8201 Printing	\$ 837	\$ 500	\$ 337	167.3%
8211 Publications	\$ -	\$ 250	\$ (250)	0.0%
8221 Computer/Contract Services	\$ 612	\$ 16,900	\$ (16,288)	3.6%
8241 Membership Dues	\$ 35	\$ 150	\$ (115)	23.3%
Total Supervisor's Office	\$ 9,974	\$ 95,900	\$ (85,926)	10.4%
Total Expense	\$ 552,395	\$ 2,141,194	\$ (1,588,799)	25.8%
Net Income	\$ 628,387	\$ (321,194)	\$ 949,581	

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

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
0502 - Prairie State Bank & Trust (53)			
08/01/2018	8106	Soaring Eagle Cleaning Services LLC	-600.00
08/04/2018	EFT	EFT-Valutec Card Solutions	-83.40
08/07/2018	8114	City of Bloomington Finance Dept	-15.84
08/07/2018	8115	Coldwell Banker, Honig-Bell	-120.00
08/07/2018	8116	Mescher Law Offices PC	-1,938.00
08/07/2018	8117	Xerox Corporation	-39.60
08/14/2018	Transfer	Prairie State Bank & Trust	100,000.00
08/14/2018	8118	Town of the City of Bloomington - CEM	-6,193.25
08/14/2018	8119	Town of the City of Bloomington - GA	-3,667.80
08/14/2018	8120	McLean County Chamber of Commerce	-60.00
08/14/2018	8121	Verizon Wireless	-71.66
08/14/2018	8122	Titan CC Lighting LLC	-2,152.00
08/14/2018	8123	VISA (SRS)	-45.00
08/14/2018	8124	Tee Jay Central, Inc	-88.20
08/14/2018	8125	VISA (DLS)	-2,499.90
08/15/2018	10060	Henson Disposal & Recycling	1,200.00
08/15/2018	7369	Paymac, Inc	830.00
08/15/2018	20180815	EFT-Payroll	-23,875.43
08/15/2018	10096199	EFT-Federal Tax Deposit	-8,936.62
08/15/2018	1228287776	EFT-IL Tax Deposit	-1,557.35
08/15/2018	EFT	TASC (Total Administrative Services Corp)	-1,430.90
08/17/2018	8126	John M Scott Health Resources Center	-163.15
08/21/2018	8127	City of Bloomington Water Dept	-604.51
08/21/2018	8128	Xerox Financial Services	-202.92
08/28/2018	41355	Town of the City of Bloomington - CEM	12,674.33
08/28/2018	8129	TOI; Township Officials of IL	-175.00
08/28/2018	8130	Frontier Communications	-606.73
08/28/2018	8131	Hermes Service & Sales Inc	-297.00
08/28/2018	8132	Ameren Illinois	-881.46
08/28/2018	8133	McLean County Elected Officials	-12.00
08/31/2018	09986361472	IMRF - Illinois Municipal Retirement Fund	1,342.12
08/31/2018	20180831	EFT-Payroll	-21,864.47
08/31/2018	93363085	EFT-Federal Tax Deposit	-8,058.30
08/31/2018	0408538912	EFT-IL Tax Deposit	-1,429.47
08/31/2018	EFT	TASC (Total Administrative Services Corp)	-1,507.43
08/31/2018	8134	NCPERS Group Life Ins	-128.00
08/31/2018	8135	City of Bloomington Health Insurance	-23,912.29
08/31/2018	33050	EFT-IMRF	-19,509.45
08/31/2018	Credit	Interest	21.24
Total			<u><u>-16,659.44</u></u>

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

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Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL ASSISTANCE 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 2018**, 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 **24th day of September 2018**.

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

Notary Public

This **24th day of September 2018**.

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 FUND, and find the same in all respects true and correct and that there appears to be a balance of **\$24,820.65** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$716,393.89** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

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 Town Supervisor.

Town Clerk

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Town of the City of Bloomington--General Assistance Fund

Month of: **AUGUST 2018**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 26,845	
Investments: Prairie State Bank & Trust (19)	\$ 676,467	
Public Funds at Commencement		\$ 703,313

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$ 7	
Interest: Prairie State Bank (19)	\$ 144	
Personal Property Replacement Tax	\$ 3,668	
Refunds & Recoveries	\$ 7,785	
Tax Levy	\$ 54,783	
Public Funds Received This Month		\$ 66,387
Public Funds Available		\$ 769,699

Public Funds Expended This Month

	\$ 28,485
TOTAL Public Funds at Month End	<u>\$ 741,215</u>

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 24,821	
Investments: Prairie State Bank & Trust (19)	\$ 716,394	
TOTAL Public Funds at Month End		<u>\$ 741,215</u>

Checking Account Activity

Checkbook Balance at Commencement	\$ 26,845	
Deposits:		
Interest: Prairie State Bank & Trust (00)	\$ 7	
Personal Property Replacement Tax	\$ 3,668	
Refunds & Recoveries	\$ 7,785	
Transfer from Prairie State Bank & Trust Reserve (19)	\$ 15,000	
Total Deposits for Month	\$ 26,460	
Total Funds Available		\$ 53,306
Checks Written: General Assistance		\$ 28,485
Checkbook Balance at Month End		<u>\$ 24,821</u>

Prairie State Bank & Trust (00) Reconciliation at Month End

Balance per Bank Statement	\$ 31,550	
Less Outstanding Checks	\$ (6,729)	
Checkbook Balance per Reconciliation		<u>\$ 24,821</u>

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Aug-18

Revenue			
7000 Interest	\$	151	
7600 Personal Property Replacement Tax	\$	3,668	
7700 Refunds & Recoveries	\$	7,785	
7800 Tax Levy	\$	54,783	
Total Revenue			\$ 66,387
Total Income			\$ 66,387
Expense: CW			
6011 Groceries/Personal Essentials	\$	6,225	
6021 Rent	\$	12,577	
6051 Utilities	\$	1,542	
6071 Emergency Assistance	\$	7,345	
6101 Transportation	\$	171	
6121 Allowances	\$	625	
Total CW			\$ 28,485
Total Expense			\$ 28,485
Net Income			\$ 37,902

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

		<u>Aug-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income					
Revenue					
7000 Interest	\$	712	\$ 2,000	\$ (1,288)	35.6%
7400 Other Income	\$	-	\$ 150	\$ (150)	0.0%
7600 Personal Property Replacement Tax	\$	13,159	\$ 17,000	\$ (3,841)	77.4%
7700 Refunds & Recoveries	\$	22,470	\$ 40,000	\$ (17,530)	56.2%
7800 Tax Levy	\$	211,074	\$ 300,000	\$ (88,926)	70.4%
Total Revenue	\$	247,415	\$ 359,150	\$ (111,735)	68.9%
Total Income	\$	247,415	\$ 359,150	\$ (111,735)	68.9%
Expense					
CW					
6011 Groceries/Personal Essentials	\$	31,122	\$ 123,000	\$ (91,878)	25.3%
6021 Rent	\$	68,982	\$ 250,000	\$ (181,018)	27.6%
6051 Utilities	\$	7,588	\$ 36,000	\$ (28,412)	21.1%
6061 Medical	\$	-	\$ 20,000	\$ (20,000)	0.0%
6071 Emergency Assistance	\$	18,454	\$ 70,000	\$ (51,546)	26.4%
6081 Hospital	\$	-	\$ 10,000	\$ (10,000)	0.0%
6091 Burial	\$	-	\$ 3,000	\$ (3,000)	0.0%
6101 Transportation	\$	1,119	\$ 50,000	\$ (48,881)	2.2%
6121 Allowances	\$	3,154	\$ 15,000	\$ (11,846)	21.0%
Expense	\$	130,418	\$ 577,000	\$ (446,582)	22.6%
Total Expense	\$	130,418	\$ 577,000	\$ (446,582)	22.6%
Net Income	\$	116,996	\$ (217,850)	\$ 334,846	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
0501 - Prairie State Bank & Trust (00)			
08/01/2018	AB7835472	Treasurer, State of IL, SSI Reimbursement	1,060.00
08/05/2018	EFT	EFT-Kroger via Valutec	-6,225.25
08/07/2018	AB7843168	Treasurer, State of IL, SSI Reimbursement	3,180.00
08/07/2018	AB7843169	Treasurer, State of IL, SSI Reimbursement	795.00
08/07/2018	33773	Clothier Land Trust H-187 %Willow Creek	-172.83
08/07/2018	33774	Pedcor Investments-2002 dba Danbury Ct	-359.00
08/07/2018	33775	Mayor's Manor LTD Partnership (rent)	-80.00
08/07/2018	33776	Bloomington Leased Housing Associates VI	-66.00
08/07/2018	33777	Grove Street Partnership %Apt Mart	-265.00
08/07/2018	33778	Home Sweet Home Ministries, Inc	-400.00
08/07/2018	33779	Van Hook, Mark	-200.00
08/07/2018	33780	Ameren Illinois	-1,005.30
08/07/2018	33781	Mayor's Manor LTD Partnership (laundry)	-10.00
08/07/2018	33782	Hairmasters Institute of Cosmetology Inc	-10.00
08/07/2018	33783	VISA ...0684	-16.00
08/07/2018	33784	Moore, J Sales %Maple Grove Estates	-265.00
08/07/2018	33785	Barakat Family Partnership %Core3 Prop Mg	-265.00
08/07/2018	33786	Zoeller & Burcham Properties LLC	-200.00
08/07/2018	33787	Peterson, Robert B	-359.00
08/07/2018	33788	SRIM LLC %Redbird Property Mgmt Inc	-265.00
08/07/2018	33789	M&M Real Estate Partnership LLC %ClassAct	-715.00
08/07/2018	33790	GMTK Management	-265.00
08/07/2018	33791	Henry, Myona & Curvin J	-265.00
08/07/2018	33792	Kahwaji, Gregory R & Robyn K	-211.61
08/07/2018	33793	Gruber, Ronald C dba Gruber Rentals	-174.69
08/07/2018	33794	Dotson, Bernard & Rearn M	-445.00
08/07/2018	33795	Moore Living Trust dba Hilltop MHP	-200.00
08/07/2018	33796	NICOR Gas	-100.00
08/14/2018	Transfer	Prairie State Bank & Trust	15,000.00
08/14/2018	33797	BHA; Blmgtn Housing Authority (rent)	-734.91
08/14/2018	33798	BHA; Blmgtn Housing Authority (laundry)	-100.00
08/14/2018	33799	Zoeller & Burcham Properties LLC	-508.42
08/14/2018	33800	Hafner, Fred & Paula dba Hafner Rev Trust	-100.00
08/14/2018	33801	Ameren Illinois	-896.93
08/14/2018	33802	City of Bloomington Water Department	-112.59
08/14/2018	33803	NICOR Gas	-586.00
08/14/2018	33804	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-90.00
08/14/2018	33805	Allied Properties LLC	-265.00
08/14/2018	33806	Cardinal Ridge (was Southgate)	-1,035.66
08/14/2018	33807	Clothier Land Trust H-187 %Willow Creek	-415.00
08/14/2018	33808	Miller Trust, Annetta O dba Miller Prop	-265.00
08/14/2018	33809	Moore Enterprises, Alexander Estates	-265.00
08/14/2018	33810	Moore Enterprises dba Grandview Estates	-265.00
08/14/2018	33811	Pelhank, Wayne A dba Heartland Apt Mgmt	-200.00
08/14/2018	33812	Trujillo, Ledy	-265.00
08/14/2018	33813	Williams, Danarion T %Kimberly Williams	-25.74
08/14/2018	33814	M&M Real Estate Partnership LLC %ClassAct	-359.00
08/14/2018	33815	Thomas-Jones, Laura Ann	-200.00
08/14/2018	33816	Downtowner Apts, The	-25.00
08/14/2018	33817	Mission Mart	-308.80
08/16/2018	8119	EFT-Personal Property Replacement Tax	3,667.80
08/20/2018	038503	Circuit Clerk of McLean County	100.00
08/21/2018	33818	B/N-Blmgtn-Normal Public Transit System	-14.00
08/21/2018	33819	RV Horizons Inc dba Bloomington GW MHPLLC	-265.00
08/21/2018	33820	Miller Trust, Annetta O dba Miller Prop	-200.00
08/21/2018	33821	Huck's/WEX Bank	-140.69
08/21/2018	33822	Butzirus, Brad L dba Butzirus Rental Prop	-483.00
08/21/2018	33823	Fairway Apts LLC %First Site Ltd	-546.00

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity (continued)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
08/21/2018	33824	M&M Real Estate Partnership LLC %ClassAct	-265.00
08/21/2018	33825	Modine Inc	-265.00
08/21/2018	33826	Schumacher, Craig A dba IRV Partners LLC	-200.00
08/21/2018	33827	Ameren Illinois	-9.15
08/21/2018	33828	Cardinal Ridge (was Southgate)	-220.00
08/28/2018	33829	Mayor's Manor LTD Partnership (laundry)	-9.00
08/28/2018	33830	Mayor's Manor LTD Partnership (rent)	-160.00
08/28/2018	33831	BHA; Blmgtm Housing Authority (rent)	-476.00
08/28/2018	33832	VISA ...0684	-26.88
08/28/2018	33833	Ameren Illinois	-216.69
08/28/2018	33834	Hafner, Fred & Paula dba Hafner Rev Trust	-200.00
08/28/2018	33835	BHA; Blmgtm Housing Authority (laundry)	-70.00
08/28/2018	33836	Home Sweet Home Ministries, Inc	-200.00
08/28/2018	33837	Salvation Army	-600.00
08/28/2018	33838	City of Bloomington Water Department	-254.89
08/28/2018	33839	NICOR Gas	-17.78
08/28/2018	33840	Allied Properties LLC	-250.00
08/28/2018	33841	Coker, Joan & Ronald I	-200.00
08/28/2018	33842	Clayton Jefferson LLC	-265.00
08/28/2018	33843	Cardinal Ridge (was Southgate)	-265.00
08/28/2018	33844	Midwest Properties Illinois LLC	-483.00
08/28/2018	33845	VanGorder, David J	-291.11
08/28/2018	33846	Grove Street Partnership %Apt Mart	-265.00
08/28/2018	33847	Manna, Michael %Redbird Property Mgmt	-265.00
08/28/2018	33848	Swallow, Robert R dba RS Apartments	-265.00
08/28/2018	33849	Thomason Trust, Lula M	-240.00
08/28/2018	33850	Corn Belt Energy Corporation	-483.00
08/28/2018	33851	Fairmont LLC	-265.00
08/28/2018	33852	Jeffery, Deon A Jr & Erika	-546.00
08/30/2018	AB7937599	Treasurer, State of IL, SSI Reimbursement	2,650.00
08/31/2018	Credit	Interest	7.30
			<u>-2,024.82</u>

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of August 2018**, 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 **10th day of September 2018**.

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

Notary Public

This **10th day of September 2018**.

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 **\$300.00** in Petty Cash held at Evergreen Memorial Cemetery Office, **\$88,209.06** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$212,259.91** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$126,426.50** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$206,302.05** in STATE FARM BANK (0441), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Garrett Thalgott

Cemetery Board Vice President:

Gregory E Fraley

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

This **24th day of September 2018**.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

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 Town Supervisor.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: **AUGUST 2018**

Funds at Commencement

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	123,607	
Cash: Heartland Bank 7782 (Reserve)	\$	119,723	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 07/31/2018	\$	206,302	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	126,400	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2018	\$	199,898	
			Funds at Commencement
			\$ 775,980

Public Funds Received This Month

Real Estate Tax Levy	\$	92,504	
Personal Property Replacement Tax	\$	6,193	\$ 98,697

Other Funds Received This Month

Opening/Closing Fees	\$	1,990	
Sale of Lots	\$	4,095	
Sale of Crypts	\$	150	
Sale of Niches	\$	100	
Sale of Burial Supplies	\$	200	
Sales - Pet Cemetery Spaces	\$	200	
Sales - Other	\$	11	
Interest: Reserve/Checking/Back Taxes	\$	61	
Income from Trusts	\$	27	
Other Income	*	\$ 33,226	
Inspection Fees	\$	375	\$ 40,434

Total Funds Received This Month

Total Funds Available

Funds Expended This Month

TOTAL Funds at Month End

Funds at Month End

Cash: Petty Cash	\$	300	
Cash: Heartland Bank 7774 (Checking)	\$	88,209	
Cash: Heartland Bank 7782 (Reserve)	\$	212,260	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 07/31/2018	\$	206,302	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	126,427	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2018	\$	199,898	
			TOTAL Funds at Month End
			\$ 833,395

Checking Account Activity

Checkbook Balance at Commencement			\$ 123,607
Deposits			
Personal Property Replacement Tax	\$	6,193	
Opening/Closing Fees	\$	1,990	
Sale of Lots	\$	4,295	
Sale of Crypts	\$	150	
Sale of Niches	\$	100	
Sale of Burial Supplies	\$	200	
Other Sales	\$	11	
Interest: Checking	\$	28	
Other Income	\$	33,226	
Inspection Fee	\$	375	
Transfer to Petty Cash (for Sr Expo)	\$	(250)	
Total Deposits for Month			\$ 46,318

Total Funds Available

Checks Written

Compensation & Benefits	\$	39,169	
Administrative Expenses	\$	2,893	
Cemetery Improvements, Maintenance & Repair	\$	33,109	
Cemetery Operations	\$	6,544	
Total Checks Written			\$ 81,716

Total Checks Written

Checkbook Balance at Month End

Bank Reconciliation at Month End

Balance per Bank Statement	\$	108,067	
Less Outstanding Checks	\$	(19,858)	
			Checkbook Balance per Reconciliation
			\$ 88,209

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Aug-18

Revenue

40100 Real Estate Tax Levy	\$	92,504	
41000 Personal Property Replacement Tax	\$	6,193	
42000 Opening/Closing Fee	\$	1,990	
42500 Sale of Lots	\$	4,095	
43000 Sale of Crypts	\$	150	
43100 Sale of Niches	\$	100	
44700 Sale of Burial Supplies	\$	200	
44900 Other Sales	\$	11	
44800 Chapel Fee	\$	200	
43500 Interest: Reserve	\$	28	
49000 Income from Trusts	\$	27	
49020 Other Income & Special Events	\$	33,226	
49021 Inspection Fees	\$	375	
Total Revenue			\$ 139,098
Total Income			\$ 139,098

Expense

Compensation & Benefits

50101 Wages: Administrative Staff	\$	8,708	
50102 Wages: Cemetery Staff	\$	19,495	
50103 Trustee Compensation	\$	83	
50201 Payroll Taxes	\$	1,971	
50202 IMRF	\$	3,556	
50204 Employee Health Insurance	\$	5,322	
50205 Direct Deposit Transmittal Fees	\$	33	
Total Compensation & Benefits			\$ 39,169

Administrative Expenses

51500 Contractual Services	\$	607	
52000 Office Supplies	\$	480	
52500 Utilities	\$	725	
54000 Advertising	\$	60	
55400 Special Event Expenses	\$	391	
57900 Office Equipment	\$	630	
Total Administrative Expenses			\$ 2,893

Cemetery Improvements, Maintenance & Repair

57800 Operating Equipment	\$	28,043	
58000 Mausoleum (including debt service)	\$	5,066	
Total Cemetery Improvements, Maintenance & Repair			\$ 33,109

Cemetery Operations

55500 Fuel, Oil and Equipment	\$	435	
56000 Tree Removal/Monument Repair	\$	200	
56500 Equipment Repairs	\$	324	
56600 Cemetery Supplies & Maintenance	\$	531	
57602 Grounds Maintenance/Repair	\$	179	
58100 Grave Markers	\$	4,875	
Total Cemetery Operations			\$ 6,544

Total Expense

\$ 81,716

Net Income

\$ 57,382

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Aug-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 356,409	\$ 506,600	\$ (150,191)	70.4%
41000 Personal Property Replacement Tax	\$ 22,275	\$ 40,000	\$ (17,725)	55.7%
42000 Opening/Closing Fee	\$ 23,320	\$ 60,000	\$ (36,680)	38.9%
42100 Marker Commission	\$ 6,933	\$ 8,000	\$ (1,067)	86.7%
42500 Sale of Lots	\$ 25,293	\$ 75,000	\$ (49,707)	33.7%
43000 Sale of Crypts	\$ 625	\$ 16,000	\$ (15,375)	3.9%
43100 Sale of Niches	\$ 2,650	\$ 15,000	\$ (12,350)	17.7%
44700 Sale of Burial Supplies	\$ 1,150	\$ 1,000	\$ 150	115.0%
44800 Chapel Fee	\$ -	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$ 375	\$ 1,000	\$ (625)	37.5%
42400 Sales - Other	\$ 11	\$ 2,400	\$ (2,389)	0.5%
43500 Interest	\$ 1,338	\$ 6,000	\$ (4,662)	22.3%
49000 Income from Trusts	\$ 129	\$ 2,500	\$ (2,371)	5.2%
49020 Other Income & Special Events	\$ 54,168	\$ 2,500	\$ 51,668	2166.7%
49021 Inspection Fees	\$ 975	\$ 5,000	\$ (4,025)	19.5%
Total Revenue	\$ 495,652	\$ 741,500	\$ (245,848)	66.8%
Total Income	\$ 495,652	\$ 741,500	\$ (245,848)	66.8%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 42,977	\$ 100,370	\$ (57,393)	42.8%
50102 Wages: Cemetery Staff	\$ 96,961	\$ 210,000	\$ (113,039)	46.2%
50103 Trustee Compensation	\$ 1,583	\$ 3,000	\$ (1,417)	52.8%
50201 Payroll Taxes	\$ 9,891	\$ 23,945	\$ (14,054)	41.3%
50202 IMRF	\$ 17,646	\$ 39,215	\$ (21,569)	45.0%
50203 IDES - Unemployment Insurance	\$ 2,962	\$ 20,000	\$ (17,038)	14.8%
50204 Employee Health Insurance	\$ 25,406	\$ 60,000	\$ (34,594)	42.3%
50205 Direct Deposit Transmittal Fees	\$ 170	\$ 400	\$ (230)	42.4%
50206 TASC Annual Fees	\$ (0)	\$ 400	\$ (400)	0.0%
Total Compensation & Benefits	\$ 197,595	\$ 457,330	\$ (259,735)	43.2%
Administrative Expenses				
51100 Casualty Insurance	\$ 19,725	\$ 22,000	\$ (2,275)	89.7%
51500 Contractual Services	\$ 13,309	\$ 10,000	\$ 3,309	133.1%
52000 Office Supplies	\$ 1,140	\$ 4,000	\$ (2,860)	28.5%
52500 Utilities	\$ 6,046	\$ 18,500	\$ (12,454)	32.7%
54000 Advertising	\$ 454	\$ 5,000	\$ (4,546)	9.1%
54500 Dues/Seminars	\$ -	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense	\$ -	\$ 9,000	\$ (9,000)	0.0%
55200 Financial Administration	\$ -	\$ 18,000	\$ (18,000)	0.0%
55400 Special Event Expenses	\$ 7,019	\$ 10,000	\$ (2,981)	70.2%
55450 Other Admin Expenses	\$ 3,393	\$ 4,500	\$ (1,107)	75.4%
57900 Office Equipment	\$ 2,951	\$ 1,000	\$ 1,951	295.1%
Total Administrative Expenses	\$ 54,036	\$ 105,600	\$ (51,564)	51.2%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 5,889	\$ 8,500	\$ (2,611)	69.3%
57800 Operating Equipment	\$ 55,432	\$ 30,000	\$ 25,432	184.8%
58000 Mausoleum (including debt service)	\$ 75,730	\$ 110,792	\$ (35,062)	68.4%
58150 Real Estate for Parking Lot	\$ -	\$ 40,000	\$ (40,000)	0.0%
58250 Real Estate--repurchase lots	\$ -	\$ 42,000	\$ (42,000)	0.0%
58300 Veterans Memorial	\$ -	\$ 10,000	\$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	\$ 42	\$ 4,000	\$ (3,958)	1.0%
Total Cemetery Improvements, Maintenance & Repairs	\$ 137,094	\$ 245,292	\$ (108,198)	55.9%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Aug-18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 3,936	\$ 10,000	\$ (6,064)	39.4%
56000 Tree Removal/Monument Repair	\$ 25,500	\$ 12,000	\$ 13,500	212.5%
56500 Equipment Repairs	\$ 1,785	\$ 4,000	\$ (2,215)	44.6%
56600 Cemetery Supplies & Maintenance	\$ 4,215	\$ 2,500	\$ 1,715	168.6%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 IGA for Leaves/Branches	\$ -	\$ 6,000	\$ (6,000)	0.0%
56900 Abandoned Lot Reclamation	\$ -	\$ 5,000	\$ (5,000)	0.0%
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57602 Grounds Maintenance/Repairs	\$ 6,562	\$ 16,000	\$ (9,438)	41.0%
57603 Road, Fence, Lot, Drains	\$ -	\$ 19,000	\$ (19,000)	0.0%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 6,289	\$ 9,000	\$ (2,711)	69.9%
59900 Other Cemetery Expenses	\$ -	\$ 5,000	\$ (5,000)	0.0%
Total Cemetery Operations	\$ 48,287	\$ 91,000	\$ (42,713)	53.1%
Total Expense	\$ 437,012	\$ 899,222	\$ (462,210)	48.6%
Net Income	\$ 58,640	\$ (157,722)	\$ 216,362	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
08/02/2018	Deposit	HBT - Heartland Bank & Trust	313.02
08/03/2018	Deposit	HBT - Heartland Bank & Trust	602.19
08/06/2018	Deposit	HBT - Heartland Bank & Trust	48.62
08/10/2018	Deposit	HBT - Heartland Bank & Trust	4,925.00
08/10/2018	Deposit	HBT - Heartland Bank & Trust	3.06
08/10/2018	Credit	Merchants Choice	129.00
08/14/2018	41332	Heartland Bank & Trust - mausoleum	-5,066.00
08/14/2018	41333	AT&T Mobility	-219.47
08/14/2018	41334	Jones, Aimee	-99.00
08/14/2018	41335	Growing Grounds	-138.45
08/14/2018	41336	BL Pest Control	-35.00
08/14/2018	41337	Don Owen Tire Service Inc	-214.00
08/14/2018	41338	Evergreen FS Inc	-375.42
08/14/2018	41339	Fastenal Company	-84.69
08/14/2018	41340	Martin Sullivan Inc	-7.65
08/14/2018	41341	Midwest Equipment	-102.45
08/14/2018	41342	Pantagraph; Lee Industries - Central IL	-60.04
08/14/2018	41343	Pontiac Granite Co Inc	-4,875.00
08/14/2018	41344	RP Lumber Company Inc	-67.40
08/14/2018	41345	Thoenes, Rick dba TNT Tree Service	-200.00
08/14/2018	41346	VISA BNCU...1484	-2,530.45
08/14/2018	41347	Nichols, Gabrielle, Petty Cash Custodian	-250.00
08/14/2018	41348	Nichols, Gabrielle, Petty Cash Custodian	-48.89
08/15/2018	20180815	Payroll Direct Deposit	-8,807.01
08/15/2018	94229085	EFTPS - IRS	-2,502.20
08/15/2018	41349	TX Child Support SDU	-85.00
08/15/2018	41350	IL State Disbursement Unit	-144.30
08/15/2018	41351	Hendren's Sports Center	-13,417.49
08/15/2018	41352	Hendren's Sports Center	-10,617.49
08/15/2018	41353	Martin Sullivan Inc	-4,100.00
08/17/2018	Deposit	HBT - Heartland Bank & Trust	7,093.25
08/21/2018	41354	City of Bloomington Water Dept	-409.03
08/24/2018	Deposit	HBT - Heartland Bank & Trust	19.45
08/28/2018	41355	City of Bloomington TWP - Reimburse	-12,674.33
08/28/2018	41356	NICOR Gas	-96.36
08/29/2018	Deposit	HBT - Heartland Bank & Trust	48.25
08/29/2018	Deposit	HBT - Heartland Bank & Trust	33,575.82
08/31/2018	20180831	Payroll Direct Deposit	-10,488.66
08/31/2018	91861003	EFTPS - IRS	-3,088.10
08/31/2018	0277495584	IL Dept of Revenue	-1,150.44
08/31/2018	41357	TX Child Support SDU	-85.00
08/31/2018	41358	IL State Disbursement Unit	-144.30
08/31/2018	Credit	Interest	27.58
Total			<u><u>-35,398.38</u></u>

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--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--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 28, 2018, to September 24, 2018.**

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 **24th day of September 2018.**

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

Notary Public

This **24th day of September 2018.**

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: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

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 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

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **September 24, 2018** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	09/30/18	\$ 3,916.67
7011	TWP Supervisor	D Skillrud	10/15/18	\$ 3,916.67
7021	TWP Assessor	S Scudder	09/30/18	\$ 4,000.00
7021	TWP Assessor	S Scudder	10/15/18	\$ 4,000.00
7041	Town Trustee 08/27/2018	Ward 1: J Mathy	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 2: D Sage	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 3: M Mwilambwe	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 4: A Buragas	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 5: J Painter	09/30/18	\$ -
7041	Town Trustee 08/27/2018	Ward 6: K Schmidt	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 7: S Black	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 8: D Hauman	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Ward 9: K Bray	09/30/18	\$ 20.00
7041	Town Trustee 08/27/2018	Mayor: T Renner	09/30/18	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,013.34
Assessor's Claims				
9161	Telephone	Frontier/Verizon North (Estimated)	09/30/18	\$ 315.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	09/30/18	\$ 150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	09/30/18	\$ 400.00
9171	Utilities	NICOR Gas (Estimated)	09/30/18	\$ 250.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	09/30/18	\$ 150.00
9301	Computer Services	BMCU Visa/Adobe/Others	09/30/18	\$ 1,000.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	09/30/18	\$ 100.00
9312	Membership Dues	BMCU Visa/BNAR	09/30/18	\$ 700.00
Assessor's Claims TOTAL				\$ 3,065.00
Services & Expenses				
1030	Legal Expense	Mescher Law	09/30/18	\$ 1,463.00
1035	Publishing	Pantagraph (Estimated)	09/30/18	\$ 176.96
1040	Building Maintenance	Chief City Mechanical, Inc.	09/30/18	\$ 643.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	09/30/18	\$ 406.00
1040	Building Maintenance	American Pest Control	09/30/18	\$ 37.00
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	09/30/18	\$ 262.50
1045	Special Projects	BMCU Visa/Fogler Signs/Others	09/30/18	\$ 5,500.00
Services & Expenses TOTAL				\$ 8,488.46
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services	09/30/18	\$ 187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	09/30/18	\$ 354.82
8131	Utilities	Illinois Power Co dba Ameren Illinois	09/30/18	\$ 528.88
8131	Utilities	NICOR Gas (Estimated)	09/30/18	\$ 233.34
8141	Telephones	Frontier/Verizon North	09/30/18	\$ 350.00
8151	Car Expense	T Maruna/others	09/30/18	\$ 123.72
8161	Education/Conference/Meetings	McLean County Elected Officials	09/30/18	\$ 12.00
8161	Education/Conference/Meetings	BMCU Visa/TOI/Others	09/30/18	\$ 1,600.00
8161	Education/Conference/Meetings	BMCU VISA/B-N Economic Dev Council (Estimated)	09/30/18	\$ 220.00
8181	Equipment Repair/Rental	Xerox Financial Services	09/30/18	\$ 242.52
8191	Office Supplies	BMCU Visa/Quill/Sam's Club/Others (Estimated)	09/30/18	\$ 129.98
8221	Computer/Contract Services	EFT-Valutec	09/30/18	\$ 92.20
Supervisor's Claims TOTAL				\$ 4,074.96
TOTAL Request for Payment				\$ 31,641.76

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: **AUGUST 2018**

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 775,980	\$ 1,785,757	\$ 703,313	\$ 3,265,049
Revenues	Interest	\$ 61	\$ 1,913	\$ 151	\$ 2,125
	Income from Trusts	\$ 27			\$ 27
	Other Income	\$ 33,226	\$ 3,209		\$ 36,435
	Township Litigation Income				\$ -
	Personal Property Replacement Tax	\$ 6,193	\$ 21,797	\$ 3,668	\$ 31,658
	Marker Commissions				\$ -
	Opening/Closing Fees	\$ 1,990			\$ 1,990
	Sales	\$ 4,756			\$ 4,756
	Inspection Fee	\$ 375			\$ 375
	Refunds and Recoveries			\$ 7,785	\$ 7,785
	Tax Levy	\$ 92,504	\$ 282,158	\$ 54,783	\$ 429,445
	Trust Activity	\$ -			\$ -
	Total Revenues	\$ 139,131	\$ 309,077	\$ 66,387	\$ 514,595
Expenditures	Administrative Expenses	\$ 2,893			\$ 2,893
	Assessor's Office		\$ 1,267		\$ 1,267
	Capital Improvements	\$ 33,109			\$ 33,109
	Casework/General Assistance			\$ 28,485	\$ 28,485
	Cemetery Operations	\$ 6,544			\$ 6,544
	Community Agency Funding		\$ 2,500		\$ 2,500
	Compensation & Benefits	\$ 39,169	\$ 99,557		\$ 138,726
	Services & Expenses		\$ 4,716		\$ 4,716
	Supervisor's Office		\$ 1,989		\$ 1,989
	Total Expenditures	\$ 81,716	\$ 110,029	\$ 28,485	\$ 220,230
Fund Balances at Month End		\$ 833,395	\$ 1,984,805	\$ 741,215	\$ 3,559,415

Revenue Distribution Report Fiscal Year To Date ~ FY2019

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy Extension for Tax Year 2017	\$ 506,525	\$ 1,545,023	\$ 299,977	\$ 2,351,525
	Percentage	21.5403%	65.7030%	12.7567%	100.0000%
Personal Property Replacement Tax					
	08/03/2017 correction on 04/24/2018	\$ 336	\$ 992	\$ 166	\$ 1,493
	04/10/2018 03-2018	\$ 7,797	\$ 23,784	\$ 4,618	\$ 36,199
	05/07/2018 04-2018	\$ 7,948	\$ 24,244	\$ 4,707	\$ 36,899
	08/16//2018 05-2018	\$ 6,193	\$ 18,891	\$ 3,668	\$ 28,752
	08/31/2018 06-2018	\$ 626	\$ 371	\$ 1,909	\$ 2,906
	TOTAL	\$ 22,901	\$ 68,281	\$ 15,068	\$ 106,249
Tax Levy Extension for Tax Year 2017					
	05/29/2018 01-2018	\$ 108,827	\$ 331,949	\$ 64,450	\$ 505,226
	06/11/2018 02-2018	\$ 106,359	\$ 324,421	\$ 62,989	\$ 493,768
	06/15/2018 03-2018	\$ 48,719	\$ 148,604	\$ 28,853	\$ 226,176
	08/27/2018 04-2018	\$ 92,504	\$ 282,158	\$ 54,783	\$ 429,445
	TOTAL	\$ 356,409	\$ 1,087,132	\$ 211,074	\$ 1,654,615

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2018

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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Phillips & Associates, CPAs, P.C.

1600 Hunt Drive, Suite B
Normal, IL 61761
Phone: 309-452-2417
Fax: 309-888-9261

219 W. Washington Street
Pontiac, IL 61764
Phone: 815-842-2138
Fax: 815-844-3197

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, 2018, 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 is not reasonably determinable.

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter described 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, 2018, 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.

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.

Phillips & Associates CPAs, P.C.

Normal, Illinois
August 31, 2018

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION MODIFIED CASH BASIS

March 31, 2018

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 1,591,644	\$ 246,675
Investments	388,993	284,251
Fixed Assets (net of Accumulated Depreciation)	577,349	935,256
Total Assets	<u>\$ 2,557,986</u>	<u>\$ 1,466,182</u>
Liabilities		
Current Portion of Debt Certificates Payable	\$ 60,000	\$ 53,843
General Obligation Debt Certificates	-	194,864
Total Liabilities	<u>60,000</u>	<u>248,707</u>
Net Position		
Invested in Capital Assets (net of Related Debt)	517,349	686,549
Restricted for General Assistance	624,218	-
Restricted for Cemetery Operations	-	530,926
Unrestricted	1,356,419	-
Total Net Position	<u>\$ 2,497,986</u>	<u>\$ 1,217,475</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF ACTIVITIES MODIFIED CASH BASIS

Year Ended March 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) / Revenue and Changes in Net Position		
		Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Total	Discrete Component Unit
Governmental Activities:							
General Government	\$ 1,347,604	\$ 49,783	\$ -	\$ -	\$ (1,297,821)	\$ (1,297,821)	\$ -
Public Assistance	550,003	-	-	-	(550,003)	(550,003)	-
Total Governmental Activities	1,897,607	49,783	-	-	(1,847,824)	(1,847,824)	-
Component Unit:							
General Government	88,261	-	-	-	-	-	(88,261)
Cemetery Operations	659,786	183,376	-	-	-	-	(476,410)
Total Component Unit	\$ 748,047	\$ 183,376	\$ -	\$ -	-	-	(564,671)
General Revenues:							
Taxes					1,743,644	1,743,644	506,135
Intergovernmental							
Replacement Taxes					139,954	139,954	40,192
Refunds and Recoveries					65,364	65,364	-
Interest					8,713	8,713	3,628
Miscellaneous					23,697	23,697	17,136
Transfers - Internal activity					-	-	-
Total General Revenues and Transfers					1,981,372	1,981,372	567,091
Changes in Net Position					133,548	133,548	2,420
Net Position - Beginning					2,364,438	2,364,438	1,215,055
Net Position - Ending					\$ 2,497,986	\$ 2,497,986	\$ 1,217,475

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 MODIFIED CASH BASIS March 31, 2018

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	\$ 967,426	\$ 624,218	\$ 1,591,644
Investments	388,993	-	388,993
Due from other funds	-	-	-
Total Assets	<u>\$ 1,356,419</u>	<u>\$ 624,218</u>	<u>\$ 1,980,637</u>
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Due to governmental entities	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for General Assistance	-	624,218	624,218
Unassigned	1,356,419	-	1,356,419
Total Fund Balances	<u>1,356,419</u>	<u>624,218</u>	<u>1,980,637</u>
Total Liabilities and Fund Balances	<u>\$ 1,356,419</u>	<u>\$ 624,218</u>	<u>\$ 1,980,637</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES

Year Ended March 31, 2018

	<u>Major Governmental Funds</u>		
	<u>Town Fund</u>	<u>General Assistance Fund</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 1,493,813	\$ 249,831	\$ 1,743,644
Intergovernmental Revenue			
Personal Property Replacement Tax	120,115	19,839	139,954
Local Revenue	-	65,364	65,364
Miscellaneous	73,480	-	73,480
Interest	6,941	1,772	8,713
TOTAL REVENUES	<u>1,694,349</u>	<u>336,806</u>	<u>2,031,155</u>
Expenditures:			
General Government	979,444	-	979,444
Public Assistance	475,944	413,003	888,947
Debt Service Principal and Interest			
Principal	60,000	-	60,000
Interest	4,150	-	4,150
TOTAL EXPENDITURES	<u>1,519,538</u>	<u>413,003</u>	<u>1,932,541</u>
Excess (deficiency) of Revenues Over Expenditures	174,811	(76,197)	98,614
Fund Balance - Beginning of Year	<u>1,181,608</u>	<u>700,415</u>	<u>1,882,023</u>
Fund Balance - End of Year	<u>\$ 1,356,419</u>	<u>\$ 624,218</u>	<u>\$ 1,980,637</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS TO GOVERNMENTAL FUND STATEMENTS

March 31, 2018

Total Fund Balance - Total Governmental Funds	\$	1,980,637
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.		577,349
Long Term Assets are Not Available to Pay for Current Period Expenditures and, Therefore, are Deferred in the Funds		
Long-Term Debt Does Not Require Current Financial Resources Therefore, Long Term Debt is Not Reported as a Liability in Governmental Funds Balance Sheet		<u>(60,000)</u>
Net Position of Governmental Activities	\$	<u>2,497,986</u>
Net change in fund balances - total governmental funds	\$	98,614
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.		(25,066)
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		<u>60,000</u>
Change in Net Position of Governmental Activities	\$	<u>133,548</u>

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS FIDUCIARY FUNDS

March 31, 2018

	<u>John M. Scott Agency Fund</u>	<u>Totals</u>
Assets		
Cash and cash equivalents	<u>\$ 18,293</u>	<u>\$ 18,293</u>
Total Assets	<u>\$ 18,293</u>	<u>\$ 18,293</u>
Liabilities		
Due to City of Bloomington	<u>\$ 18,293</u>	<u>\$ 18,293</u>
Total Liabilities	<u>18,293</u>	<u>18,293</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>

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
MODIFIED CASH BASIS

March 31, 2018

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	\$ 530,926	\$ 530,926
Fixed Assets (net of Accumulated Depreciation)	<u>935,256</u>	<u>935,256</u>
Total Assets	<u><u>\$ 1,466,182</u></u>	<u><u>\$ 1,466,182</u></u>
Liabilities		
Current Portion of Debt Certificates Payable	\$ 53,843	53,843
General Obligation Debt Certificates	<u>194,864</u>	<u>194,864</u>
Total Liabilities	<u>248,707</u>	<u>248,707</u>
Net Position		
Invested in capital assets - Net of related debt	686,549	686,549
Unrestricted	<u>530,926</u>	<u>530,926</u>
Total Net Position	<u><u>\$ 1,217,475</u></u>	<u><u>\$ 1,217,475</u></u>

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
MODIFIED CASH BASIS

Year Ended March 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
		Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Total
Component Unit:						
General Government	\$ 88,261	\$ -	\$ -	\$ -	\$ (88,261)	\$ (88,261)
Public Assistance	659,786	183,376	-	-	(476,410)	(476,410)
Total Governmental Activities	<u>\$ 748,047</u>	<u>\$ 183,376</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (564,671)</u>	<u>(564,671)</u>
		Taxes			506,135	506,135
		Intergovernmental			40,192	40,192
		Interest			3,628	3,628
		Miscellaneous			17,136	17,136
		Transfers - Internal activity			-	-
		Total General Revenues and Transfers			567,091	567,091
		Changes in Net Position			2,420	2,420
		Net Position - Beginning			1,215,055	1,215,055
		Net Position - Ending			<u>\$ 1,217,475</u>	<u>\$ 1,217,475</u>

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
MODIFIED CASH BASIS

March 31, 2018

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	\$ 246,675	\$ 246,675
Investments	284,251	\$ 284,251
	<u>530,926</u>	<u>530,926</u>
Total Assets	<u>\$ 530,926</u>	<u>\$ 530,926</u>
Liabilities		
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balances		
Restricted	\$ 530,926	530,926
Unassigned	<u>-</u>	<u>-</u>
Total Fund Balance	<u>530,926</u>	<u>530,926</u>
Total Liabilities and Fund Balance	<u>\$ 530,926</u>	<u>\$ 530,926</u>

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 RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES

Year Ended March 31, 2018

	Governmental Funds	Totals
Revenues:		
Taxes	\$ 506,135	\$ 506,135
Intergovernmental Revenue	40,192	40,192
Local Revenue	183,376	183,376
Miscellaneous	17,136	17,136
Interest	3,628	3,628
TOTAL REVENUES	750,467	750,467
Expenditures:		
General Government	88,261	88,261
Cemetery Operations	470,884	470,884
Capital Outlay	134,025	134,025
Debt Service - Principal	101,892	101,892
Debt Service - Interest	8,900	8,900
TOTAL EXPENDITURES	803,962	803,962
Excess (Deficiency) of Revenues Over Expenditures	(53,495)	(53,495)
Other Financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Total other financing	-	-
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	(53,495)	(53,495)
Fund Balance - Beginning of Year	584,421	584,421
Fund Balance - End of Year	\$ 530,926	\$ 530,926

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, 2018

Change in net position per Statement of Activities Modified Cash Basis	\$ 2,420
Current year capital additions recorded as capital outlay in the governmental funds	(33,623)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	79,600
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	<u>(101,892)</u>
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	<u>\$ (53,495)</u>
Net Position per Statement of Net Position Modified Cash Basis	\$ 1,217,475
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling \$1,260,310	(981,233)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(33,623)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	79,600
Beginning of year debt included only on the Statement of Net Position	350,599
Repayment of long-term debt	<u>(101,892)</u>
Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis	<u>\$ 530,926</u>

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
MODIFIED CASH BASIS

March 31, 2018

	Fiduciary Fund Types		
	Trust	Private Lot Trust	Totals
Assets			
Cash and cash equivalents	\$ -	\$ 41,612	\$ 41,612
Investments	<u>198,549</u>	<u>-</u>	<u>198,549</u>
Total Assets	<u>\$ 198,549</u>	<u>\$ 41,612</u>	<u>\$ 240,161</u>
Net Position Held in Trust			
Permanently Restricted			\$ -
Restricted	<u>198,549</u>	<u>41,612</u>	<u>240,161</u>
Total Fund Balance	<u>\$ 198,549</u>	<u>\$ 41,612</u>	<u>\$ 240,161</u>

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
MODIFIED CASH BASIS

Year Ended March 31, 2018

	Perpetual Care Trust	Private Lot Trust
Additions		
Investment Income	\$ 4,046	\$ 88
Realized gain on sales of investments	7	-
Unrealized gain (loss) on investments	13,130	-
Total Revenue	17,183	88
Deductions		
Cemetery Operations	2,457	-
Total Expenditures	2,457	-
Other Financing Sources (Used)		
Operating Transfers - In	-	-
Operating Transfers - out	(2,472)	(2,400)
Change in Net Assets	12,254	(2,312)
Net Position - Beginning of Year	186,295	43,924
Net Position - End of Year	\$ 198,549	\$ 41,612

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

March 31, 2018

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 Township has included a fiduciary financial statement of the Trust as an Agency Fund.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements

The Statement of Net Assets - Modified Cash Basis and the Statement of Activities - Modified Cash Basis 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 - Modified Cash Basis 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 General Assistance fund accounts for tax levies restricted for assistance to individuals and families in need.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

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 John M. Scott Health Resources Center assistance program in McLean County through an intergovernmental agreement with the City of Bloomington.

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. 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Resource Utilization

The Township first applies restricted resources to expenses when both restricted and unrestricted net position is available. Similarly, the most limiting classification of committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for which any of those could be used.

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 2016 levy on November 30, 2016 in amounts deemed necessary to defray expenses and liabilities for the year ended March 31, 2017. Property taxes attached as an enforceable lien on property as of January 1, 2016 and are payable in two installments in the following year in June and September. On November 27, 2017, the Board passed the 2017 Levy which will be collected during the fiscal year ended March 31, 2019.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting - continued

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.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting - continued

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 27, 2017, 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.

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 no later than 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 pledged collateral security by the depository.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 3 – CASH AND CASH INVESTMENTS - continued

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 Township holds the following investments at March 31, 2018:

Illinois Funds	\$ 388,993
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The Cemetery holds the following investments at March 31, 2018:

General Funds	
Super Money Market	\$ 122,897
Business Jumbo CD	161,354
	<u>\$ 284,251</u>
Fiduciary Funds	
Private Lot Trust Fund - Business Jumbo CD	<u>\$ 43,924</u>
Investments in Irrevocable Trust	
Cash	\$ 1,264
Equity Traded Fixed Income Funds	68,514
Equity Traded Equity Mutual Funds	<u>128,771</u>
	<u>\$ 198,549</u>

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 of 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2018, was as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Governmental Activities:				
Capital assets being depreciated				
Building	\$ 916,903	\$ -	\$ -	\$ 916,903
Equipment	26,579	-	-	26,579
Total Capital assets being depreciated	<u>943,482</u>	-	-	<u>943,482</u>
Less accumulated depreciation for:				
Building	(320,916)	-	(22,923)	(343,839)
Equipment	(20,151)	-	(2,143)	(22,294)
Total accumulated depreciation	<u>(341,067)</u>	-	<u>(25,066)</u>	<u>(366,133)</u>
Governmental activities capital assets, net	<u>\$ 602,415</u>	<u>\$ -</u>	<u>\$ (25,066)</u>	<u>\$ 577,349</u>

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	<u>\$ 25,066</u>

A summary of component unit fixed assets for the year ended March 31, 2018, was as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Component Unit Activities:				
Capital assets not being depreciated				
Land	\$ 93,245	\$ -	\$ -	\$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	572,134	20,823	(20,597)	572,360
Land Improvements	25,984	-	-	25,984
Infrastructure	271,453	-	-	271,453
Veteran's Area	7,800	17,800	-	25,600
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	<u>2,148,299</u>	<u>38,623</u>	<u>(20,597)</u>	<u>2,166,325</u>
Less accumulated depreciation for:				
Buildings & Improvements	(234,396)	-	(16,924)	(251,320)
Equipment	(534,181)	15,597	(16,574)	(535,158)
Land Improvements	(5,197)	-	(1,732)	(6,929)
Infrastructure	(201,774)	-	(18,657)	(220,431)
Veteran's Area	(780)	-	(1,818)	(2,598)
Mausoleum	(283,982)	-	(23,896)	(307,878)
Total accumulated depreciation	<u>(1,260,310)</u>	<u>15,597</u>	<u>(79,601)</u>	<u>(1,324,314)</u>
Total capital assets being depreciated, net	<u>887,989</u>	<u>54,220</u>	<u>(100,198)</u>	<u>842,011</u>
Business-type activities capital assets, net	<u>\$ 981,234</u>	<u>\$ 54,220</u>	<u>\$ (100,198)</u>	<u>\$ 935,256</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

Component Unit Activities – General Fund:

Buildings & Improvements	\$ 16,924
Equipment	16,574
Land Improvements	1,732
Infrastructure	18,657
Veteran's Area	1,818
Mausoleum	23,896
Total depreciation expense – Component Unit Activities:	<u>\$ 79,601</u>

NOTE 5 – LONG-TERM DEBT

At March 31, 2018, 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.

\$ 60,000

The annual aggregate maturities for each bond type for the years subsequent to March 31, 2018, are as follows:

Year Ending March 31 2019	General Obligation Bonds Governmental Activities		
	Principal	Interest	Total
	60,000	2,088	62,088
Total	<u>\$ 60,000</u>	<u>\$ 2,088</u>	<u>\$ 2,088</u>

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	\$ 120,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Total Activities	<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>

The Township paid \$4,150 in interest expense during the year of which \$1,544 was charged directly to the Assessor's expenses and \$2,606 was charged to the Supervisor's expenses.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 5 – LONG-TERM DEBT - continued

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, 2018 was \$248,707.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2018, are as follows:

Year Ending March 31	General Obligation Debt Certificate		
	Principal	Interest	Total
2019	53,843	6,949	60,792
2020	55,536	5,256	60,792
2021	57,282	3,510	60,792
2022	59,083	1,709	60,792
2023	22,963	167	23,130
Total	<u>\$ 248,707</u>	<u>\$ 17,591</u>	<u>\$ 266,298</u>

Changes in Outstanding Debt – Transactions for the year ended March 31, 2018 are summarized as follows:

	Balance April 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
General Obligation Bond	<u>\$ 399,739</u>	<u>\$ -</u>	<u>\$ 101,892</u>	<u>\$ 248,707</u>	<u>\$ 53,843</u>
Total Activities	<u>\$ 399,739</u>	<u>\$ -</u>	<u>\$ 101,892</u>	<u>\$ 248,707</u>	<u>\$ 53,843</u>

Legal Debt Margin - The legal debt margin of the Township, as of March 31, 2018 is computed as follows:

Assessed Valuation (Property Tax Year 2017)	<u>\$ 1,857,445,338</u>
Debt Limit – 2.875% of assessed value	<u>\$ 53,401,553</u>
Less: Debt subject to General Obligation Bond	<u>(308,707)</u>
Legal Debt Margin	<u>\$ 53,092,846</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 7 – RETIREMENT PLANS - CONTINUED

Employees Covered by Benefit Terms

At December 31, 2017, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	27
Inactive, non-retired members	16
Active members	<u>22</u>
Total	<u>65</u>

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 2017 was 12.65%. 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, \$277,729, was measured as of December 31, 2017. 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 2017 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): 26-year closed 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 21 years for most employers (two employers were financed over 30 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 3.50%
- Price Inflation: 2.75% -- approximate; No explicit price inflation assumption is used in this valuation.
- Salary Increases: 3.75% to 14.50% 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 2014 valuation pursuant to an experience study of the period 2011 - 2013.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 7 – RETIREMENT PLANS - CONTINUED

- Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

There were no benefit changes during the year.

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 3.31%, and the resulting single discount rate is 7.50%.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 7 – RETIREMENT PLANS - CONTINUED

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2017 was as follows:

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a)-(b)
Service Cost	\$ 110,478	\$ -	\$ 110,478
Interest on the Total Pension Liability	504,053	-	504,053
Differences between expected and actual experience of the Total Pension Liability	46,682	-	46,682
Change of assumptions	(225,436)	-	(225,436)
Benefit payments, including refunds of employee contributions	(415,296)	(415,296)	-
Contributions-Employer	-	140,954	(140,954)
Contributions-Employee	-	50,142	(50,142)
Net investment income	-	1,099,306	(1,099,306)
Other (Net Transfer)	-	(132,082)	132,082
Net Change in total pension liability	20,481	743,024	(722,543)
Balances at December 31, 2016	6,873,118	5,872,846	1,000,272
Balance at December 31, 2017	<u>\$ 6,893,599</u>	<u>\$ 6,615,870</u>	<u>\$ 277,729</u>

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 7.50%, 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 (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Net Pension Liability	\$ 1,033,068	\$ 277,729	\$ (361,007)

The Township's pension expense for the current fiscal year on a modified cash basis is \$141,682. Pension expense for calendar year 2016 reported on an accrual basis was \$134,292.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

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, 2018 between the Town fund and the Cemetery Fund component unit.
- B. There were no deficit fund balances of individual funds at March 31, 2018.

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 \$34,733 on March 31, 2018.

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 \$6,897 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$2,463 and the total amount of unpaid general assistance disbursing orders was \$1,200 at March 31, 2018.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2018

NOTE 13 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through March 21, 2018, 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 - MODIFIED CASH BASIS

General Town Fund
Year Ended March 31, 2018

	2017			Actual Over
	Budgeted Amounts		Actual	(Under) Budget
	Original	Final		
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,495,000	\$ 1,495,000	\$ 1,493,813	\$ (1,187)
Intergovernmental Revenue:				
Personal Property Replacement Tax	113,000	113,000	120,115	7,115
John Scott Administration	-	-	33,983	33,983
Work Fare Administration	-	-	3,600	3,600
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	5,000	5,000	6,941	1,941
Retiree Insurance Reimbursements	-	-	18,977	18,977
Cemetery Benefits Reimbursements	-	-	-	-
Litigation Income	40,000	40,000	-	(40,000)
Other Income	167,000	167,000	4,720	(162,280)
Total Revenues	1,820,000	1,820,000	1,694,349	125,651
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	21,544	-
Auto Expense	3,000	3,000	761	(2,239)
Telephone	2,500	2,500	3,164	664
Utilities	5,800	5,800	5,390	(410)
Postage	500	500	245	(255)
Office Supplies	1,200	1,200	1,925	725
Publications and Printing	1,150	1,150	232	(918)
Equipment	3,000	3,000	-	(3,000)
Equipment Repair/Rental	1,000	1,000	-	(1,000)
Education/Conference/Meetings	15,000	15,000	9,605	(5,395)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	35,000	35,000	20,702	(14,298)
Janitorial	2,000	2,000	1,650	(350)
Computer Services	10,000	10,000	5,055	(4,945)
Mapping/GIS Services	35,500	35,500	-	(35,500)
Membership Dues/Assessor's Staff	1,500	1,500	2,375	875
Total Assessor's Office Expenditures	147,694	147,694	72,648	(75,046)
Total Expenditures (current page)	\$ 147,694	\$ 147,694	\$ 72,648	\$ (75,046)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2018

	2018			Actual Over
	Budgeted Amounts			(Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	\$ 147,694	\$ 147,694	\$ 72,648	\$ (75,046)
Community Agency Funding				
Community Medical	18,500	18,500	18,500	-
Transportation	-	-	-	-
GA Client Service Funding	15,000	15,000	12,500	(2,500)
Youth Services	37,500	37,500	37,500	-
Senior Services	68,500	68,500	68,500	-
	139,500	139,500	137,000	(2,500)
Compensation and Benefits				
Supervisor	94,000	94,000	92,667	(1,333)
Assessor	96,000	96,000	96,000	-
Town Clerk	2,500	2,500	2,400	(100)
Town Trustees	2,800	2,800	2,320	(480)
General Assistance Staff	350,000	350,000	338,944	(11,056)
Deputy Assessors	396,000	396,000	339,799	(56,201)
IMRF/Employer	163,000	163,000	104,334	(58,666)
FICA (SS/MC)/Employer	74,800	74,800	60,960	(13,840)
Group Medical Insurance/Employer	230,000	230,000	151,922	(78,078)
Unemployment Insurance/Employer	1,200	1,200	928	(272)
Total Compensation and Benefit Expenditures	1,410,300	1,410,300	1,190,274	(220,026)
Services and Expenses				
Membership Dues	1,500	1,500	1,443	(57)
Auditing Expenses	6,850	6,850	6,850	-
Legal Expenses	6,000	6,000	5,482	(518)
Court Costs	-	-	-	-
Surety Bonds	-	-	-	-
Insurance	13,000	13,000	12,288	(712)
Publishing	500	500	498	(2)
Other Expenses	4,000	4,000	2,617	(1,383)
Debt Service-Princ. Int.	4,200	4,200	2,606	(1,594)
Building Maintenance	6,000	6,000	7,004	1,004
Janitorial Services and Supplies	5,000	5,000	3,667	(1,333)
Building Security	1,000	1,000	-	(1,000)
Building Repairs	200,000	200,000	-	(200,000)
Special Projects	7,845	7,845	-	(7,845)
Total Services and Expenses	255,895	255,895	42,455	(213,440)
Total Expenditures (current page)	\$ 1,953,389	\$ 1,953,389	\$ 1,442,377	\$ (511,012)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2018

	2018			
	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Total Expenditures (previous page)	<u>\$ 1,953,389</u>	<u>\$ 1,953,389</u>	<u>\$ 1,442,377</u>	<u>\$ (511,012)</u>
Supervisor's Office Expenditures:				
Postage	1,000	1,000	46	(954)
Rent/Debt Service	40,000	40,000	40,000	-
Janitorial	2,100	2,100	2,062	(38)
Utilities	9,500	9,500	8,085	(1,415)
Telephones	4,000	4,000	3,957	(43)
Car Expense	250	250	825	575
Education/Conference/Meetings	2,000	2,000	3,319	1,319
Equipment	5,000	5,000	1,066	(3,934)
Equipment Repair/Rental	7,000	7,000	3,862	(3,138)
Office Supplies	3,805	3,805	2,090	(1,715)
Printing Expenses	500	500	-	(500)
Publications	100	100	870	770
Computer Services/Contracts	16,900	16,900	10,849	(6,051)
Membership Dues	150	150	130	(20)
Total Supervisor's Office Expenditures	<u>92,305</u>	<u>92,305</u>	<u>77,161</u>	<u>(15,144)</u>
Total Expenditures	<u>2,045,694</u>	<u>2,045,694</u>	<u>1,519,538</u>	<u>(526,156)</u>
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>(225,694)</u>	<u>(225,694)</u>	174,811	<u>\$ 400,505</u>
Fund Balance - Beginning of Year			<u>1,181,608</u>	
Fund Balance - End of Year			<u>\$ 1,356,419</u>	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Assistance Welfare Fund
Year Ended March 31, 2018

	2018			Actual Over
	Budgeted Amounts			(Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	\$ 250,000	\$ 250,000	\$ 249,831	\$ (169)
Intergovernmental Revenue:				
Personal Property Replacement Tax	6,000	6,000	19,839	13,839
Other Local Revenues				
Refunds and Recoveries	20,000	20,000	65,364	45,364
Interest	2,000	2,000	1,772	(228)
Other	150	150	-	(150)
Total Revenues	278,150	278,150	336,806	58,656
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	125,000	125,000	89,937	(35,063)
Rent	250,000	250,000	197,570	(52,430)
Utilities	34,000	34,000	28,712	(5,288)
Medical	10,000	10,000	116	(9,884)
Emergency Assistance	60,000	60,000	42,663	(17,337)
Hospital	5,000	5,000	-	(5,000)
Burial	3,000	3,000	-	(3,000)
Transportation	50,000	50,000	43,540	(6,460)
Allowances	15,000	15,000	10,465	(4,535)
Total Expenditures	552,000	552,000	413,003	(138,997)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(273,850)	(273,850)	(76,197)	197,653
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	\$ (273,850)	\$ (273,850)	(76,197)	\$ 197,653
Fund Balance - Beginning of Year			700,415	
Fund Balance - End of Year			\$ 624,218	

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 - MODIFIED CASH BASIS

Component Unit - General Governmental Fund
Year Ended March 31, 2018

	2018			Actual Over
	Budgeted Amounts		Actual	(Under) Budget
	Original	Final		
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 506,600	\$ 506,600	\$ 506,135	\$ (465)
Intergovernmental Revenue:				
Replacement Tax	39,000	39,000	40,192	1,192
Other Local Sources:				
Opening/Closing	55,000	55,000	72,775	17,775
Marker Commission	7,000	7,000	8,542	1,542
Sale of Spaces	107,700	107,700	97,834	(9,866)
Interest from savings/Checking	4,000	4,000	3,628	(372)
Income from Trusts	2,500	2,500	2,522	22
Other Income	4,900	4,900	14,614	9,714
Inspection Fees	4,000	4,000	4,225	225
Total Revenues	730,700	730,700	750,467	19,767
EXPENDITURES:				
Administrative Expenditures:				
Wages	317,000	317,000	298,607	(18,393)
Payroll Taxes & IMRF	64,250	64,250	58,395	(5,855)
IDES - Unemployment	20,000	20,000	9,945	(10,055)
Employee Insurance	60,000	60,000	53,808	(6,192)
Payroll Fees	1,000	1,000	760	(240)
Casualty Insurance	23,000	23,000	20,048	(2,952)
Contractual Services	5,000	5,000	10,742	5,742
Office Supplies	2,500	2,500	3,802	1,302
Utilities	16,000	16,000	16,073	73
Advertising	4,000	4,000	1,716	(2,284)
Dues and Seminars	600	600	1,044	444
Legal Expense	1,000	1,000	90	(910)
Audit Expense	6,850	6,850	6,850	-
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	10,000	10,000	9,003	(997)
Office Equipment	1,000	1,000	-	(1,000)
Other Admin Expense	4,500	4,500	6,693	2,193
Total Administrative Expenditures	548,900	548,900	509,776	(39,124)
Total Expenditures (current page)	\$ 548,900	\$ 548,900	\$ 509,776	\$ (39,124)

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 - MODIFIED CASH BASIS

Component Unit - General Governmental Fund
Year Ended March 31, 2018

	2018			Actual Over
	Budgeted Amounts		Actual	(Under) Budget
	Original	Final		
Total Expenditures (previous page)	\$ 548,900	\$ 548,900	\$ 509,776	\$ (39,124)
Cemetery Operations:				
Fuel, Oil and Equipment	15,000	15,000	7,719	(7,281)
Tree Removal and Monument Repairs	19,000	19,000	19,100	100
Equipment Repairs	4,000	4,000	7,250	3,250
Cemetery Supplies & Maintenance	2,500	2,500	10,102	7,602
Equipment Rental and Leasing	1,000	1,000	198	(802)
IGA Leaves and Branches	7,200	7,200	5,000	(2,200)
Abandon Lot Reclamation	7,200	7,200	5,431	(1,769)
Other Expenses	10,000	10,000	-	(10,000)
Total Cemetery Operation Expenditures	65,900	65,900	54,800	(11,100)
Capital Outlays:				
Operating Equipment	12,000	12,000	19,506	7,506
Office Building	500	500	-	(500)
Flags & Poles	8,500	8,500	9,114	614
Grounds Maintenance & Repairs	35,700	35,700	38,025	2,325
Road, Fence, Lots, Drains, Flags & Flag Poles	40,000	40,000	33,350	(6,650)
Office Equipment	1,000	1,000	-	(1,000)
Mausoleum (including debt service)	60,792	60,792	110,792	50,000
Grave Markers	6,000	6,000	15,691	9,691
Scattering Grounds	-	-	914	914
Veteran's Memorial	10,000	10,000	11,994	1,994
Real Estate for Parking Lot	30,000	30,000	-	(30,000)
Total Capital Outlay Expenditures	204,492	204,492	239,386	34,894
Total Expenditures	819,292	819,292	803,962	(15,330)
Excess (deficiency) of Revenue over Expenditures	(88,592)	(88,592)	(53,495)	35,097
Other Financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing	-	-	-	-
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ (88,592)	\$ (88,592)	(53,495)	\$ 35,097
Fund Balance - Beginning of Year			584,421	
Fund Balance - End of Year			\$ 530,926	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO OTHER INFORMATION

March 31, 2018

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a modified cash basis, which is the basis of accounting followed by the Township when preparing its financial statements. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 27, 2017, 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.

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 no later than 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA FOR THE LEVY YEAR:

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Assessed Valuation	\$ 1,857,445,338	\$ 1,850,628,917	\$ 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
Tax Rates:										
General Corporate	0.0832	0.0808	0.0881	0.0777	0.0614	0.0763	0.0752	0.0908	0.0954	0.0981
Cemetery	0.0273	0.0274	0.0280	0.0282	0.0288	0.0332	0.0325	0.0380	0.0369	0.0373
General Assistance	0.0162	0.0135	0.0083	0.0195	0.0323	0.0320	0.0356	0.0443	0.0498	0.0514
Total Tax Rates	0.1266	0.1217	0.1244	0.1254	0.1225	0.1415	0.1433	0.1731	0.1822	0.1868
Tax Extensions:										
General Corporate	\$ 1,545,023	\$ 1,494,938	\$ 1,595,091	\$ 1,395,084	\$ 1,081,500	\$ 1,162,677	\$ 1,171,536	\$ 1,208,752	\$ 1,245,609	\$ 1,242,051
Cemetery	506,525	506,517	506,525	506,683	506,600	506,698	506,025	505,998	481,982	472,445
General Assistance	299,977	250,020	149,947	349,938	568,450	487,486	553,996	589,466	649,951	650,008
Total Tax Extensions	\$ 2,351,525	\$ 2,251,475	\$ 2,251,563	\$ 2,251,706	\$ 2,156,550	\$ 2,156,861	\$ 2,231,557	\$ 2,304,216	\$ 2,377,542	\$ 2,364,504
Collections *	\$ -	\$ 2,249,780	\$ 2,246,606	\$ 2,248,624	\$ 2,154,112	\$ 2,154,689	\$ 2,230,570	\$ 2,307,000	\$ 2,377,122	\$ 2,350,289

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

NOTICE OF AVAILABILITY OF AUDIT REPORT OF THE TOWN OF THE CITY OF
BLOOMINGTON

The Town of the City of Bloomington hereby provides public notice that the audit of its funds for the period 04/01/2017 through 03/31/2018 has been made, and that a report of such audit dated March 31, 2018, performed by Phillips & Associates, CPAs, PC has been filed with the County Clerk of McLean County in accordance with 30 ILCS 15/0.01 et seq. The full report of the audit is available for public inspection at the Township Center, 607 S. Gridley, Bloomington, IL 61701, and the Clerk's Office, City Hall, 109 E. Olive, Bloomington, IL 61701, during regular business hours, Monday through Friday except for holidays or online at CityofBloomingtonTownship.

Publish this 27th day of September, 2018.

Cherry Lawson
Township Clerk

Deborah L. Skillrud
Supervisor

Customer Ad Proof

60061154 City of Bloomington Township

Order Nbr 11874

Publication BLM Pantagraph

Contact City of Bloomington Township

Address 1 607 S GRIDLEY SUITE B

Address 2

City St Zip BLOOMINGTON IL 61701

Phone 3098282356

Fax 3098273667

Section Legals

SubSection

Category 0991 Legal Inside

Ad Key 11874-1

Keywords 11874 NOTICE OF AVAILABILITY O

Notes

PO Number

Rate Open

Order Price 116.92

Amount Paid 0.00

Amount Due 116.92

Start/End Dates 09/27/2018 - 09/27/2018

Insertions 1

Size 37

Salesperson(s) Legals Rep

Taken By Donna Smedley

Ad Proof

**11874
NOTICE OF AVAILABILITY
OF AUDIT REPORT OF THE
TOWN OF THE
CITY OF BLOOMINGTON**

The Town of the City of Bloomington hereby provides public notice that the audit of its funds for the period 04/01/2017 through 03/31/2018 has been made, and that a report of such audit dated March 31, 2018, performed by Phillips & Associates, CPAs, PC has been filed with the County Clerk of McLean County in accordance with 30 ILCS 15/0.01 et seq. The full report of the audit is available for public inspection at the Township Center, 607 S. Gridley, Bloomington, IL 61701, and the Clerk's Office, City Hall, 109 E. Olive, Bloomington, IL 61701, during regular business hours, Monday through Friday except for holidays or online at CityofBloomingtonTownship.

Publish this 27th day of September, 2018.

Cherry Lawson
Township Clerk

Deborah L. Skilrud
Supervisor

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2018 Commencing 04/01/2017 and Ending 03/31/2018

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL FUNDS
Property Tax Levy Extension	1,493,813	249,831	506,135	2,249,779
Personal Property Replacement Tax	120,115	19,839	40,192	180,146
Interest Income	6,941	1,772	3,628	12,341
Income from Trusts			2,522	2,522
Refunds & Recoveries		65,364		65,364
Opening/Closing Fees			72,775	72,775
Sales			97,834	97,834
Marker Commissions			8,542	8,542
Inspection Fees			4,225	4,225
Other Income	73,480		14,614	88,094
TOTAL REVENUE	1,694,349	336,806	750,467	2,781,622

COMPENSATION SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL FUNDS
Under \$25,000:	S Black K Bray A Buragas T Covet J Fruin D Hauman M Ireland C Lawson K Lower J Mathy M Mwilambwe J Painter T Renner D Sage K Schmidt	N/A	A Anderson B Crow G Fraley J Gibson E Lorch W Novy R Redfairn R Rusher D Tucker	
\$25,000-\$49,999:	J Gochanour A Howe T Maruna M Sterrenberg	N/A	C Anderson K Durflinger T Hansen G Nichols	
\$50,000-\$74,999:	P Fitzgerald C Shoultz T Turner S Uzueta	N/A	T Crow	
\$75,000-99,999:	C Davis T Jorczak T Joyce S Scudder D Skillrud	N/A	N/A	
TOTAL COMPENSATION	\$872,129	\$0	\$298,607	\$1,170,736

**ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON**

Fiscal Year 2018 Commencing 04/01/2017 and Ending 03/31/2018

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL FUNDS
Allied Properties LLC		3,430		3,430
AmerenIP dba Ameren Illinois	8,992	29,142	5,072	43,206
ARC Activity & Recreation Center, Normal Township	40,000			40,000
Armstrong, John D		3,180		3,180
Baby Fold, The		10,000		10,000
Bellas Landscaping			7,175	7,175
Bloomington Day Care Center, Inc.	27,500			27,500
Bloomington Housing Authority		20,020		20,020
Bowman, Danny	20,703			20,703
Busey Bank		3,710		3,710
Butzirus, Brad L dba Butzirus Rental Property		2,984		2,984
Cardinal Ridge		8,585		8,585
Chase Bank	64,150			64,150
City of Bloomington	163,928	7,109	62,604	233,641
City of Bloomington Township			12,200	12,200
Clothier Land Trust #H-187		11,219		11,219
CNH Capital			3,607	3,607
Cold Spring Memorial Group			4,933	4,933
Community Health Care Clinic	12,500			12,500
Connect Transit		38,465		38,465
Cybernautic Inc			4,713	4,713
Dave Capodice Excavating Inc			29,291	29,291
Dotson, Bernard & Rearn M		7,948		7,948
Duran Ownership Group LLC		2,764		2,764
Evergreen FS Inc.			7,719	7,719
Faith in Action of Bloomington-Normal	8,500			8,500
Frontier Communications	7,121	521	2,801	10,443
GMTK Management		3,180		3,180
Gruber, Ronald C dba Gruber Rentals		3,395		3,395
Hafner Revocable Trust		3,193		3,193
Heartland Bank & Trust			110,792	110,792
Heyl, Royster, Voelker & Allen PC	3,962		5,521	9,482
Home Sweet Home Ministries Inc.		13,135		13,135
WEX Bank/Huck's	204	4,751		4,955
Illinois Department of Employment Security (IDES)	928		9,945	10,873
Illinois Municipal Retirement Fund (IMRF)	104,334		37,370	141,705
Internal Revenue Service (IRS)	60,960		21,025	81,985
Jackson, Kimberly dba Stone Mill Properties		3,160		3,160
Kroger via Valutec		89,937		89,937
YWCA of McLean County/Labyrinth Outreach Services		2,507		2,507
Mayor's Manor LTD Partnership		3,021		3,021
McLean County Asphalt Co Inc			32,732	32,732
McLean County Museum of History			6,479	6,479
Midwest Equipment			17,929	17,929
Miller Trust, Annetta O dba Miller Properties		3,480		3,480
Montgomery, Justin M		2,985		2,985
Moore Enterprises, Alexander Estates Mobile Home Park		5,469		5,469
Moore J A dba Maple Grove Estates		8,016		8,016
NICOR Gas	1,513	4,002	2,217	7,732
NJS Enterprises Inc	3,400			3,400
Peace Meal Senior Nutrition Program (SBLHC)	20,000			20,000
Pelhank, Wayne A dba Heartland Apt Mgmt LLC		6,774		6,774
Peoria Flag & Decorating Company			9,114	9,114
Phillips & Associates, CPAs, PC	6,850		6,850	13,700
Pontiac Granite Co Inc			20,125	20,125

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2018 Commencing 04/01/2017 and Ending 03/31/2018

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL FUNDS
Prairie State Legal Services Inc.	8,500			8,500
Quill Corporation	3,196			3,196
RV Horizons Inc dba Bloomington GW MHP LLC		4,710		4,710
Salvation Army, The		5,600		5,600
Soaring Eagle Cleaning Services LLC	6,600			6,600
SRIM LLC		3,180		3,180
Swallow, Robert R dba RS Apartments		3,180		3,180
Thoennes, Rick dba TNT Tree Service			19,100	19,100
Thomas, Laura Ann		2,515		2,515
Township Officials of IL (TOI)	2,948			2,948
TOIRMA	12,288		20,048	32,336
VISA	13,113	441	21,364	34,918
Xerox Corporation & Xerox Financial Services	2,910			2,910
YMCA of Bloomington-Normal	10,000			10,000
Zoeller & Burcham Properties LLC dba JD Properties		5,505		5,505
Total disbursements greater than \$2,500	615,099	331,214	480,726	1,427,039
All other disbursements less than \$2,500	32,309	81,789	24,629	138,727
TOTAL OTHER DISBURSEMENTS	647,408	413,003	505,355	1,565,766

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance Fund	Evergreen Memorial	TOTAL OF ALL FUNDS
Revenues	1,694,349	336,806	750,467	2,781,622
Disbursements: Compensation	872,129	0	298,607	1,170,736
Disbursements: All other	647,408	413,003	505,355	1,565,766
Excess Revenue Over (Under) Expenditures	174,812	(76,197)	(53,495)	45,120
Fund Balance, Beginning	1,181,608	700,415	584,421	2,466,444
Fund Balance, Ending	1,356,420	624,218	530,926	2,511,564

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

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: September 24, 2018
RE: Township Supervisor's Report

1. Township: Total August cases for General Assistance listed on attached System Activity Report.

Jobs: (1) FT Luther Oaks, (1) PT Addus Home Healthcare

Of fifty (50) assistance cases served by township: five (5) are considered homeless, four (4) own a home, and forty-one (41) are renters.

New clients by age: One client (1.9%) is under the age of 18, five clients (9.3%) age 18 - 25; twenty-five clients (46.3%) age 26 - 40; ten clients (18.5%) age 41 - 50, and thirteen clients (24.1%) age 51 – 62.

Six, (6), recipients in Job Training participated in Job Skills classes at HSHM.
Seven, (7), recipients in Workfare participated in self-enhancement classes HSHM.
Twenty-six, (26), recipients in Workfare participated in Holistic Health Classes, hosted at Community Room at Bloomington Public Library.
One, (1), recipients provided low strain work at COBT.
One, (1), recipient completed Art Therapy class.

One hundred, (100), individuals, (58 GA and 42 EA), attended orientation throughout the month of August. This figure is twenty-one, (21), more than in the month of July.

Four, (4), GA recipients were awarded Social Security Income. SSI reimbursements to the Township equal \$7,685 for the month of August.

Townships of Illinois Day was Thursday, September 13th. Ten, (10), vendors set up displays and crafts for children which focused on *Impact Your Environment*. Thank you to our local elected officials who showed their support by attending our event.

POTS program: Opening day was September 18th. General Assistance Workfare participants contributed to the floorplan layout to maximize work efficiency.

- 2. Scott Health Resources:** Township has agreed to finalize the FY2018 Circuit Court report to the best of our ability. This will be completed following the approval of the Township Audit on September 24, 2018.
- 3. Evergreen Memorial Cemetery (EMC):** EMC is a sponsor site for WREATHS across AMERICA. A Wreath Sponsorship Form is included in the Board Packet for those interested in sponsoring wreaths for veteran grave markers at EMC. Wreaths are \$15 each.

Cemetery Walk vouchers for two, (2), complimentary tickets have been placed in your City inbox. Please remember that you must bring the voucher to the Evergreen Memorial Cemetery Office PRIOR to the weekend you wish to attend the walk. There will be NO tickets available the day of the walk.

System Activity Report

[8/1/2018 - 8/31/2018] Report Date: 9/4/2018

General Assistance

Grants (New Clients) :	21	\$5,565.00
Grants (Previous Clients) :	69	\$18,233.52
In-Process :	8	
Denials :	33	
Sanctions :	26	
Terminations :	12	
	169	\$23,798.52

General Assistance - Medical

Referrals :	0	
Disbursements :	0	
	0	\$0.00

General Assistance - Work Program Assignments

Job Training :	19	
Workfare :	40	
	59	

General Assistance - Work Program Expenses

Haircut :	4	\$20.00
Clothing/Shoes :	1	\$26.88
WF 1-Ride :	1	\$4.00
WF 30 Day :	65	\$2,080.00
WF 7 Day Bus :	8	\$80.00
WF Gasoline :	4	\$128.00
	83	\$2,338.88

Emergency Assistance

Grants :	20	\$9,815.57
In-Process :	0	
Denials :	4	
	24	\$9,815.57

Additional Assistance

Transient :	2	\$17.00
	2	\$17.00

Additional Activity

A Call (phone/fax/email) :	384	
A Face-to-Face :	518	
General - Intake :	101	
General - Orientation :	192	
General - Other :	15	
JMS - General :	3	
R - BHA :	3	
R - Chestnut :	4	
R - CHS :	4	
R - DHS :	3	
R - IDES :	1	
R - MCCA / LIHEAP :	17	
R - Other :	29	
R - PATH :	8	
R - Salvation Army :	4	
R - SSI :	4	
WF - Appointment :	89	
WF - Sanction :	13	
WF - Work Sponsor Site :	180	
WF Training/Education :	186	
	1,758	
Grand Totals:	2,095	\$35,969.97

John M Scott Health Care Trust
Balance Sheet
As of August 31, 2018

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
0010 · Busey Bank 0947 (COBchecking)	67,114.69
1000 · BMCU share/checking (COBT)	0.02
1001 · BMCU share/savings (COBT)	10.23
1010 · Vanguard Trust	13,509,811.77
Total Checking/Savings	<u>13,576,936.71</u>
Total Current Assets	<u>13,576,936.71</u>
TOTAL ASSETS	<u>13,576,936.71</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · COBT Liabilities	10.00
Total Other Current Liabilities	<u>10.00</u>
Total Current Liabilities	<u>10.00</u>
Total Liabilities	10.00
Equity	
3001 · Opening Bal Equity	7,102,641.40
3010 · Unrestrict (retained earnings)	5,572,621.94
Net Income	901,663.37
Total Equity	<u>13,576,926.71</u>
TOTAL LIABILITIES & EQUITY	<u>13,576,936.71</u>

10:40 AM

09/14/18

Accrual Basis

John M Scott Health Care Trust
Profit & Loss
August 2018

	<u>Aug 18</u>
Ordinary Income/Expense	
Income	
5000R · Revenue	
56010R · Interest, Dividends & CapGains	
56010 · Interest Income	0.49
56040 · Dividend Income	6,087.22
Total 56010R · Interest, Dividends & CapGains	6,087.71
Total 5000R · Revenue	6,087.71
56110R · Unrealized Gain/Loss	322,007.65
56111R · Long-term Cap Gain/Loss	0.00
56112R · Short-term Cap Gain/Loss	0.00
Total Income	328,095.36
Gross Profit	328,095.36
Expense	
59000A · Administrative Expenses	
70010A · Outside Legal Counsel	24,860.00
Total 59000A · Administrative Expenses	24,860.00
59100D · Direct Services	
79980D · Medical Supplies	400.00
Total 59100D · Direct Services	400.00
Total Expense	25,260.00
Net Ordinary Income	302,835.36
Net Income	<u><u>302,835.36</u></u>



WreathsAcrossAmerica.org

In 2007, the Worcester family, along with veterans, and others who had helped with their annual Christmas wreath ceremony in Arlington, formed Wreaths Across America™, to continue and expand this effort, and support other groups around the country who wanted to do the same. This nonprofit organization continues the Arlington tradition as part of its mission to Remember, Honor and teach.

In 2017, Wreaths Across America and our national network of volunteers laid over 1,565,000 memorial wreaths at nearly 1440 locations in the United States and beyond. We accomplished this with help from over 3270 fundraising groups, many corporate contributions, and donations of trucking, shipping, and thousands of helping hands. Our annual pilgrimage from Harrington, Maine to Arlington National Cemetery is known as the world's largest veteran's parade, stopping at schools, monuments, veteran's homes and communities all along the way to remind people how important it is to remember, honor and teach.

Proceeds place a wreath at one of the participating cemeteries; help support our fundraising partners, educational and veteran's services outreach. Please note that all sponsorships are sent directly to the location and no wreaths are sent to the individuals purchasing sponsorships.

We welcome all to join us at any Wreaths Across America ceremony. If you would like to participate or help bring sponsored wreaths to your local community, please contact us and we will help connect you with other groups already working in your area.

Schedule of Events

Sunday, December 9, 2018

Start of World's Longest Veterans Parade from Maine to Arlington National Cemetery and participating locations

Monday, December 10, 2018

State House wreath-laying ceremonies in all 50 States and Puerto Rico

Saturday December 15, 2018

Please check with your local location leader for start times.

Simultaneous wreath-laying ceremonies at over 1100 locations all across the country and beyond.

For more information visit www.WreathsAcrossAmerica.org, or call 877-385-9504.

You can also email info@wreathsaacrossamerica.org



WREATHS *across* AMERICA

Wreath Sponsorship Form

*Sponsored wreaths are placed on the grave markers at state, national veterans cemeteries as well as local cemeteries each December. Wreaths may be purchased online at www.WreathsAcrossAmerica.org

If you wish to make your sponsorship with a credit card please visit our website for a secure online transaction.

Name: _____
 Address: _____
 City: _____
 State: _____ Zip: _____
 Phone: _____
 Email: _____

Do we have permission to publicize your name as a sponsor?

☐ Yes OR ☐ No, I wish to remain Anonymous

Please make checks payable to:

Wreaths Across America TM

PO Box 249

Columbia Falls, ME 04623

Questions? Please call 877-385-9504 Thank
 you for your Sponsorship and joining us in our
 mission to Remember, Honor and Teach!

Order online at [https://www.wreathscrossamerica.org/
 pages/150492/Overview/?relatedId=0](https://www.wreathscrossamerica.org/pages/150492/Overview/?relatedId=0)

Sponsorship	Price	Quantity	Total
Individual= 1 Wreath	\$15.00		
Mailed "In Honor" card= If you wish to send a mailed honor card telling someone of your sponsorship-see "In Honor" section below. *Card will not be mailed if the \$2 fee is not included.	\$2.00		
Family= 4 Wreaths	\$60.00		
Small Business= 10 Wreaths	\$150.00		
Corporate= 100 Wreaths	\$1,500.00		
		Grand Total	

****SORRY- WE CAN NOT TAKE GRAVE SPECIFIC REQUESTS****

In Honor of:

Please provide email of "In Honor Of" recipient, or mailing address so a card can be sent notifying them of your sponsorship in their honor. (If you have a specific message please write it on the back of this sheet and we will include it.)

Email: _____

Mailing: _____

In Memory of:

This name will be listed on our online memory wall, please provide name, rank, branch of service and state resided

Branch of Service: _____

Rank: _____

State: _____

Please note that all sponsorships are sent directly to the location and no wreaths are sent to the individuals purchasing sponsorships.

Location ID: ILEMCB Fundraising Group ID: IL0056P

FOR OFFICE USE ONLY:

Cash \$: _____

Total\$: _____ Date: _____

Total # Checks: _____

Reconciled: _____

MO \$: _____

GEN: _____

Entered: _____



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 20, 2018
Subject: Assessor Report

Assessments have been turned in to the County. Publication date of Assessments is September 28th, 2018. This will begin the 30 day time frame to file a complaint with the Board of Review. October 29th, 2018 will be the last day to file the complaint at the County.

Attached is the school district assessed value report. This is the total assessed value of the city broken down by school district.

Exemptions on the report have not been updated.

School Districts

District 87, Unit 5, Unit 16 (Olympia), Unit 3 (Tri-valley)

School District Assessed Value Report

Total Assessed Value for the City of Bloomington	\$2,036,249,146
Sum of Exemptions	\$142,103,628
Total Assessed Value less Exemptions	\$1,894,145,518

School District 005	Total Assessed Value	\$1,099,845,949
----------------------------	-----------------------------	------------------------

Count		
8553	General Homestead	\$51,704,385
1544	Senior Citizen	\$8,059,317
173	Senior Freeze	\$814,046
174	Home Improvement	\$1,084,239
13	Model Home	\$515,591
78	Disabled Vet	\$3,656,632
2	Returning Vet	\$10,000
70	Disabled	\$140,000
	Total AV Less Exemptions	\$1,033,861,739

School District 87	Total Assessed Value	\$936,389,403
---------------------------	-----------------------------	----------------------

Count		
10076	General Homestead	\$61,005,895
2707	Senior Citizen	\$13,985,596
775	Senior Freeze	\$3,978,431
175	Home Improvement	\$956,128
0	Model Home	\$0
99	Disabled Vet	\$3,163,125
1	Returning Vet	\$5,000
179	Disabled	\$358,000
	Total AV Less Exemptions	\$852,937,228

Unit 016	Total Assessed Value	\$0
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Unit 003	Total Assessed Value	\$13,794
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