

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, September 23, 2019
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: Leslie Yocum, 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 26, 2019 Board Meeting, as submitted by Leslie Yocum, Town Clerk. (Recommend that the Minutes of the August 26, 2019 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 2019 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, 2018 – March 31, 2019 by Richard W. Phillips, CPA. (Recommend that the FY 2018 – 2019 Audit be accepted and placed on file.)
- VI. Presentation of Annual Treasurer's Report April 1, 2018 – March 31, 2019. (Recommend acceptance of the FY 2018 – 2019 Annual Treasurer's Report).
- VII. Purchasing Policy for the Town of the City of Bloomington. (Recommend that the Purchasing Policy be adopted.)
- VIII. Reports by Elected Officials
 - A. Comments: Deb Skillrud, Township Supervisor.
 - B. Comments: Steve Scudder, Township Assessor.
- IX. Public Comments
- X. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
Monday, August 26, 2019; 5:45 P.M.

The Board of Trustees for the Town of the City of Bloomington met in the Council Chambers of the City Hall Building at 5:45 p.m. on August 26, 2019. 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: Jamie Mathy, Donna Boelen, Mboka Mwilambwe, Julie Emig, Joni Painter, Scott Black, Jeff Crabill, Kim Bray, and Tari Renner.

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

Staff present: Leslie Yocum, Township Clerk.

Motion by Trustee Bray, seconded by Trustee Mathy that Trustee Carrillo be allowed to participate remotely via telephone.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Black, Crabill, Bray, and Renner.

Nays: none.

Motion carried.

Trustee Carrillo joined the meeting at 5:47 p.m.

Approval of Minutes of the July 22, 2019 Board Meeting, as submitted by Leslie Yocum, Township Clerk.

Motion by Trustee Mwilambwe, seconded by Trustee Crabill that the Minutes of July 22, 2019 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 2019 accounts as presented.

Motion by Trustee Mwilambwe, seconded by Trustee Crabill that the Audits be approved as presented.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, Bray, and Renner.

Nays: none.

Motion carried.

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

Motion by Trustee Mwilambwe, seconded by Trustee Crabill that the Anticipated Expenditures be approved as presented.

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

Ayes: Trustees Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, Bray, and Renner.

Nays: none.

Motion carried.

Deborah Skillrud, Township Supervisor, addressed the Board. The Township planned to apply for a John M. Scott grant. The Health-E Program is a community wellness collaboration centered on education, empowerment and enrichment for the prevention of chronic disease. Township staff was researching the purchase of a box truck for the POTS, (Promoting Others to Succeed), program. The Township's annual audit would appear on the Board's September 23, 2019 meeting agenda.

Trustee Mathy questioned needing additional time for the audit presentation. Mrs. Skillrud responded negatively.

Steve Scudder, Assessor, addressed the Board. Assessments had been turned into the County Supervisor of Assessments. He noted that the City Township received a multiplier of 1. He also provided tips for citizens filing Property Assessment Complaints.

Trustee Crabill questioned home values disputes. Mr. Scudder responded appropriately.

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

Motion by Trustee Mwilambwe, seconded by Trustee Black to adjourn. Time: 5:52 p.m.

Motion carried (viva voce).

Leslie Yocum, 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 2019**, 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 **23rd day of September 2019**.

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

Notary Public

This **23rd day of September 2019**.

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 **\$699,521.58** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$102,408.03** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$1,372,376.37** 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: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwiliambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

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 attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

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

Month of: **AUGUST 2019**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 38,041	
Investments: Illinois Fund (as of 07/31/2019)	\$ 694,616	
Investments: Prairie State Bank & Trust (64)	\$ 1,292,996	
	<u> </u>	
Public Funds at Commencement		\$ 2,025,653

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 36	
Interest: Prairie State Bank (64)	\$ 253	
Interest: Illinois Funds (1085)	\$ 1,302	
Other Income - Retiree Insurance	\$ 1,339	
Personal Property Replacement Tax	\$ 2,521	
Tax Levy	\$ 254,128	
	<u> </u>	

Public Funds Received This Month \$ 259,578

Public Funds Available \$ 2,285,231

Public Funds Expended This Month

\$ 110,925

TOTAL Public Funds at Month End \$ 2,174,306

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 102,408	
Investments: Illinois Fund (as of 08/31/2019)	\$ 699,522	
Investments: Prairie State Bank & Trust (64)	\$ 1,372,376	
	<u> </u>	
TOTAL Public Funds at Month End		<u><u>\$ 2,174,306</u></u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 38,041	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 36	
Other Income - Retiree Insurance	\$ 1,339	
Transfer from Prairie State Bank & Trust Reserve (64)	\$ 175,000	
Total Deposits for Month	<u> </u>	
	\$ 176,374	
Total Funds Available		\$ 214,416

Checks Written

Assessor's Office Expenses	\$ 3,530	
Community Agency Funding	\$ 8,436	
Compensation & Benefits	\$ 96,682	
Services & Expenses	\$ 191	
Supervisor's Office Expenses	\$ 2,085	
PPRT Transfer to Cemetery Fund	\$ 776	
PPRT Transfer to General Assistance Fund	\$ 306	
Total Checks Written	<u> </u>	
	\$ 112,008	

Total Checks Written \$ 112,008

Prairie State Bank & Trust (53) Balance at Month End \$ 102,408

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

Balance per Bank Statement	\$ 136,433	
Less Outstanding Checks	\$ (34,025)	
	<u> </u>	
Checkbook Balance per Reconciliation		<u><u>\$ 102,408</u></u>

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

Statement of Receipts and Disbursements

Aug-19

Revenue			
7000 Interest	\$	1,590	
7400 Other Income	\$	1,339	
7600 Personal Property Replacement Tax	\$	2,521	
7800 Tax Levy	\$	254,128	
	Total Revenue		\$ 259,578
	Total Income		\$ 259,578
Expense			
Assessor's Office			
9151 Auto Expense	\$	144	
9161 Telephone	\$	280	
9171 Utilities	\$	604	
9201 Office Supplies	\$	7	
9251 Education/Meetings/Conferences	\$	1,053	
9271 Appraisal Services	\$	1,176	
9291 Janitorial	\$	150	
9301 Computer Services	\$	117	
	Total Assessor's Office		\$ 3,530
Community Agency Funding			
1025 GA Workfare Development/Client Services	\$	8,436	
	Total Community Agency Funding		\$ 8,436
Compensation (Salaries) & Benefits			
7011 TWP Supervisor	\$	7,833	
7021 TWP Assessor	\$	8,000	
7031 Town Clerk	\$	200	
7051 General Assistance Staff	\$	28,223	
7061 Deputy Assessors	\$	29,020	
7081 IMRF/Employer	\$	6,815	
7091 FICA (SS/MC)/Employer	\$	5,161	
7101 Group Medical/Employer	\$	11,430	
	Total Compensation (Salaries) & Benefits		\$ 96,682
Services & Expenses			
1028 Membership Dues	\$	75	
1038 Other Expenditures	\$	55	
1040 Building Maintenance	\$	(297)	
1042 Janitorial Services & Supplies	\$	357	
	Total Services & Expenses		\$ 191
Supervisor's Office			
8121 Janitorial	\$	188	
8131 Utilities	\$	906	
8141 Telephones	\$	361	
8151 Car Expense	\$	121	
8161 Education/Conference/Meetings	\$	109	
8181 Equipment Repair/Rental	\$	243	
8191 Office Supplies	\$	18	
8201 Printing	\$	39	
8211 Publications	\$	25	
8221 Computer/Contract Services	\$	77	
	Total Supervisor's Office		\$ 2,085
	Total Expense		\$ 110,925
Net Income			\$ 148,653

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

Year to Date Budget Comparison

Income	<u>Aug-19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 7,830	\$ 9,000	\$ (1,170)	87.0%
7400 Other Income	\$ 6,994	\$ 33,880	\$ (26,886)	20.6%
7450 Township Litigation Income	\$ -	\$ 25	\$ (25)	0.0%
7600 Personal Property Replacement Tax	\$ 88,386	\$ 75,000	\$ 13,386	117.8%
7800 Tax Levy	\$ 1,103,101	\$ 1,645,000	\$ (541,899)	67.1%
Total Revenue	\$ 1,206,312	\$ 1,762,905	\$ (556,593)	68.4%
Total Income	\$ 1,206,312	\$ 1,762,905	\$ (556,593)	68.4%
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ -	\$ 21,544	\$ (21,544)	0.0%
9151 Auto Expense	\$ 506	\$ 3,000	\$ (2,495)	16.9%
9161 Telephone	\$ 1,379	\$ 3,000	\$ (1,621)	46.0%
9171 Utilities	\$ 1,669	\$ 5,800	\$ (4,131)	28.8%
9191 Postage	\$ -	\$ 300	\$ (300)	0.0%
9201 Office Supplies	\$ 582	\$ 2,000	\$ (1,418)	29.1%
9211 Publications & Printing	\$ -	\$ 500	\$ (500)	0.0%
9231 Equipment	\$ -	\$ 6,000	\$ (6,000)	0.0%
9241 Equipment Repair/Rental	\$ -	\$ 1,500	\$ (1,500)	0.0%
9251 Education/Meetings/Conferences	\$ 6,371	\$ 9,000	\$ (2,629)	70.8%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 3,283	\$ 34,000	\$ (30,717)	9.7%
9291 Janitorial	\$ 750	\$ 2,000	\$ (1,250)	37.5%
9301 Computer Services	\$ 2,044	\$ 20,000	\$ (17,956)	10.2%
9311 Mapping/GIS Services	\$ -	\$ 30,000	\$ (30,000)	0.0%
9312 Membership Dues/Assessor's Staff	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Assessor's Office	\$ 16,584	\$ 150,144	\$ (133,560)	11.0%
Community Agency Funding				
1023 Community Medical	\$ -	\$ 31,000	\$ (31,000)	0.0%
1025 GA Workfare Development/Client Services	\$ 9,057	\$ 19,400	\$ (10,343)	46.7%
1026 Youth Services	\$ -	\$ 37,500	\$ (37,500)	0.0%
1027 Senior Services	\$ -	\$ 68,500	\$ (68,500)	0.0%
Total Community Agency Funding	\$ 9,057	\$ 156,400	\$ (147,343)	5.8%
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	\$ 580	\$ 2,800	\$ (2,220)	20.7%
7051 General Assistance Staff	\$ 141,113	\$ 396,000	\$ (254,887)	35.6%
7061 Deputy Assessors	\$ 144,350	\$ 404,000	\$ (259,650)	35.7%
7081 IMRF/Employer	\$ 34,077	\$ 99,000	\$ (64,923)	34.4%
7091 FICA (SS/MC)/Employer	\$ 25,790	\$ 76,140	\$ (50,350)	33.9%
7101 Group Medical/Employer	\$ 57,152	\$ 177,000	\$ (119,848)	32.3%
7111 State Unemployment/Employer	\$ 126	\$ 1,400	\$ (1,274)	9.0%
Total Compensation & Benefits	\$ 483,354	\$ 1,348,840	\$ (865,486)	35.8%

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

Year to Date Budget Comparison (cont.)

Services & Expenses	<u>Aug-19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 1,765	\$ 1,835	\$ (70)	96.2%
1029 Auditing Expense	\$ -	\$ 7,500	\$ (7,500)	0.0%
1030 Legal Expense	\$ 4,448	\$ 10,000	\$ (5,552)	44.5%
1034 Insurance	\$ 13,242	\$ 13,000	\$ 242	101.9%
1035 Publishing	\$ -	\$ 1,500	\$ (1,500)	0.0%
1038 Other Expenditures	\$ 415	\$ 3,500	\$ (3,085)	11.9%
1039 Debt Service - Principal & Interest	\$ -	\$ 100	\$ (100)	0.0%
1040 Building Maintenance	\$ 1,818	\$ 6,000	\$ (4,182)	30.3%
1042 Janitorial Services & Supplies	\$ 1,407	\$ 6,000	\$ (4,593)	23.5%
1044 Building Repairs	\$ -	\$ 200,000	\$ (200,000)	0.0%
1045 Special Projects	\$ 50	\$ 50,000	\$ (49,950)	0.1%
Total Services & Expenses	\$ 23,145	\$ 299,435	\$ (276,290)	7.7%
Supervisor's Office				
8091 Postage	\$ 5	\$ 1,500	\$ (1,495)	0.3%
8101 Rent/Debt Service	\$ -	\$ 40,000	\$ (40,000)	0.0%
8121 Janitorial	\$ 938	\$ 2,500	\$ (1,563)	37.5%
8131 Utilities	\$ 2,496	\$ 9,500	\$ (7,004)	26.3%
8141 Telephones	\$ 1,850	\$ 4,000	\$ (2,150)	46.3%
8151 Car Expense	\$ 1,155	\$ 2,000	\$ (845)	57.8%
8161 Education/Conference/Meetings	\$ 376	\$ 2,000	\$ (1,624)	18.8%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,213	\$ 8,000	\$ (6,787)	15.2%
8191 Office Supplies	\$ 968	\$ 4,000	\$ (3,032)	24.2%
8201 Printing	\$ 39	\$ 500	\$ (461)	7.8%
8211 Publications	\$ 25	\$ 250	\$ (225)	10.0%
8221 Computer/Contract Services	\$ 454	\$ 16,900	\$ (16,446)	2.7%
8241 Membership Dues	\$ 35	\$ 450	\$ (415)	7.8%
Total Supervisor's Office	\$ 9,554	\$ 96,600	\$ (87,046)	9.9%
Total Expense	\$ 541,694	\$ 2,051,419	\$ (1,509,725)	26.4%
Net Income	\$ 664,618	\$ (288,514)	\$ 953,132	

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)				
08/01/2019	8488	Soaring Eagle Cleaning Services LLC		-600.00
08/01/2019	8489	Maruna, Thomas O		-120.64
08/05/2019	EFT	EFT-Valutec Card Solutions		-77.00
08/06/2019	8490	Coldwell Banker, Honig-Bell		-45.00
08/06/2019	8491	Bowman, Danny		-1,176.00
08/06/2019	8492	NICOR Gas		-62.34
08/07/2019	Transfer	Prairie State Bank & Trust		175,000.00
08/13/2019	8493	Xerox Corporation		-39.60
08/13/2019	8494	McLean County Elected Officials		-12.00
08/13/2019	8495	City of Bloomington Finance Dept		-13.16
08/13/2019	8496	Quill Corporation		-6.78
08/13/2019	8497	Verizon Wireless		-71.66
08/13/2019	8498	Direct Energy Business		-949.90
08/15/2019	20190815	EFT-Payroll		-23,673.36
08/15/2019	70004857	EFT-Federal Tax Deposit		-8,700.88
08/15/2019	1880939616	EFT-IL Tax Deposit		-1,518.10
08/15/2019	EFT	TASC (Total Administrative Services Corp)		-1,270.80
08/15/2019	EFT	Prairie State Bank & Trust		-90.00
08/19/2019	8499	Town of the City of Bloomington - CEM		-776.39
08/19/2019	8500	Town of the City of Bloomington - GA		-306.49
08/19/2019	8474VOID	Hermes Service & Sales Inc		297.00
08/20/2019	8501	Quill Corporation		-94.70
08/20/2019	8502	City of Bloomington Water Dept		-497.03
08/20/2019	8503	Xerox Financial Services		-202.92
08/20/2019	8504	Township Perspective		-25.00
08/27/2019	8505	Home Sweet Home Ministries, Inc		-8,400.00
08/27/2019	8506	McLean County Elected Officials		-75.00
08/27/2019	8507	VISA (DLS)		-190.63
08/27/2019	8508	VISA (SRS)		-1,183.66
08/27/2019	8509	Frontier Communications		-640.97
08/27/2019	41654	Town of the City of Bloomington - CEM		8,599.36
08/30/2019	09984434526	IMRF - Illinois Municipal Retirement Fund		1,338.80
08/30/2019	20190831	EFT-Payroll		-22,202.61
08/30/2019	85738363	EFT-Federal Tax Deposit		-8,049.70
08/30/2019	1460558944	EFT-IL Tax Deposit		-1,430.19
08/30/2019	EFT	TASC (Total Administrative Services Corp)		-1,270.80
08/30/2019	EFT	Prairie State Bank & Trust		-90.00
08/30/2019	8510	NCPERS Group Life Ins		-128.00
08/30/2019	8511	Combs-Skinner, Marsha L		-250.00
08/30/2019	8512	City of Bloomington Health Insurance		-20,069.03
08/30/2019	62427	EFT-IMRF		-16,593.57
08/30/2019	Credit	Interest		35.67
			Total	<u><u>64,366.92</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 2019**, 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 **23rd day of September 2019**.

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

Notary Public

This **23rd day of September 2019**.

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 **\$40,479.18** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$612,899.27** 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: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

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 attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

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Town of the City of Bloomington--General Assistance Fund

Month of: AUGUST 2019

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$	42,628	
Investments: Prairie State Bank & Trust (19)	\$	606,884	
Public Funds at Commencement			\$ 649,512

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$	12	
Interest: Prairie State Bank (19)	\$	123	
Personal Property Replacement Tax	\$	306	
Refunds & Recoveries	\$	2,326	
Tax Levy	\$	30,893	
Public Funds Received This Month			\$ 33,660
Public Funds Available			\$ 683,172

Public Funds Expended This Month

	\$	29,793
TOTAL Public Funds at Month End	\$	653,378

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$	40,479	
Investments: Prairie State Bank & Trust (19)	\$	612,899	
TOTAL Public Funds at Month End			\$ 653,378

Checking Account Activity

Checkbook Balance at Commencement	\$	42,628	
Deposits:			
Interest: Prairie State Bank & Trust (00)	\$	12	
Personal Property Replacement Tax	\$	306	
Refunds & Recoveries	\$	2,326	
Transfer from Prairie State Bank & Trust Reserve (19)	\$	25,000	
Total Deposits for Month		\$ 27,645	
Total Funds Available			\$ 70,272
Checks Written: General Assistance			\$ 29,793
Checkbook Balance at Month End			\$ 40,479

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

Balance per Bank Statement	\$	47,623	
Less Outstanding Checks	\$	(7,144)	
Checkbook Balance per Reconciliation		<u> </u>	\$ 40,479

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Aug-19

Revenue			
7000 Interest	\$	135	
7600 Personal Property Replacement Tax	\$	306	
7700 Refunds & Recoveries	\$	2,326	
7800 Tax Levy	\$	30,893	
Total Revenue			\$ 33,660
Total Income			\$ 33,660
Expense: CW			
6011 Groceries/Personal Essentials	\$	7,181	
6021 Rent	\$	11,775	
6051 Utilities	\$	2,682	
6071 Emergency Assistance	\$	7,251	
6101 Transportation	\$	274	
6121 Allowances	\$	631	
Total CW			\$ 29,793
Total Expense			\$ 29,793
Net Income			\$ 3,867

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

		<u>Aug-19</u>	Budget	\$ Over Budget	% of Budget
Income					
Revenue					
7000 Interest	\$	685	\$ 2,000	\$ (1,315)	34.3%
7400 Other Income	\$	-	\$ 150	\$ (150)	0.0%
7600 Personal Property Replacement Tax	\$	10,745	\$ 17,000	\$ (6,255)	63.2%
7700 Refunds & Recoveries	\$	21,214	\$ 40,000	\$ (18,786)	53.0%
7800 Tax Levy	\$	134,099	\$ 200,000	\$ (65,901)	67.0%
Total Revenue	\$	166,743	\$ 259,150	\$ (92,407)	64.3%
Total Income	\$	166,743	\$ 259,150	\$ (92,407)	64.3%
Expense					
CW					
6011 Groceries/Personal Essentials	\$	37,366	\$ 90,000	\$ (52,634)	41.5%
6021 Rent	\$	72,082	\$ 200,000	\$ (127,918)	36.0%
6051 Utilities	\$	9,066	\$ 30,000	\$ (20,934)	30.2%
6061 Medical	\$	-	\$ 20,000	\$ (20,000)	0.0%
6071 Emergency Assistance	\$	28,604	\$ 70,000	\$ (41,396)	40.9%
6081 Hospital	\$	-	\$ 10,000	\$ (10,000)	0.0%
6091 Burial	\$	-	\$ 3,000	\$ (3,000)	0.0%
6101 Transportation	\$	1,340	\$ 30,000	\$ (28,660)	4.5%
6121 Allowances	\$	3,874	\$ 10,000	\$ (6,126)	38.7%
Total CW Expense	\$	152,332	\$ 463,000	\$ (310,668)	32.9%
Total Expense	\$	152,332	\$ 463,000	\$ (310,668)	32.9%
Net Income	\$	14,411	\$ (203,850)	\$ 218,261	

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)			
08/05/2019	EFT	EFT-Kroger via Valutec	-7,180.97
08/06/2019	34773	Gruber, Ronald C dba Gruber Rentals	-304.00
08/06/2019	34774	Labyrinth Outreach Services to Women	-200.00
08/06/2019	34775	Blakeney, John & Teresa dba Blakeney Rentals	-412.00
08/06/2019	34776	DeBlasio, Daniel	-520.00
08/06/2019	34777	Clayton Jefferson LLC	-304.00
08/06/2019	34778	Swallow, Robert R dba RS Apartments	-265.00
08/06/2019	34779	Thrasher, Raymond E	-400.00
08/06/2019	34780	No Limits Real Estate LLC	-304.00
08/06/2019	34781	Ameren Illinois	-663.97
08/06/2019	34782	NICOR Gas	-353.50
08/06/2019	34783	Apartment Investors XXII LP %RCS	-412.00
08/06/2019	34784	Lakewood B LLC dba Lakewood Terrace Apts	-304.00
08/06/2019	34785	Markert, Darin & Andrea	-99.67
08/07/2019	Transfer	Prairie State Bank & Trust	25,000.00
08/08/2019	34254 VOID	Secretary of State of Illinois	30.00
08/13/2019	34786	Salvation Army	-400.00
08/13/2019	34787	BHA; Blmgt Housing Authority (laundry)	-40.00
08/13/2019	34788	BHA; Blmgt Housing Authority (rent)	-174.00
08/13/2019	34789	Hairmasters Institute of Cosmetology Inc	-5.00
08/13/2019	34790	Ameren Illinois	-1,033.63
08/13/2019	34791	Clothier Land Trust H-187 %Willow Creek	-438.67
08/13/2019	34792	GMTK Management	-304.00
08/13/2019	34793	Kerrigan, Annabelle	-239.00
08/13/2019	34794	Moore, J A dba Maple Grove Estates	-259.00
08/13/2019	34795	Phoenix Towers Preservation LP	-37.00
08/13/2019	34796	SRIM LLC %Redbird Property Mgmt Inc	-304.00
08/13/2019	34797	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-85.00
08/13/2019	34798	Mayor's Manor LTD Partnership (laundry)	-10.00
08/13/2019	34799	Mayor's Manor LTD Partnership (rent)	-80.00
08/13/2019	34800	Lacy, Lauren %Core 3 Property Mgmt	-300.00
08/13/2019	34801	Bloomington Portfolio LLC %PLS	-490.40
08/13/2019	34802	Labyrinth Outreach Services to Women	-200.00
08/13/2019	34803	Cortez, Kyle Thomas	-150.00
08/13/2019	34804	Perez, Hollie M Buhl	-304.00
08/13/2019	34805	Steffen, Allen %Young America Realty	-304.00
08/13/2019	34806	Pedcor Homes Corp dba Fox Hill Apts	-58.00
08/13/2019	34807	Bloomington Leased Housing Associates VI	-85.00
08/13/2019	34808	Housing Authority of McLean County IL	-47.50
08/13/2019	34809	Cardinal Ridge (was Southgate)	-412.00
08/13/2019	34810	City of Bloomington Water Department	-123.19
08/13/2019	34811	Holiday Park LP	-412.00
08/19/2019	8500	EFT-Personal Property Replacement Tax	306.49
08/19/2019	AB9266500	Treasurer, State of IL, SSI Reimbursement	1,746.00
08/19/2019	039738	Circuit Clerk of McLean County	50.00
08/20/2019	34812	Alberts, Maria D	-200.00
08/20/2019	34813	Trujillo, Ledy	-265.00
08/20/2019	34814	Calandra, Jeffrey dba C&M Property Group	-304.00
08/20/2019	34815	Ameren Illinois	-562.37
08/20/2019	34816	R&H Investments LLC	-628.00
08/20/2019	34817	Jessen, Chad & Micha dba Red Rock Prop	-304.00
08/20/2019	34818	Bloomington Portfolio LLC %PLS	-412.00
08/20/2019	34819	Clothier Land Trust H-187 %Willow Creek	-250.00
08/20/2019	34820	City of Bloomington Water Department	-300.70
08/20/2019	34821	Joyner, Roderick L	-304.00
08/20/2019	34822	MIMG LII Arbors at Eastland LLC	-412.00
08/20/2019	34823	Huck's/WEX Bank	-237.78
08/20/2019	34824	Clayton Jefferson LLC	-304.00

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>
08/26/2019	AB9304391	Treasurer, State of IL, SSI Reimbursement	530.00
08/27/2019	34825	VISA ...0684	-36.00
08/27/2019	34826	Mayor's Manor LTD Partnership (laundry)	-68.00
08/27/2019	34827	Mayor's Manor LTD Partnership (rent)	-171.00
08/27/2019	34828	Mission Mart	-333.81
08/27/2019	34829	BHA; Blmgtm Housing Authority (laundry)	-90.00
08/27/2019	34830	BHA; Blmgtm Housing Authority (rent)	-481.00
08/27/2019	34831	Ameren Illinois	-677.65
08/27/2019	34832	Dotson, Bernard & Rearn M	-200.00
08/27/2019	34833	Montgomery, Justin M	-304.00
08/27/2019	34834	Bloomington Portfolio LLC %PLS	-264.00
08/27/2019	34835	Jodi Bloomington SF LLC %FCore 3 Property	-520.00
08/27/2019	34836	Madison Mutual Insurance Company	-29.10
08/27/2019	34837	MIMG LII Arbors at Eastland LLC	-304.00
08/27/2019	34838	RV Horizons Inc dba Bloomington GW MHPLLC	-304.00
08/27/2019	34839	City of Bloomington Water Department	-292.16
08/27/2019	34840	Corn Belt Energy Corporation	-216.51
08/27/2019	34841	Apartment Investors XXII LP %RCS	-608.00
08/27/2019	34842	Cardinal Ridge (was Southgate)	-304.00
08/27/2019	34843	Grove Street Partnership %Apt Mart	-304.00
08/27/2019	34844	Gruber, Ronald C dba Gruber Rentals	-225.00
08/27/2019	34845	Kahwaji, Laura dba Milokah InvestmentsLLC	-99.67
08/27/2019	34846	M&M Real Estate Partnership LLC %ClassAct	-520.00
08/27/2019	34847	Thrasher, Raymond E	-400.00
08/27/2019	34848	Empire Townhomes LLC %Heartland Apt Mgmt	-304.00
08/27/2019	34849	Swallow, Robert R dba RS Apartments	-265.00
08/30/2019	Credit	Interest	12.03
			<u>-2,148.73</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 2019**, 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 **9th day of September 2019**.

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

Notary Public

This **9th day of September 2019**.

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 **\$81,952.68** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$293,912.07** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$175,211.38** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

This **23rd day of September 2019**.

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: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwiliambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

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 attest that the payouts certified and submitted by the TOWNSHIP SUPERVISOR have been (or will be) made from the Township Treasury AND do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the TOWNSHIP SUPERVISOR.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: **AUGUST 2019**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	69,141	
Cash: Heartland Bank 7782 (Reserve)	\$	265,655	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	171,772	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2019	\$	203,139	
			Funds at Commencement
			\$ 709,707

Public Funds Received This Month

Real Estate Tax Levy	\$	78,257
Personal Property Replacement Tax	\$	776

Other Funds Received This Month

Opening/Closing Fees	\$	4,420
Sale of Lots	\$	3,355
Sale of Crypts	\$	1,015
Sale of Niches	\$	50
Sales - Other	\$	700
Income from Trusts	\$	39
Other Income	\$	55
Inspection Fees	\$	225
		\$ 9,859

Total Funds Received This Month

\$ 88,893

Total Funds Available

\$ 798,600

Funds Expended This Month

Change in Payroll Liabilities 08/31/2019	\$	44,539
		\$ (153)

TOTAL Funds at Month End

\$ 754,215

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	81,953
Cash: Heartland Bank 7782 (Reserve)	\$	293,912
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	175,211
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2019	\$	203,139

TOTAL Funds at Month End

\$ 754,215

Checking Account Activity

Checkbook Balance at Commencement	\$	69,141
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Deposits			
Personal Property Replacement Tax	\$	776	
Opening/Closing Fees	\$	4,420	
Sale of Lots	\$	3,355	
Sale of Crypts	\$	1,015	
Sale of Niches	\$	50	
Sales - Other	\$	700	
Other Income	\$	55	
Inspection Fees	\$	225	
Transfer (to)/from Reserve Acct 7782	\$	50,000	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(3,400)	
Total Deposits for Month		\$ 57,197	

Total Funds Available

\$ 126,338

Checks Written

Compensation & Benefits	\$	29,295
Administrative Expenses	\$	2,754
Cemetery Improvements, Maintenance & Repair	\$	5,066
Cemetery Operations	\$	7,423
Total Checks Written		\$ 44,539

Change in Payroll Liabilities 08/31/2019

\$ (153)

Total Checks Written

\$ 44,385

Checkbook Balance at Month End

\$ 81,953

Bank Reconciliation at Month End

Balance per Bank Statement	\$	82,167
Plus Outstanding Deposits	\$	418
Less Outstanding Checks	\$	(633)

Checkbook Balance per Reconciliation

\$ 81,953

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Aug-19

Revenue

40100 Real Estate Tax Levy	\$ 78,257	
41000 Personal Property Replacement Tax	\$ 776	
42000 Opening/Closing Fee	\$ 4,420	
42500 Sale of Lots	\$ 3,355	
43000 Sale of Crypts	\$ 1,015	
43100 Sale of Niches	\$ 50	
44700 Sales - Other	\$ 700	
49000 Income from Trusts	\$ 39	
49020 Other Income & Special Events	\$ 55	
49021 Inspection Fees	\$ 225	
Total Revenue	\$	88,893
Total Income	\$	88,893

Expense

Compensation & Benefits

50101 Wages: Administrative Staff	\$ 4,191	
50102 Wages: Cemetery Staff	\$ 17,782	
50201 Payroll Taxes	\$ 1,535	
50202 IMRF	\$ 2,068	
50204 Employee Health Insurance	\$ 3,686	
50205 Direct Deposit Transmittal Fees	\$ 33	
Total Compensation & Benefits	\$	29,295

Administrative Expenses

51500 Contractual Services	\$ 339	
52000 Office Supplies	\$ 366	
52500 Utilities	\$ 1,379	
55400 Special Event Expenses	\$ 304	
55450 Other Admin Expenses	\$ 366	
Total Administrative Expenses	\$	2,754

Cemetery Improvements, Maintenance & Repair

58000 Mausoleum (including debt service)	\$ 5,066	
Total Cemetery Improvements, Maintenance & Repair	\$	5,066

Cemetery Operations

55500 Fuel, Oil and Equipment	\$ 385	
56000 Tree Removal/Monument Repair	\$ 1,000	
56500 Equipment Repairs	\$ 507	
56600 Cemetery Supplies & Maintenance	\$ 704	
56700 Rental Equipment & Short-term Leases	\$ 132	
56800 Disposal of Leaves/Branches	\$ 200	
57602 Grounds Maintenance/Repair	\$ 3,620	
58100 Grave Markers	\$ 859	
59900 Other Cemetery Expenses	\$ 16	
Total Cemetery Operations	\$	7,423

Total Expense

Net Income

\$ 44,539
\$ 44,354

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Aug-19</u>	Revised Budget	\$ Over Budget	% of Budget
Revenue					
40100 Real Estate Tax Levy	\$	339,695	\$ 506,600	\$ (166,905)	67.1%
41000 Personal Property Replacement Tax	\$	27,218	\$ 30,000	\$ (2,782)	90.7%
42000 Opening/Closing Fee	\$	44,910	\$ 60,000	\$ (15,090)	74.9%
42100 Marker Commission	\$	9,170	\$ 8,000	\$ 1,170	114.6%
42500 Sale of Lots	\$	22,217	\$ 70,000	\$ (47,783)	31.7%
43000 Sale of Crypts	\$	5,865	\$ 10,000	\$ (4,135)	58.7%
43100 Sale of Niches	\$	18,930	\$ 10,000	\$ 8,930	189.3%
44700 Sale of Burial Supplies	\$	-	\$ 1,500	\$ (1,500)	0.0%
44800 Chapel Fee	\$	-	\$ 1,000	\$ (1,000)	0.0%
44850 Sale of Pet Cemetery Spaces	\$	-	\$ 1,000	\$ (1,000)	0.0%
42400 Sales - Other	\$	1,425	\$ 2,400	\$ (975)	59.4%
43500 Interest	\$	1,237	\$ 3,500	\$ (2,263)	35.3%
49000 Income from Trusts	\$	3,065	\$ 500	\$ 2,565	613.1%
49020 Other Income & Special Events	\$	1,985	\$ 5,000	\$ (3,015)	39.7%
49021 Inspection Fees	\$	1,350	\$ 3,000	\$ (1,650)	45.0%
Total Revenue		\$ 477,067	\$ 712,500	\$ (235,433)	67.0%
Total Income		\$ 477,067	\$ 712,500	\$ (235,433)	67.0%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	38,140	\$ 104,000	\$ (65,860)	36.7%
50102 Wages: Cemetery Staff	\$	99,695	\$ 225,000	\$ (125,305)	44.3%
50103 Trustee Compensation	\$	917	\$ 3,000	\$ (2,083)	30.6%
50201 Payroll Taxes	\$	9,739	\$ 25,398	\$ (15,659)	38.3%
50202 IMRF	\$	13,435	\$ 32,900	\$ (19,465)	40.8%
50203 IDES - Unemployment Insurance	\$	3,209	\$ 20,000	\$ (16,791)	16.0%
50204 Employee Health Insurance	\$	21,298	\$ 70,000	\$ (48,702)	30.4%
50205/50206 Other Payroll Expenses	\$	170	\$ 1,000	\$ (830)	17.0%
Total Compensation & Benefits		\$ 186,602	\$ 481,298	\$ (294,696)	38.8%
Administrative Expenses					
51100 Casualty Insurance	\$	20,711	\$ 20,317	\$ 394	101.9%
51500 Contractual Services	\$	4,381	\$ 10,000	\$ (5,619)	43.8%
52000 Office Supplies	\$	1,183	\$ 4,000	\$ (2,817)	29.6%
52500 Utilities	\$	6,076	\$ 18,500	\$ (12,424)	32.8%
54000 Advertising	\$	104	\$ 2,000	\$ (1,896)	5.2%
54500 Dues/Seminars	\$	-	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$	285	\$ 3,000	\$ (2,715)	9.5%
55100 Audit Expense	\$	-	\$ 7,100	\$ (7,100)	0.0%
55200 Financial Administration	\$	-	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$	7,492	\$ 10,000	\$ (2,508)	74.9%
55450 Other Admin Expenses	\$	3,432	\$ 4,500	\$ (1,068)	76.3%
57900 Office Equipment	\$	-	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses		\$ 43,664	\$ 95,217	\$ (51,553)	45.9%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	4,393	\$ 5,000	\$ (607)	87.9%
57800 Operating Equipment	\$	45,240	\$ 71,800	\$ (26,560)	63.0%
58000 Mausoleum (including debt service)	\$	25,330	\$ 62,000	\$ (36,670)	40.9%
58150 Real Estate for Parking Lot	\$	-	\$ 5,000	\$ (5,000)	0.0%
58300 Veterans Memorial	\$	-	\$ 43,000	\$ (43,000)	0.0%
58350 Dirt Shelter	\$	-	\$ 11,000	\$ (11,000)	0.0%
58400 Scattering Grounds/Ossuary	\$	-	\$ 4,000	\$ (4,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs		\$ 74,963	\$ 201,800	\$ (126,837)	37.1%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Aug-19</u>	Revised Budget	\$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 4,682	\$ 11,000	\$ (6,318)	42.6%
56000 Tree Removal/Monument Repair	\$ 27,800	\$ 30,000	\$ (2,200)	92.7%
56500 Equipment Repairs	\$ 2,439	\$ 4,000	\$ (1,561)	61.0%
56600 Cemetery Supplies & Maintenance	\$ 2,101	\$ 5,000	\$ (2,899)	42.0%
56700 Rental Equipment & Leasing	\$ 132	\$ 1,000	\$ (868)	13.2%
56800 Removal of Leaves/Branches	\$ 990	\$ 7,000	\$ (6,010)	14.1%
56900 Abandoned Lot Reclamation	\$ -	\$ 5,000	\$ (5,000)	0.0%
57000 Office Repairs & Maintenance	\$ 24,280	\$ 3,000	\$ 21,280	809.3%
57602 Grounds Maintenance/Repairs	\$ 5,939	\$ 16,000	\$ (10,061)	37.1%
57603 Road, Fence, Lot, Drains	\$ 38,379	\$ 40,000	\$ (1,621)	95.9%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 9,563	\$ 9,000	\$ 563	106.3%
59900 Other Cemetery Expenses	\$ 7,572	\$ 10,500	\$ (2,928)	72.1%
Total Cemetery Operations	\$ 123,876	\$ 142,500	\$ (18,624)	86.9%
Total Expense	\$ 429,105	\$ 920,815	\$ (491,710)	46.6%
Net Income	\$ 47,962	\$ (208,315)	\$ 256,277	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
08/01/2019	Deposit	HBT - Heartland Bank & Trust	505.27
08/05/2019	Deposit	HBT - Heartland Bank & Trust	33.47
08/06/2019	41633	Ameren Illinois	-356.95
08/06/2019	41634	COMCAST Business	-224.37
08/06/2019	41635	AT&T Mobility	-120.78
08/07/2019	Deposit	HBT - Heartland Bank & Trust	970.00
08/08/2019	Deposit	HBT - Heartland Bank & Trust	19.15
08/13/2019	41636	Heartland Bank & Trust - mausoleum	-5,066.00
08/13/2019	41637	Dave Capodice Excavating Inc	-1,597.70
08/13/2019	41638	Evergreen FS Inc	-385.23
08/13/2019	41639	American Cemetery Supplies Inc	-579.38
08/13/2019	41640	Bellas Landscaping	-1,475.00
08/13/2019	41641	ColdSpring Memorial Group	-858.50
08/13/2019	41642	Henson Disposal Inc	-339.20
08/13/2019	41643	Midwest Equipment	-127.34
08/13/2019	41644	Ron Smith Printing Co	-90.00
08/13/2019	41645	RP Lumber Company Inc	-57.34
08/13/2019	41646	VISA BMCU...1484	-2,880.24
08/15/2019	20190815	Payroll Direct Deposit	-7,303.81
08/15/2019	34599784	EFTPS - IRS	-2,108.04
08/15/2019	41647	IL State Disbursement Unit	-93.46
08/15/2019	41648	TX Child Support SDU	-85.00
08/16/2019	Deposit	HBT - Heartland Bank & Trust	2,310.00
08/16/2019	Deposit	HBT - Heartland Bank & Trust	38.67
08/19/2019	Deposit	HBT - Heartland Bank & Trust	564.05
08/20/2019	41649	Hansen, Terry -	-376.59
08/20/2019	41650	Secretary of State of IL, Index Dept	-10.00
08/20/2019	41651	Mid-America Insurance Services Inc	-25.00
08/20/2019	41652	City of Bloomington Water Dept	-442.16
08/20/2019	41653	NICOR Gas	-108.52
08/21/2019	0821192103	Transfer	50,000.00
08/21/2019	0821192113	Mintus, Steven	-1,000.00
08/21/2019	0821192117	Raydon, Roger	-2,400.00
08/22/2019	Deposit	HBT - Heartland Bank & Trust	38.90
08/23/2019	Deposit	HBT - Heartland Bank & Trust	2,146.39
08/23/2019	Deposit	HBT - Heartland Bank & Trust	243.12
08/27/2019	Deposit	HBT - Heartland Bank & Trust	950.28
08/27/2019	Deposit	HBT - Heartland Bank & Trust	2,236.75
08/27/2019	41654	City of Bloomington TWP - Reimburse	-8,599.36
08/30/2019	Deposit	HBT - Heartland Bank & Trust	417.80
08/30/2019	20190830	Payroll Direct Deposit	-7,729.44
08/30/2019	34139856	EFTPS - IRS	-2,256.46
08/30/2019	0745878112	IL Dept of Revenue	-881.59
08/30/2019	41655	TX Child Support SDU	-85.00
Total			<u><u>12,811.39</u></u>

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CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

I, the CEMETERY MANAGER of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, McLean County, Illinois, do hereby attest that the payouts certified and submitted to the CEMETERY BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, a component unit of the Town of the City of Bloomington, have passed this Motion at a regularly constituted Meeting of the CEMETERY BOARD. I shall retain a copy of this documentation and shall forward the same to the Township Supervisor for payment within twenty (20) days after presentation of this Certificate to the Town Supervisor.

Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **August 13, 2019 through September 9, 2019.**

That said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following bills are correct, reasonable and unpaid and should receive the approval of the Cemetery Board of Trustees.

Subscribed and sworn to before me this **9th day of September 2019.**

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

Notary Public

This **9th day of September 2019.**

WE, the undersigned CEMETERY BOARD OF TRUSTEES, do hereby authorize payment of the bills attached hereto as Exhibit "A". We have examined the foregoing proposed claims and find the same in all respects true and correct and that there is a verified statement from the Township Supervisor indicating that these amounts should be paid and that the CEMETERY BOARD OF TRUSTEES of the Town of the City of Bloomington, at a regularly constituted Meeting and by Motion agreed to by majority of the members of the CEMETERY BOARD OF TRUSTEES, said amounts shall be paid in accordance with 60 ILCS 1/80-50.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: September 9, 2019 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
56600	American Cemetery Supplies/VISA	grave markers & mausoleum supplies	9/30/19	\$303.96
58000	CORE 3	Mausoleum Repairs (final payment for punch list)	9/30/19	\$1,500.00
57900	Farm & Fleet/VISA	Office Microwave	9/30/19	\$59.99
52000	Kaeb Janitorial Supplies	Dispenser towels	9/30/19	\$136.42
56600	Midwest Equipment/VISA	weed-eater string & fuel filter	9/30/19	\$401.41
57800	Midwest Equipment/VISA	Stihl Edger Curved Shaft Pro	9/30/19	\$323.95
56500	Midwest Equipment/VISA	weed-eater repairs	9/30/19	\$47.00
58100	Pontiac Granite	infant marker	9/30/19	\$150.00
58100	Pontiac Granite	granite base under vet marker at mausoleum	9/30/19	\$1,000.00
55450	Sam's Club/VISA	annual renewal fee	9/30/19	\$45.00
55400	Sam's Club/VISA	cups, coffee, hot cocoa	9/30/19	\$60.64
57900	Sam's Club/VISA	mobile square reader	9/30/19	\$8.98
55400	Walmart/VISA	candy & table décor	9/30/19	\$59.96
TOTAL: Requests for Payments				\$4,097.31

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ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

Town of the City of Bloomington

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 27, 2019, to September 23, 2019.**

Subscribed and sworn to before me this **23rd day of September 2019.**

Notary Public

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.

Board of Trustees of the Town of the City of Bloomington, McLean
County, Illinois

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **September 23, 2019** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	09/30/19	\$ 3,916.68
7011	TWP Supervisor	D Skillrud	10/15/19	\$ 3,916.68
7021	TWP Assessor	S Scudder	09/30/19	\$ 4,000.00
7021	TWP Assessor	S Scudder	10/15/19	\$ 4,000.00
7041	Town Trustee 08/26/2019	Ward 1: J Mathy	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 2: D Boelen	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 3: M Mwilambwe	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 4: J Emig	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 5: J Painter	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 6: J Carrillo	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 7: S Black	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 8: J Crabill	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Ward 9: K Bray	09/30/19	\$ 20.00
7041	Town Trustee 08/26/2019	Mayor: T Renner	09/30/19	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,033.36
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/WEX/Parkway/Waldon/Others (Estimated)	09/30/19	\$ 100.00
9161	Telephone	Frontier/Verizon North (Estimated)	09/30/19	\$ 315.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	09/30/19	\$ 150.00
9171	Utilities	Ameren/Direct Energy Business (Estimated)	09/30/19	\$ 400.00
9171	Utilities	NICOR Gas/Direct Energy Business (Estimated)	09/30/19	\$ 250.00
9201	Office Supplies	BMCU Visa/Quill/Others (Estimated)	09/30/19	\$ 150.00
9251	Education/Meetings/Conferences	BMCU Visa/BNAR/Others (Estimated)	09/30/19	\$ 400.00
9271	Appraisal Services	Danny Bowman (Estimated)	09/30/19	\$ 3,000.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	09/30/19	\$ 150.00
9301	Computer Services	BMCU Visa/BNAR/Coldwell Banker (Estimated)	09/30/19	\$ 100.00
9301	Computer Services	BMCU Visa/Adobe/Others (Estimated)	09/30/19	\$ 1,000.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	09/30/19	\$ 100.00
9312	Membership Dues	BMCU Visa/BNAR/Others	09/30/19	\$ 852.00
Assessor's Claims TOTAL				\$ 6,967.00
Community Agency Funding				
1025	GA Workfare Development/Client Services	BMCU VISA/Menard's/Lowe's/Walmart/Others	09/30/19	\$ 327.44
Community Agency Funding TOTAL				\$ 327.44
Services & Expenses				
1030	Legal Expense	Mescher Law	09/30/19	\$ 2,375.00
1038	Other Expense	BMCU VISA/L Yocum/TOI/Clerk's Division/Others (Estimated)	09/30/19	\$ 500.00
1040	Building Maintenance	Chief City Mechanical, Inc. (Estimated)	09/30/19	\$ 365.00
1040	Building Maintenance	American Pest Control	09/30/19	\$ 37.00
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	09/30/19	\$ 262.50
Services & Expenses TOTAL				\$ 3,539.50
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services	09/30/19	\$ 187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	09/30/19	\$ 293.40
8131	Utilities	Ameren/Direct Energy Business (Estimated)	09/30/19	\$ 504.56
8131	Utilities	NICOR Gas/Direct Energy Business (Estimated)	09/30/19	\$ 43.97
8141	Telephones	Frontier/Verizon North (estimated)	09/30/19	\$ 360.63
8151	Car Expense	T Turner/others (Estimated)	09/30/19	\$ 152.20
8151	Car Expense	D Skillrud/others (Estimated)	09/30/19	\$ 92.22
8151	Car Expense	T Maruna/others (Estimated)	09/30/19	\$ 125.28
8161	Education/Conference/Meetings	BMCU VISA/McLean County Treasurer/Others (10/17/2019)	09/30/19	\$ 210.00
8181	Equipment Repair/Rental	Xerox Financial Services	09/30/19	\$ 485.04
8191	Office Supplies	BMCU VISA/B&B Awards/Copy Shop/Kinkos/Others (Estimated)	09/30/19	\$ 100.00
8221	Computer/Contract Services	EFT-Valutec (Estimated)	09/30/19	\$ 85.60
Supervisor's Claims TOTAL				\$ 2,640.40
TOTAL Request for Payment				\$ 29,507.70

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: **AUGUST 2019**

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 709,707	\$ 2,025,653	\$ 649,512	\$ 3,384,872
Revenues	Interest	\$ -	\$ 1,590	\$ 135	\$ 1,724
	Income from Trusts	\$ 39			\$ 39
	Other Income	\$ 55	\$ 1,339		\$ 1,394
	Personal Property Replacement Tax	\$ 776	\$ 2,521	\$ 306	\$ 3,604
	Opening/Closing Fees	\$ 4,420			\$ 4,420
	Sales	\$ 5,120			\$ 5,120
	Inspection Fee	\$ 225			\$ 225
	Refunds and Recoveries			\$ 2,326	\$ 2,326
	Tax Levy	\$ 78,257	\$ 254,128	\$ 30,893	\$ 363,278
	Total Revenues	\$ 88,893	\$ 259,578	\$ 33,660	\$ 382,131
Expenditures	Administrative Expenses	\$ 2,754			\$ 2,754
	Assessor's Office		\$ 3,530		\$ 3,530
	Capital Improvements	\$ 5,066			\$ 5,066
	Casework/General Assistance			\$ 29,793	\$ 29,793
	Cemetery Operations	\$ 7,423			\$ 7,423
	Community Agency Funding		\$ 8,436		\$ 8,436
	Compensation & Benefits	\$ 29,295	\$ 96,682		\$ 125,978
	less change in payroll liability	\$ (153)	\$ -		\$ (153)
	Services & Expenses		\$ 191		\$ 191
	Supervisor's Office		\$ 2,085		\$ 2,085
Total Expenditures		\$ 44,385	\$ 110,925	\$ 29,793	\$ 185,103
Fund Balances at Month End		\$ 754,215	\$ 2,174,306	\$ 653,378	\$ 3,581,899

Revenue Distribution Report

Fiscal Year To Date ~ FY2020

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy Extension for Tax Year 2018	\$ 506,572	\$ 1,645,005	\$ 199,977	\$ 2,351,554
	Percentage	21.5420%	69.9539%	8.5040%	100.0000%
Personal Property Replacement Tax					
	04/09/2019 03-2019	\$ 9,013	\$ 29,267	\$ 3,558	\$ 41,837
	05/07/2019 04-2019	\$ 10,957	\$ 35,581	\$ 4,325	\$ 50,864
	07/12/2019 05-2019	\$ 6,472	\$ 21,017	\$ 2,555	\$ 30,044
	08/19/2019 06-2019	\$ 776	\$ 2,521	\$ 306	\$ 3,604
	TOTAL	\$ 27,218	\$ 88,386	\$ 10,745	\$ 126,349
Tax Levy Extension for Tax Year 2018					
	05/28/2019 01-2019	\$ 109,109	\$ 354,315	\$ 43,072	\$ 506,497
	06/11/2019 02-2019	\$ 102,786	\$ 333,779	\$ 40,576	\$ 477,140
	06/20/2019 03-2019	\$ 49,542	\$ 160,881	\$ 19,558	\$ 229,981
	08/22/2019 04-2019	\$ 78,257	\$ 254,128	\$ 30,893	\$ 363,278
	TOTAL	\$ 339,695	\$ 1,103,101	\$ 134,099	\$ 1,576,896

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2019

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, 2019, 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 reasonable determinable.

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter describe in the "Basis for Qualified Opinion on Modified Cash Basis Accounting" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2019, 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
September 18, 2019

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT-WIDE STATEMENT OF NET POSITION MODIFIED CASH BASIS

March 31, 2019

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 1,582,054	\$ 163,533
Investments	566,602	301,563
Capital Assets (net of Accumulated Depreciation)	552,283	964,446
Total Assets	<u>\$ 2,700,939</u>	<u>\$ 1,429,542</u>
Liabilities	-	
Current Portion of Debt Certificates Payable	\$ -	\$ 57,111
General Obligation Debt Certificates	-	87,672
Total Liabilities	<u>-</u>	<u>144,783</u>
Net Position		
Invested in Capital Assets (net of Related Debt)	552,283	819,663
Restricted for General Assistance	638,968	-
Restricted for Cemetery Operations	-	465,096
Unrestricted	1,509,688	-
Total Net Position	<u>\$ 2,700,939</u>	<u>\$ 1,284,759</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT WIDE - STATEMENT OF ACTIVITIES MODIFIED CASH BASIS

Year Ended March 31, 2019

Functions/Programs	Program Revenues			Net (Expense) / Revenue and Changes in Net Position		
	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Discrete Component Unit
Governmental Activities:						
General Government	\$ 1,373,982	\$ 23,782	\$ -	\$ -	\$ (1,350,200)	\$ -
Public Assistance	507,951	-	-	-	(507,951)	-
Total Governmental Activities	1,881,933	23,782	-	-	(1,858,151)	-
Component Unit:						
General Government	94,332	-	-	-	-	(94,332)
Cemetery Operations	604,656	158,574	-	-	-	(446,082)
Total Component Unit	\$ 698,988	\$ 158,574	\$ -	\$ -	-	(540,413)
General Revenues:						
Taxes					1,844,257	506,322
Intergovernmental						
Replacement Taxes					130,601	36,283
Refunds and Recoveries					51,322	-
Interest					15,858	3,578
Miscellaneous					19,065	59,194
Transfers - Internal activity					-	-
Total General Revenues and Transfers					2,061,104	605,377
Changes in Net Position					202,953	64,964
Net Position - Beginning					2,497,986	1,219,795
Net Position - Ending					\$ 2,700,939	\$ 1,284,759

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, 2019

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	\$ 943,086	\$ 638,968	\$ 1,582,054
Investments	566,602	-	566,602
Due from other funds	-	-	-
Total Assets	<u>\$ 1,509,688</u>	<u>\$ 638,968</u>	<u>\$ 2,148,656</u>
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Due to governmental entities	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for General Assistance	-	638,968	638,968
Unassigned	<u>1,509,688</u>	<u>-</u>	<u>1,509,688</u>
Total Fund Balances	<u>1,509,688</u>	<u>638,968</u>	<u>2,148,656</u>
Total Liabilities and Fund Balances	<u>\$ 1,509,688</u>	<u>\$ 638,968</u>	<u>\$ 2,148,656</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, 2019

	<u>Major Governmental Funds</u>		
	<u>Town Fund</u>	<u>General Assistance Fund</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 1,544,401	\$ 299,856	\$ 1,844,257
Intergovernmental Revenue			
Personal Property Replacement Tax	109,146	21,455	130,601
Local Revenue	-	51,322	51,322
Miscellaneous	42,848	-	42,848
Interest	14,081	1,777	15,858
TOTAL REVENUES	<u>1,710,476</u>	<u>374,410</u>	<u>2,084,886</u>
Expenditures:			
General Government	1,008,834	-	1,008,834
Public Assistance	486,574	359,661	846,234
Debt Service Principal and Interest			
Principal	60,000	-	60,000
Interest	1,798	-	1,798
TOTAL EXPENDITURES	<u>1,557,206</u>	<u>359,661</u>	<u>1,916,867</u>
Excess (deficiency) of Revenues Over Expenditures	153,270	14,750	168,019
Fund Balance - Beginning of Year	<u>1,356,419</u>	<u>624,218</u>	<u>1,980,637</u>
Fund Balance - End of Year	<u>\$ 1,509,688</u>	<u>\$ 638,968</u>	<u>\$ 2,148,656</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, 2019

Total Fund Balance - Total Governmental Funds	\$	2,148,656
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.		<u>552,283</u>
Net Position of Governmental Activities	\$	<u>2,700,939</u>
Net change in fund balances - total governmental funds	\$	168,019
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>202,953</u>

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION STATEMENT OF NET POSITION - MODIFIED CASH BASIS FIDUCIARY FUNDS

March 31, 2019

	<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><u>\$ 18,293</u></u>	<u><u>\$ 18,293</u></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>	<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

DISCRETE COMPONENT UNIT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2019

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	\$ 163,533	\$ 163,533
Investments	301,563	\$ 301,563
Capital Assets (net of Accumulated Depreciation)	<u>964,446</u>	<u>964,446</u>
Total Assets	<u><u>\$ 1,429,542</u></u>	<u><u>\$ 1,429,542</u></u>
Liabilities		
Current Portion of Debt Certificates Payable	\$ 57,111	57,111
General Obligation Debt Certificates	<u>87,672</u>	<u>87,672</u>
Total Liabilities	<u>144,783</u>	<u>144,783</u>
Net Position		
Invested in capital assets - Net of related debt	819,663	819,663
Unrestricted	<u>465,096</u>	<u>465,096</u>
Total Net Position	<u><u>\$ 1,284,759</u></u>	<u><u>\$ 1,284,759</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

DISCRETE COMPONENT UNIT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

Year Ended March 31, 2019

Component Unit: Functions/Programs	Program Revenues				Net (Expense) / Revenue and Changes in Net Position	
	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Total
General Government Public Assistance	\$ 94,332 604,656	\$ - 158,574	\$ - -	\$ - -	\$ (94,332) (446,082)	\$ (94,332) (446,082)
Total Governmental Activities	<u>\$ 698,988</u>	<u>\$ 158,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (540,413)</u>	<u>(540,413)</u>
		Taxes				
		Intergovernmental			506,322	506,322
		Interest			36,283	36,283
		Miscellaneous			3,578	3,578
		Transfers - Internal activity			59,194	59,194
					-	-
		Total General Revenues and Transfers			605,377	605,377
		Changes in Net Position			64,964	64,964
		Net Position - Beginning			1,219,795	1,219,795
		Net Position - Ending			<u>\$ 1,284,759</u>	<u>\$ 1,284,759</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

DISCRETE COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
MODIFIED CASH BASIS

March 31, 2019

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	\$ 163,533	\$ 163,533
Investments	301,563	\$ 301,563
	<u> </u>	<u> </u>
Total Assets	<u>\$ 465,096</u>	<u>\$ 465,096</u>
Liabilities		
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balances		
Restricted	\$ 465,096	465,096
Unassigned	-	-
	<u> </u>	<u> </u>
Total Fund Balance	<u>465,096</u>	<u>465,096</u>
	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u>\$ 465,096</u>	<u>\$ 465,096</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

DISCRETE COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES

Year Ended March 31, 2019

	Governmental Funds	Totals
Revenues:		
Taxes	\$ 506,322	\$ 506,322
Intergovernmental Revenue	36,283	36,283
Local Revenue	158,574	158,574
Miscellaneous	59,194	59,194
Interest	3,578	3,578
TOTAL REVENUES	763,952	763,952
Expenditures:		
General Government	94,332	94,332
Cemetery Operations	489,960	489,960
Capital Outlay	137,018	137,018
Debt Service - Principal	103,924	103,924
Debt Service - Interest	6,868	6,868
TOTAL EXPENDITURES	832,102	832,102
Excess (Deficiency) of Revenues Over Expenditures	(68,150)	(68,150)
Fund Balance - Beginning of Year	533,246	533,246
Fund Balance - End of Year	<u>\$ 465,096</u>	<u>\$ 465,096</u>

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

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

Year Ended March 31, 2019

Change in net position per Statement of Activities Modified Cash Basis	\$ 64,964
Current year capital additions recorded as capital outlay in the governmental funds	(112,145)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	82,955
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>(103,924)</u>
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	<u>\$ (68,150)</u>
Net Position per Statement of Net Position Modified Cash Basis	\$ 1,284,759
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling \$1,324,313	(935,256)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(112,145)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	82,955
Beginning of year debt included only on the Statement of Net Position	248,707
Repayment of long-term debt	<u>(103,924)</u>
Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis	<u>\$ 465,096</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

DISCRETE COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
MODIFIED CASH BASIS

March 31, 2019

	Fiduciary Fund Types		
	Trust	Private Lot Trust	Totals
Assets			
Cash and cash equivalents	\$ -	\$ 39,130	\$ 39,130
Investments	203,139	-	203,139
Total Assets	<u>\$ 203,139</u>	<u>\$ 39,130</u>	<u>\$ 242,269</u>
Net Position Held in Trust			
Permanently Restricted			\$ -
Restricted	203,139	39,130	242,269
Total Net Position	<u>\$ 203,139</u>	<u>\$ 39,130</u>	<u>\$ 242,269</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

DISCRETE COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
MODIFIED CASH BASIS

Year Ended March 31, 2019

	Perpetual Care Trust	Private Lot Trust
Additions		
Investment Income	\$ 4,373	\$ 158
Gain (loss) on investments	5,737	-
	<u>10,110</u>	<u>158</u>
Total Revenue		
Deductions		
Cemetery Operations	5,520	2,640
	<u>5,520</u>	<u>2,640</u>
Total Expenditures		
	<u>5,520</u>	<u>2,640</u>
Change in Net Assets	4,590	(2,482)
Net Position - Beginning of Year	<u>198,549</u>	<u>41,612</u>
Net Position - End of Year	<u>\$ 203,139</u>	<u>\$ 39,130</u>

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements

In the government-wide financial statements, the governmental activities columns (a) are presented on a consolidated basis by column, (b) and are reported on the modified cash, economic resource basis, which recognizes all long-term assets as well as long-term debt. The Township's net position is reported in three parts—invested in capital assets net of related debt; restricted net assets; and unrestricted net assets. The Township first uses restricted resources to finance qualifying activities.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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 – was used to administer the John M. Scott Health Resources Center assistance program in McLean County through an intergovernmental agreement with the City of Bloomington. The program has ended and the funds will be returned to the City.

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property and Equipment - continued

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.

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 2017 levy on November 29, 2017 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2018. Property taxes attached as an enforceable lien on property as of January 1, 2017 and are payable in two installments in the following year in June and September. On November 28, 2018, the Board passed the 2018 Levy which will be collected during the fiscal year ended March 31, 2019.

Program Revenues

The Township receives program revenue from providing services to the discrete component unit and other townships by intergovernmental agreement as follows:

Administrative Services

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting- Continued

D. Assigned Fund Balance

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

E. Unassigned Fund Balance

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

F. Expenditures of Fund Balance

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

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 27, 2018, 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING – CONTINUED

(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

Permitted Deposits and Investments -Illinois statutes and the Township's investment policy authorizes the Township to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds (a money market fund created by the State of Illinois under the State Treasurer that maintains a \$1 per share value).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 3 – CASH AND CASH INVESTMENTS - CONTINUED

The Township's cash and investments are maintained in accounts fully covered by the Federal Deposit Insurance Corporation or pledged collateral security held by the depository and in The Illinois Public Treasurers' Investment Pool.

The Township holds the following investments at March 31, 2019:

Illinois Funds	\$ <u>566,602</u>
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The Cemetery holds the following investments at March 31, 2019:

General Funds	
Super Money Market	\$ 93,443
Business Jumbo CD	<u>208,120</u>
	<u>\$ 301,563</u>
Fiduciary Funds	
Private Lot Trust Fund - Super Money Market	<u>\$ 39,130</u>
Investments in Irrevocable Trust	
Cash	\$ 977
Equity Traded Fixed Income Funds	69,598
Equity Traded Equity Mutual Funds	<u>132,564</u>
	<u>\$ 203,139</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 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, 2019

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2019, 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>-</u>	<u>-</u>	<u>943,482</u>
Less accumulated depreciation for:				
Building	(343,839)	-	(22,923)	(366,762)
Equipment	(22,294)	-	(2,143)	(24,437)
Total accumulated depreciation	<u>(366,133)</u>	<u>-</u>	<u>(25,066)</u>	<u>(391,199)</u>
Governmental activities capital assets, net	<u>\$ 577,349</u>	<u>\$ -</u>	<u>\$ (25,066)</u>	<u>\$ 552,284</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, 2019, 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	572,360	112,144	(49,400)	635,104
Land Improvements	25,984	-	-	25,984
Infrastructure	271,453	-	-	271,453
Veteran's Area	25,600	-	-	25,600
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	<u>2,166,325</u>	<u>112,144</u>	<u>(49,400)</u>	<u>2,229,069</u>
Less accumulated depreciation for:				
Buildings & Improvements	(251,320)	-	(12,016)	(263,336)
Equipment	(535,158)	49,400	(27,126)	(512,884)
Land Improvements	(6,929)	-	(1,732)	(8,661)
Infrastructure	(220,431)	-	(16,367)	(236,798)
Veteran's Area	(2,598)	-	(1,818)	(4,416)
Mausoleum	(307,877)	-	(23,896)	(331,773)
Total accumulated depreciation	<u>(1,324,313)</u>	<u>49,400</u>	<u>(82,955)</u>	<u>(1,357,868)</u>
Total capital assets being depreciated, net	<u>842,012</u>	<u>161,544</u>	<u>(132,355)</u>	<u>871,201</u>
Business-type activities capital assets, net	<u>\$ 935,257</u>	<u>\$ 161,544</u>	<u>\$ (132,355)</u>	<u>\$ 964,446</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 4 – CHANGES IN FIXED ASSETS - CONTINUED

Depreciation expense was charged to programs of the component unit as follows:

Component Unit Activities – General Fund:

Buildings & Improvements	\$ 12,016
Equipment	27,126
Land Improvements	1,732
Infrastructure	16,367
Veteran's Area	1,818
Mausoleum	23,896
Total depreciation expense – Component Unit Activities:	<u>\$ 82,955</u>

NOTE 5 – LONG-TERM DEBT

At March 31, 2019, 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.

\$ -

Changes in Outstanding Debt – Transactions for the year ended March 31, 2019 are summarized as follows:

	<u>Balance April 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance March 31</u>	<u>Due Within one year</u>
Governmental Activities:					
General Obligation Bond	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Total Activities	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>

The Township paid \$1,798 in interest expense during the year of which 35% was charged directly to the Assessor's expenses and 65% was charged to the Supervisor's expenses.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

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, 2019 was \$144,783.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2019, are as follows:

Year Ending March 31	<u>General Obligation Debt Certificate</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	57,111	3,681	60,792
2021	58,906	1,886	60,792
2022	28,766	252	29,018
Total	<u>\$ 144,783</u>	<u>\$ 5,819</u>	<u>\$ 150,602</u>

Changes in Outstanding Debt – Transactions for the year ended March 31, 2019 are summarized as follows:

	<u>Balance April 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance March 31</u>	<u>Due Within one year</u>
Governmental Activities:					
General Obligation Bond	<u>\$ 248,707</u>	<u>\$ -</u>	<u>\$ 103,924</u>	<u>\$ 144,783</u>	<u>\$ 57,111</u>
Total Activities	<u>\$ 248,707</u>	<u>\$ -</u>	<u>\$ 103,924</u>	<u>\$ 144,783</u>	<u>\$ 57,111</u>

Legal Debt Margin - The legal debt margin of the Township, as of March 31, 2019 is computed as follows:

Assessed Valuation (Property Tax Year 2017)	<u>\$ 1,871,606,642</u>
Debt Limit – 2.875% of assessed value	<u>\$ 53,808,691</u>
Less: Debt subject to General Obligation Bond	<u>(144,783)</u>
Legal Debt Margin	<u>\$ 53,663,908</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 6 – 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, 2019

NOTE 6 – RETIREMENT PLANS - CONTINUED

Employees Covered by Benefit Terms

At December 31, 2018, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	27
Inactive, non-retired members	14
Active members	<u>22</u>
Total	<u>63</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 2018 was 12.61%. 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, \$1,136,300, was measured as of December 31, 2018. 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 2018 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): 25-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 20 years for most employers (two employers were financed over 29 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 3.50%
- Price Inflation: 2.75%
- 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, 2019

NOTE 6 – 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 7.25% 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 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED
March 31, 2019

NOTE 6 – RETIREMENT PLANS - CONTINUED

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2018 was as follows:

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a)-(b)
Service Cost	\$ 112,102	\$ -	\$ 112,102
Interest on the Total Pension Liability	505,858	-	505,858
Differences between expected and actual experience of the Total Pension Liability	(7,825)	-	(7,825)
Change of assumptions	180,093	-	108,093
Benefit payments, including refunds of employee contributions	(409,757)	(409,757)	-
Contributions-Employer	-	142,296	(142,296)
Contributions-Employee	-	50,780	(50,780)
Net investment income	-	(415,039)	415,039
Other (Net Transfer)	-	153,620	(153,620)
Net Change in total pension liability	380,471	(478,100)	858,571
Balances at December 31, 2017	6,893,599	6,615,870	277,729
Balance at December 31, 2018	<u>\$ 7,274,070</u>	<u>\$ 6,137,770</u>	<u>\$ 1,136,300</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 7.25%, 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 (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability	\$ 1,939,923	\$ 1,136,300	\$ 458,454

The Township's pension expense for the current fiscal year on a modified cash basis is \$142,211. Pension expense for calendar year 2017 reported on an accrual basis was \$65,001.

NOTE 7 – 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, 2019 between the Town fund and the Cemetery Fund component unit.

B. There were no deficit fund balances of individual funds at March 31, 2019.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2019

NOTE 8 - 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 \$35,404 on March 31, 2019.

NOTE 9 – INTERGOVERNMENTAL AGREEMENT

The Township provided 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. This agreement was terminated effective July 31, 2018.

NOTE 10 - 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 \$6,760 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$2,309 and the total amount of unpaid general assistance disbursing orders was \$1,333 at March 31, 2019.

NOTE 11 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

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

NOTE 12 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through September 18, 2019, 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, 2019

	2019			
	Budgeted Amounts			Actual Over (Under) Budget
	Original	Final	Actual	
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,545,000	\$ 1,545,000	\$ 1,544,401	\$ (599)
Intergovernmental Revenue:				
Personal Property Replacement Tax	90,000	90,000	109,146	19,146
John Scott Administration	-	-	10,382	10,382
Work Fare Administration	-	-	1,200	1,200
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	9,800	9,800	14,081	4,281
Retiree Insurance Reimbursements	-	-	16,092	16,092
Cemetery Benefits Reimbursements	-	-	-	-
Litigation Income	25	25	-	(25)
Other Income	35,225	35,225	2,973	(32,252)
Total Revenues	1,680,050	1,680,050	1,710,476	(30,426)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	21,544	-
Auto Expense	3,000	3,000	1,178	(1,822)
Telephone	2,500	2,500	3,251	751
Utilities	5,800	5,800	5,144	(656)
Postage	500	500	-	(500)
Office Supplies	1,200	1,200	608	(592)
Publications and Printing	1,150	1,150	-	(1,150)
Equipment	5,000	5,000	4,776	(224)
Equipment Repair/Rental	2,000	2,000	-	(2,000)
Education/Conference/Meetings	15,000	15,000	5,835	(9,165)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	35,000	35,000	14,533	(20,467)
Janitorial	2,000	2,000	1,800	(200)
Computer Services	10,000	10,000	11,767	1,767
Mapping/GIS Services	35,500	35,500	-	(35,500)
Membership Dues/Assessor's Staff	2,000	2,000	1,979	(21)
Total Assessor's Office Expenditures	151,194	151,194	72,415	(78,779)
Total Expenditures (current page)	\$ 151,194	\$ 151,194	\$ 72,415	\$ (78,779)

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, 2019

	2019			Actual Over
	Budgeted Amounts			(Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	\$ 151,194	\$ 151,194	\$ 72,415	\$ (78,779)
Community Agency Funding				
Community Medical	20,000	20,000	18,500	(1,500)
Transportation	-	-	-	-
GA Client Service Funding	25,500	25,500	23,790	(1,710)
Youth Services	37,500	37,500	37,500	-
Senior Services	68,500	68,500	68,500	-
	151,500	151,500	148,290	(3,210)
Compensation and Benefits				
Supervisor	94,000	94,000	94,000	-
Assessor	96,000	96,000	96,000	-
Town Clerk	2,500	2,500	2,400	(100)
Town Trustees	2,800	2,800	2,220	(580)
General Assistance Staff	396,000	396,000	338,283	(57,717)
Deputy Assessors	404,000	404,000	346,410	(57,590)
IMRF/Employer	163,000	163,000	98,980	(64,020)
FICA (SS/MC)/Employer	77,000	77,000	61,737	(15,263)
Group Medical Insurance/Employer	170,000	170,000	146,946	(23,054)
Unemployment Insurance/Employer	1,200	1,200	827	(373)
Total Compensation and Benefit Expenditures	1,406,500	1,406,500	1,187,804	(218,696)
Services and Expenses				
Membership Dues	1,500	1,500	1,760	260
Auditing Expenses	12,000	12,000	6,900	(5,100)
Legal Expenses	12,000	12,000	12,784	784
Court Costs	-	-	-	-
Surety Bonds	-	-	-	-
Insurance	14,000	14,000	12,611	(1,389)
Publishing	500	500	654	154
Other Expenses	4,000	4,000	2,537	(1,463)
Debt Service-Princ. Int.	100	100	254	154
Building Maintenance	6,000	6,000	8,657	2,657
Janitorial Services and Supplies	4,000	4,000	4,665	665
Building Security	-	-	-	-
Building Reparis	200,000	200,000	-	(200,000)
Special Projects	82,000	82,000	18,570	(63,430)
Total Services and Expenses	336,100	336,100	69,392	(266,708)
Total Expenditures (current page)	\$ 2,045,294	\$ 2,045,294	\$ 1,477,901	\$ (567,393)

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, 2019

	2019			
	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
Total Expenditures (previous page)	\$ 2,045,294	\$ 2,045,294	\$ 1,477,901	\$ (567,393)
Supervisor's Office Expenditures:				
Postage	1,500	1,500	1,538	38
Rent/Debt Service	40,000	40,000	40,000	-
Janitorial	2,100	2,100	2,250	150
Utilities	9,500	9,500	7,723	(1,777)
Telephones	4,000	4,000	4,085	85
Car Expense	2,000	2,000	1,180	(820)
Education/Conference/Meetings	2,000	2,000	2,587	587
Equipment	5,000	5,000	1,640	(3,360)
Equipment Repair/Rental	8,000	8,000	2,910	(5,090)
Office Supplies	4,000	4,000	3,125	(875)
Printing Expenses	500	500	975	475
Publications	250	250	50	(200)
Computer Services/Contracts	16,900	16,900	11,106	(5,794)
Membership Dues	150	150	135	(15)
Total Supervisor's Office Expenditures	95,900	95,900	79,305	(16,595)
Total Expenditures	2,141,194	2,141,194	1,557,206	(583,988)
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(461,144)	(461,144)	153,270	\$ 614,414
Fund Balance - Beginning of Year			1,356,419	
Fund Balance - End of Year			\$ 1,509,688	

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, 2019

	2019			Actual Over
	Budgeted Amounts			(Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	\$ 300,000	\$ 300,000	\$ 299,856	\$ (144)
Intergovernmental Revenue:				
Personal Property Replacement Tax	17,000	17,000	21,455	4,455
Other Local Revenues				
Refunds and Recoveries	40,000	40,000	51,322	11,322
Interest	2,000	2,000	1,777	(223)
Other	150	150	-	(150)
Total Revenues	359,150	359,150	374,410	15,260
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	123,000	123,000	76,715	(46,285)
Rent	250,000	250,000	168,693	(81,307)
Utilities	36,000	36,000	19,708	(16,292)
Medical	20,000	20,000	-	(20,000)
Emergency Assistance	70,000	70,000	43,461	(26,539)
Hospital	10,000	10,000	-	(10,000)
Burial	3,000	3,000	1,500	(1,500)
Transportation	50,000	50,000	40,459	(9,541)
Allowances	15,000	15,000	9,125	(5,875)
Total Expenditures	577,000	577,000	359,661	(217,339)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(217,850)	(217,850)	14,750	232,600
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	\$ (217,850)	\$ (217,850)	14,750	\$ 232,600
Fund Balance - Beginning of Year			624,218	
Fund Balance - End of Year			\$ 638,968	

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, 2019

	2019			Actual Over
	Budgeted Amounts		Actual	(Under) Budget
	Original	Final		
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 506,600	\$ 506,600	\$ 506,322	\$ (278)
Intergovernmental Revenue:				
Replacement Tax	40,000	32,500	36,283	3,783
Other Local Sources:				
Opening/Closing	60,000	52,000	62,472	10,472
Marker Commission	8,000	9,900	9,827	(73)
Sale of Spaces	110,900	76,200	84,250	8,050
Interest from savings/Checking	6,000	4,000	3,578	(422)
Income from Trusts	2,500	2,100	157	(1,943)
Other Income	2,500	56,000	59,037	3,037
Inspection Fees	5,000	2,200	2,025	(175)
Total Revenues	741,500	741,500	763,952	22,452
EXPENDITURES:				
Administrative Expenditures:				
Wages	313,370	313,370	312,903	(467)
Payroll Taxes & IMRF	63,160	63,160	59,095	(4,065)
IDES - Unemployment	20,000	20,000	8,494	(11,506)
Employee Insurance	60,000	60,000	56,243	(3,757)
Payroll Fees	800	800	791	(9)
Casualty Insurance	22,000	19,725	19,725	-
Contractual Services	10,000	15,000	12,825	(2,175)
Office Supplies	4,000	4,000	4,048	48
Utilities	18,500	15,000	16,199	1,199
Advertising	5,000	5,000	4,118	(882)
Dues and Seminars	600	600	350	(250)
Legal Expense	3,000	3,000	342	(2,658)
Audit Expense	9,000	6,900	6,900	-
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	10,000	12,000	10,962	(1,038)
Office Equipment	1,000	4,000	2,951	(1,049)
Equipment Building	-	500	177	(323)
Other Admin Expense	4,500	8,175	3,713	(4,462)
Total Administrative Expenditures	557,130	563,430	532,034	(31,396)
Total Expenditures (current page)	\$ 557,130	\$ 563,430	\$ 532,034	\$ (31,396)

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, 2019

	2019			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 557,130	\$ 563,430	\$ 532,034	\$ (31,396)
Cemetery Operations:				
Fuel, Oil and Equipment	10,000	10,000	7,506	(2,494)
Tree Removal and Monument Repairs	12,000	30,000	29,900	(100)
Equipment Repairs	4,000	5,500	3,608	(1,892)
Cemetery Supplies & Maintenance	2,500	5,000	2,014	(2,986)
Equipment Rental and Leasing	1,000	750	137	(613)
IGA Leaves and Branches	6,000	6,000	6,000	-
Abandon Lot Reclamation	5,000	2,300	2,029	(271)
Other Expenses	5,000	5,000	3,270	(1,730)
Total Cemetery Operation Expenditures	45,500	64,550	54,464	(10,086)
Capital Outlays:				
Operating Equipment	30,000	70,000	68,513	(1,487)
Office Building	500	500	-	(500)
Flags & Poles	8,500	8,500	5,889	(2,611)
Grounds Maintenance & Repairs	16,000	10,000	9,479	(521)
Road, Fence, Lots, Drains, Flags & Flag Poles	61,000	3,450	2,232	(1,218)
Office Equipment	-	-	-	-
Mausoleum (including debt service)	110,792	143,000	142,038	(963)
Grave Markers	10,000	12,000	10,737	(1,263)
Scattering Grounds	4,000	8,000	6,717	(1,283)
Veteran's Memorial	10,000	2,000	-	(2,000)
Real Estate for Parking Lot	40,000	13,792	-	(13,792)
Total Capital Outlay Expenditures	290,792	271,242	245,604	(25,638)
Total Expenditures	893,422	899,222	832,102	(67,121)
Excess (deficiency) of Revenue over Expenditures	(151,922)	(157,722)	(68,150)	89,572
Other Financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing	-	-	-	-
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ (151,922)	\$ (157,722)	(68,150)	\$ 89,572
Fund Balance - Beginning of Year			533,246	
Fund Balance - End of Year			\$ 465,096	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO OTHER INFORMATION

March 31, 2019

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, 2018, 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.

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2019 Commencing 04/01/2018 and Ending 03/31/2019

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Property Tax Levy Extension	1,544,401	299,856	506,322	2,350,579
Personal Property Replacement Tax	109,146	21,455	36,283	166,884
Interest Income	14,081	1,777	3,578	19,436
Income from Trusts			157	157
Refunds & Recoveries		51,322		51,322
Opening/Closing Fees			62,472	62,472
Sales			84,250	84,250
Marker Commissions			9,827	9,827
Inspection Fees			2,025	2,025
Other Income	42,848		59,037	101,885
TOTAL REVENUE	1,710,476	374,410	763,952	2,848,838

COMPENSATION SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Under \$25,000:	S Black K Bray A Buragas T Covert D Hauman M Ireland C Lawson J Mathy M Mwilambwe J Painter T Renner D Sage K Schmidt L Yocum	N/A	A Anderson R Brown B Crow G Fraley J Gibson E Lorch W Novy M Porter G Thalgott D Tucker	
\$25,000-\$49,999:	J Gochanour A Howe T Maruna M Sterrenberg	N/A	C Anderson K Durlflinger G Nichols	
\$50,000-\$74,999:	P Fitzgerald C Shoultz T Turner S Uzueta	N/A	T Crow T Hansen	
\$75,000-99,999:	C Davis T Jorczak T Joyce S Scudder D Skillrud	N/A	N/A	
TOTAL COMPENSATION	\$879,314	\$0	\$312,903	\$1,192,217

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

Fiscal Year 2019 Commencing 04/01/2018 and Ending 03/31/2019

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Allied Properties LLC		4,767		4,767
AmerenIP dba Ameren Illinois	6,927	20,662	4,036	31,625
ARC Activity & Recreation Center, Normal Township	40,000			40,000
Armstrong, John D		3,180		3,180
Baby Fold, The	10,000			10,000
Baker, William J dba Top Notch Chainsaw			3,000	3,000
Bloomington Day Care Center, Inc.	27,500			27,500
Bloomington Housing Authority		20,128		20,128
Bowman, Danny	14,308			14,308
Cardinal Ridge		10,284		10,284
Chase Bank	61,798			61,798
City of Bloomington	191,586	7,506	62,243	261,335
City of Bloomington Township			12,200	12,200
Clayton Jefferson LLC		3,180		3,180
Clothier Land Trust #H-187		6,850		6,850
Cold Spring Memorial Group			4,212	4,212
Comcast			2,633	2,633
Community Health Care Clinic	12,500			12,500
Connect Transit		38,494		38,494
CORE 3 Construction Services			28,293	28,293
Covert, John Michael & Joseph W Vilmos		3,928		3,928
Cybernautic Inc			6,418	6,418
Dave Capodice Excavating Inc			8,983	8,983
Dotson, Bernard & Rearn M		6,208		6,208
Evergreen FS Inc.			7,378	7,378
Fairmont LLC		3,180		3,180
Faith in Action of Bloomington-Normal	8,500			8,500
Fogler Signs	4,580			4,580
Frontier Communications	7,336	200	341	7,877
GMTK Management		3,180		3,180
Grove Street Partnership		3,180		3,180
Gruber, Ronald C dba Gruber Rentals		3,197		3,197
Hafner Revocable Trust		3,055		3,055
Heartland Bank & Trust			110,792	110,792
Hendren's Sports Center			24,035	24,035
Home Sweet Home Ministries Inc.	4,200	9,009		13,209
WEX Bank/Huck's	180	2,424		2,604
Illinois Department of Employment Security (IDES)	827		8,494	9,321
Illinois Municipal Retirement Fund (IMRF)	98,980		37,327	136,306
Internal Revenue Service (IRS)	61,737		21,768	83,505
Kroger via Valutec		76,715		76,715
M&M Real Estate Partnership LLC		4,835		4,835
Martin Sullivan Inc			17,094	17,094
Mayor's Manor LTD Partnership		2,694		2,694
McLean County Museum of History			6,531	6,531
Mescher, Rinehart & Redlingshafer PC	12,784		1,615	14,399
Midwest Equipment			20,740	20,740
Montgomery, Justin M		2,915		2,915
Moore Enterprises dba Grandview Estates		2,835		2,835
Moore Enterprises, Alexander Estates Mobile Home Park		3,180		3,180
Moore J A dba Maple Grove Estates		4,254		4,254
NICOR Gas	1,670	3,710	2,250	7,630
NJS Enterprises Inc	3,400			3,400

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2019 Commencing 04/01/2018 and Ending 03/31/2019

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
No Limits Real Estate LLC		2,868		2,868
Peace Meal Senior Nutrition Program (SBLHC)	20,000			20,000
Pelhank, Wayne A dba Heartland Apt Mgmt LLC		3,835		3,835
Peoria Flag & Decorating Company			5,720	5,720
Phillips & Associates, CPAs, PC	6,900		6,900	13,800
Pontiac Granite Co Inc			13,080	13,080
Prairie Land Golf & Utility Carts LLC			6,750	6,750
Prairie State Legal Services Inc.	8,500			8,500
Quill Corporation	3,596			3,596
RV Horizons Inc dba Bloomington GW MHP LLC		3,804		3,804
Salvation Army, The		4,600		4,600
Soaring Eagle Cleaning Services LLC	7,200			7,200
SRIM LLC		3,180		3,180
Swallow, Robert R dba RS Apartments		3,180		3,180
Thoennes, Rick dba TNT Tree Service			29,900	29,900
Township Officials of IL (TOI)	2,571			2,571
TOIRMA	12,611		19,725	32,336
Trujillo, Ledy		2,650		2,650
VISA	15,229	765	28,647	44,640
Widmer Interiors Inc	6,681			6,681
Xerox Corporation & Xerox Financial Services	2,910			2,910
YMCA of Bloomington-Normal	10,000			10,000
Zoeller & Burcham Properties LLC dba JD Properties		3,583		3,583
Total disbursements greater than \$2,500	665,010	282,215	501,104	1,448,329
All other disbursements less than \$2,500	12,882	77,446	18,094	108,422
TOTAL OTHER DISBURSEMENTS	677,892	359,661	519,199	1,556,752

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL FUNDS
Revenues	1,710,476	374,410	763,952	2,848,838
Disbursements: Compensation	879,314	0	312,903	1,192,217
Disbursements: All other	677,892	359,661	519,199	1,556,752
Excess Revenue Over (Under) Expenditures	153,270	14,749	(68,150)	99,869
Fund Balance, Beginning	1,356,419	624,218	533,246	2,513,883
Transfers In (Out)	0	0	0	0
Fund Balance, Ending	1,509,689	638,967	465,096	2,613,752

CITY of BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: September 23, 2019
RE: Township Supervisor's Report

Work Program: Jobs: (1) FT O'Brien/Kia, (1) FT & (1) PT McDonalds, (1) FT Best Buy, (1) PT Bloomington Public Schools, (1) PT Fresh Thyme Grocery, (1) PT Popeye's, (1) PT private caregiver, and (1) PT Pizza Ranch

- Five, (5), Township recipients work for National Able and receive Township assistance.
- Six, (6), Township recipients participated in Recovery Court.
- Five, (5), participated in Skills to Succeed at the Township Building.
- Eighteen, (18), Township recipients and eight, (8), community members participated in Wellness Lifestyle classes.
- Eight, (8), workfare participants, participated in the POTS program, (i.e. workfare).

Township office has responded to over 900 calls and walk-ins during the month of August. This number is similar to the previous month.

Recipients in job training assignments have completed 308 man-hours. Recipients in the workfare program have completed 207 man-hours.

General Assistance (GA): Total August cases for GA listed on attached System Activity Report. Of thirty-nine, (39), shelter assistance cases served by Township: two, (2), were homeless; four (4) resided in a home; thirty-two, (32), were renters and (1) subsidized housing.

New clients by age: twelve clients, (27.9%), age 18 - 25; twenty clients, (46.5%), age 26 - 40; eight clients, (18.6%), age 41 - 50; and three clients, (7.0%), age 51 - 62.

Ninety-nine, (99), individuals, (66 GA and 33 Emergency Assistance/EA), attended orientation throughout the month of August. There was an increase of nineteen, (19), individuals from the previous month.

Two, (2), recipients were awarded Supplemental Security Income, (SSI), in the month of August. Township received \$2,276 in reimbursement.

Cemetery: Twenty-five, (25), years ago, the McLean County Museum of History, Evergreen Memorial Cemetery, and Illinois Voices Theatre—Echoes came together to solve a growing problem in our community—cemetery vandalism. Leaders at these entities realized there was an unmet need in our community to educate the public, especially students, about the importance of preserving and respecting cemeteries as part of our collective history. Cemetery vandalism was a major problem, particularly in Evergreen Memorial Cemetery, Bloomington's oldest cemetery. Thus began the Evergreen Cemetery Walk with the mission of preventing further vandalism by teaching members of the community about the historical importance of cemeteries and the need to treat them with respect and reverence. This plan was accomplished by using the voices of the people who are buried in Evergreen Memorial Cemetery, individuals who helped shape and create our local history. This year's Walk will be held on October 5th & 6th and 12th & 13th at 11:00 a.m. and 1:00 p.m.

System Activity Report

[8/1/2019 - 8/31/2019] Report Date: 9/18/2019

General Assistance

Grants (New Clients) :	16	\$4,864.00
Grants (Previous Clients) :	72	\$21,433.07
In-Process :	4	
Denials :	27	
Sanctions :	18	
Terminations :	21	
	158	\$26,297.07

General Assistance - Medical

Referrals :	8	
Disbursements :	0	
	8	\$0.00

General Assistance - Work Program Assignments

Job Training :	15	
Workfare :	25	
	40	

General Assistance - Work Program Expenses

WF 30 Day :	57	\$1,824.00
WF 7 Day Bus :	5	\$50.00
WF Gasoline :	11	\$352.00
	73	\$2,226.00

Emergency Assistance

Grants :	20	\$8,635.70
In-Process :	0	
Denials :	0	
	20	\$8,635.70

Additional Assistance

Transient :	4	\$38.00
	4	\$38.00

Additional Activity

A Call (phone/fax/email) :	343	
A Face-to-Face :	565	
General - Intake :	66	
General - Orientation :	187	
General - Other :	5	
R - MCCA / LIHEAP :	5	
R - Other :	10	
WF - Appointment :	63	
WF - Sanction :	3	
WF - Work Sponsor Site :	184	
WF Training/Education :	56	
	1,487	
Grand Totals:	1,790	\$37,196.77



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 18, 2019
Subject: Assessor Report

Assessments have been turned in to the County. Publication date of Assessments was September 14th, 2019. This began the 30 days' time frame to file a complaint with the Board of Review. October 14th, 2019 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)

Any questions or comments?

School District Assessed Value Report

<i>Total Assessed Value for the City of Bloomington</i>	<i>\$2,050,366,486</i>
<i>Sum of Exemptions</i>	<i>\$151,972,833</i>
<i>Total Assessed Value less Exemptions</i>	<i>\$1,898,393,653</i>

<i>School District 005</i>		<i>Total Assessed Value</i>	<i>1,109,066,387</i>
	<i>Count</i>		
	<i>8628</i>	<i>General Homestead</i>	<i>\$52,177,481</i>
	<i>1615</i>	<i>Senior Citizen</i>	<i>\$8,390,821</i>
	<i>200</i>	<i>Senior Freeze</i>	<i>\$852,057</i>
	<i>140</i>	<i>Home Improvement</i>	<i>\$891,699</i>
	<i>18</i>	<i>Model Home</i>	<i>\$828,075</i>
	<i>85</i>	<i>Disabled Vet</i>	<i>\$4,265,171</i>
	<i>1</i>	<i>Returning Vet</i>	<i>\$5,000</i>
	<i>74</i>	<i>Disabled</i>	<i>\$148,000</i>
		<i>Total AV Less Exemptions</i>	<i>1,041,508,083</i>

<i>School District 87</i>		<i>Total Assessed Value</i>	<i>\$941,285,593</i>
	<i>Count</i>		
	<i>10012</i>	<i>General Homestead</i>	<i>\$60,682,519</i>
	<i>2720</i>	<i>Senior Citizen</i>	<i>\$14,052,275</i>
	<i>843</i>	<i>Senior Freeze</i>	<i>\$3,887,784</i>
	<i>158</i>	<i>Home Improvement</i>	<i>\$1,005,028</i>
	<i>0</i>	<i>Model Home</i>	<i>\$0</i>
	<i>122</i>	<i>Disabled Vet</i>	<i>\$4,422,923</i>
	<i>0</i>	<i>Returning Vet</i>	<i>\$0</i>
	<i>182</i>	<i>Disabled</i>	<i>\$364,000</i>
		<i>Total AV Less Exemptions</i>	<i>\$856,871,064</i>

<i>Unit 016</i>	<i>Total Assessed Value</i>	<i>\$0</i>
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<i>Unit 003</i>	<i>Total Assessed Value</i>	<i>\$14,506</i>
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