

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, August 24, 2020
PLACE: Bloomington City Hall *In light of COVID – 19, the meeting will be live streamed:
<https://www.cityblm.org/live>*
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 July 27, 2020 Board Meeting, as submitted by Leslie Yocum, Town Clerk. (Recommend that the Minutes of the July 27, 2020 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 July 2020 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. Discussion of an Ordinance for Compensation for Township Officials 2021 – 2025.
- VII. Reports by Elected Officials
 - A. Comments: Deb Skillrud, Township Supervisor.
 - B. Comments: Steve Scudder, Township Assessor.
- VIII. Public Comments
- IX. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, JULY 27, 2020; 5:45 P.M.

This meeting was conducted under Governor Pritzker's Executive Order 2020 – 07, Section 6 implemented in response to COVID – 19, which suspended in-person attendance under the Open Meeting Act, 5 ILCS 120.

The Board of Trustees for the Town of the City of Bloomington met both in-person in the Council Chambers of the City Hall Building and virtually via Zoom conferencing at 5:45 p.m. on July 27, 2020. The meeting was called to order by Trustee Mwilambwe.

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

Trustees present remotely: Donna Boelen, Mboka Mwilambwe, Julie Emig, Joni Painter, Jennifer Carrillo, Jeff Crabill, Scott Black and Kim Bray.

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

Staff present: Leslie Yocum, Township Clerk.

Action and Approval of Minutes of the April 27, May 26, and June 29, 2020 Board Meetings, as presented.

Motion by Trustee Black, seconded by Trustee Boelen that the Minutes of the April 27, May 26 and June 29, 2020 Meetings be approved as presented.

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

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

Nays: none.

Motion carried.

Action and Approval of the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of June 2020 accounts as presented.

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

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

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

Nays: none.

Motion carried.

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

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

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

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

Nays: none.

Motion carried.

Second Amendment to the Settlement Agreement Between State Farm Mutual Automobile Company, the City of Bloomington Township, and Other Taxing Bodies in McLean County Regarding Assessed Value of Parcels Owned by State Farm for Tax Years 2020 - 2024. *Recommend approval, and the Township Supervisor and Township Clerk be authorized to execute the necessary documents.*

Deb Skillrud, Supervisor, addressed the Board. The item was similar to one approved five (5) years ago. It has limited impact on the Township therefore, the Board typically supports the action taken by District 87 and the City of Bloomington.

Trustees Bray and Crabill recused themselves at 5:49 p.m. as the item involved their employer. They left the meeting.

Motion by Trustee Boelen, seconded by Trustee Painter that the Agreement be approved, and the Township Supervisor and Township Clerk be authorized to execute the necessary documents.

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

Ayes: Trustees Boelen, Mwilambwe, Emig, Painter, Carrillo, and Black.

Nays: none.

Motion carried.

Trustees Bray and Crabill returned to the meeting at 5:50 p.m.

Mrs. Skillrud noted that the Board would begin discussion regarding setting the Supervisor and Assessor compensation for the new election cycle. She mentioned emergency services were needed as two (2) air conditioner units required immediate repairs. Also stated was the building's age, (i.e. seventeen year olds), and repairs were anticipated in the near future.

Trustee Crabill questioned the transfers of dollars from the General Town Fund to the CERP/COVID line item and to the General Assistance Fund. He also questioned the transfer timing. Mrs. Skillrud stated the money was approved to be transferred but would remain in an interest bearing account until the money is needed.

Trustee Mathy arrived at 5:54 p.m., (remotely).

Trustee Crabill noted that Township spent less in 2020 than in 2019 on General Assistance. Mrs. Skillrud explained the reduction in requests for assistance March and April 2020. She believed low income individuals, who would have received assistance in the past, were receiving Illinois Department of Employment Security (IDES) unemployment insurance. Due to COVID, the higher rate would disqualify them from Township assistance. Mrs. Skillrud stated in June 2020 the lower assistance amount requested may be attributed to reduced evictions due to the City of Bloomington's eviction moratorium through August 22, 2020.

Mrs. Skillrud noted that Steve Scudder, Assessor, was experiencing technical difficulties and was unable to address the Board. Through text communication, she spoke on Mr. Scudder's behalf to provide the Assessor's report. Mrs. Skillrud reported there was little assessed value increase for 2020. There were some minor adjustments to a few properties. The hope was to have the assessments published in early September.

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

Trustee Renner arrived at 5:56 p.m. (remotely).

Motion by Trustee Bray, seconded by Trustee Black, that the meeting be adjourned.

Trustee Mwilambwe directed the Township 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.

The meeting adjourned at 5:57 p.m.

Leslie Yocum, Township Clerk

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 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 July 2020**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **24th day of August 2020**.

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

Notary Public

This **24th day of August 2020**.

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 **\$908,371.34** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$112,951.40** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$1,409,945.19** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$9,092.62** in BLOOMINGTON MUNICIPAL CREDIT UNION (48) 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 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 Town Administration Fund

Month of: **JULY 2020**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 64,102	
Cash: Bloomington Municipal Credit Union (48) Checking Balance	\$ 9,093	
Investments: Illinois Fund	\$ 879,230	
Investments: Prairie State Bank & Trust (64)	<u>\$ 1,422,592</u>	
Public Funds at Commencement		\$ 2,375,017

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 37	
Interest: Prairie State Bank (64)	\$ 300	
Interest: Illinois Funds (1085)	\$ 189	
Other Income - Cemetery Benefits	\$ 0	
Other Income - Retiree Insurance	\$ 1,396	
Personal Property Replacement Tax	\$ 20,252	
Tax Levy	<u>\$ 137,053</u>	
Public Funds Received This Month		\$ 159,228
Public Funds Available		<u>\$ 2,534,245</u>

Public Funds Expended This Month

TOTAL Public Funds at Month End \$ 2,440,361

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 112,951	
Cash: Bloomington Municipal Credit Union (48) Checking Balance	\$ 9,093	
Investments: Illinois Fund	\$ 908,371	
Investments: Prairie State Bank & Trust (64)	<u>\$ 1,409,945</u>	
TOTAL Public Funds at Month End		<u><u>\$ 2,440,361</u></u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 64,102	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 37	
Other Income - Retiree Insurance	\$ 1,396	
Transfer from Prairie State Bank & Trust Reserve (64)	<u>\$ 150,000</u>	
Total Deposits for Month		<u>\$ 151,433</u>
Total Funds Available		\$ 215,535
Checks Written		
Assessor's Office Expenses	\$ 3,735	
Community Agency Funding	\$ 85	
Compensation & Benefits	\$ 84,326	
Services & Expenses	\$ 4,492	
Supervisor's Office Expenses	\$ 1,247	
PPRT Transfer to Cemetery Fund	\$ 6,237	
PPRT Transfer to General Assistance Fund	<u>\$ 2,462</u>	
Total Checks Written		<u>\$ 102,584</u>
Total Checks Written		\$ 102,584
Prairie State Bank & Trust (53) Balance at Month End		<u><u>\$ 112,951</u></u>

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

Balance per Bank Statement	\$ 137,468	
Less Outstanding Checks	<u>\$ (24,516)</u>	
Checkbook Balance per Reconciliation		<u><u>\$ 112,951</u></u>

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

Statement of Receipts and Disbursements

Jul-20

Revenue			
7000 Interest	\$	526	
7400 Other Income	\$	1,396	
7600 Personal Property Replacement Tax	\$	20,252	
7800 Tax Levy	\$	137,053	
	Total Revenue		\$ 159,228
	Total Income		\$ 159,228
Expense			
Assessor's Office			
9151 Auto Expense	\$	1,604	
9161 Telephone	\$	262	
9171 Utilities	\$	141	
9201 Office Supplies	\$	33	
9251 Education/Meetings/Conferences	\$	793	
9271 Appraisal Services	\$	416	
9291 Janitorial	\$	155	
9301 Computer Services	\$	330	
	Total Assessor's Office		\$ 3,735
Community Agency Funding			
1025 GA Client Services	\$	85	
	Total Community Agency Funding		\$ 85
Compensation (Salaries) & Benefits			
7011 TWP Supervisor	\$	7,833	
7021 TWP Assessor	\$	8,000	
7031 Town Clerk	\$	200	
7051 General Assistance Staff	\$	23,694	
7061 Deputy Assessors	\$	24,490	
7081 IMRF/Employer (2020 = 11.62%)	\$	6,824	
7091 FICA (SS/MC)/Employer	\$	4,559	
7101 Group Medical/Employer	\$	8,726	
	Total Compensation (Salaries) & Benefits		\$ 84,326
Services & Expenses			
1028 Membership Dues	\$	1,637	
1030 Legal Expense	\$	2,470	
1038 Other Expenditures	\$	49	
1040 Building Maintenance	\$	74	
1042 Janitorial Services & Supplies	\$	263	
	Total Services & Expenses		\$ 4,492
Supervisor's Office			
8121 Janitorial	\$	188	
8131 Utilities	\$	211	
8141 Telephones	\$	336	
8151 Car Expense	\$	56	
8181 Equipment Repair/Rental	\$	355	
8221 Computer/Contract Services	\$	102	
	Total Supervisor's Office		\$ 1,247
	Total Expense		\$ 93,885
Net Income			\$ 65,344

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

Year to Date **AMENDED** Budget Comparison

Income	<u>Jul-20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 2,785	\$ 3,750	\$ (965)	74.3%
7400 Other Income	\$ 7,108	\$ 35,000	\$ (27,892)	20.3%
Other Income: Grant #1 (JMS Medical)	\$ 5,000	\$ 5,000	\$ -	100.0%
Other Income: Grant #2	\$ -	\$ 50,000	\$ (50,000)	0.0%
7450 Township Litigation Income	\$ -	\$ 25	\$ (25)	0.0%
7600 Personal Property Replacement Tax	\$ 70,234	\$ 87,500	\$ (17,266)	80.3%
7800 Tax Levy	\$ 824,978	\$ 1,645,000	\$ (820,022)	50.2%
7900 Proceeds from Loan	\$ -	\$ 20,000	\$ (20,000)	0.0%
Total Revenue	<u>\$ 910,105</u>	<u>\$ 1,846,275</u>	<u>\$ (936,170)</u>	<u>49.3%</u>
Total Income	\$ 910,105	\$ 1,846,275	\$ (936,170)	49.3%
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ -	\$ 21,544	\$ (21,544)	0.0%
9151 Auto Expense	\$ 2,703	\$ 3,000	\$ (297)	90.1%
9161 Telephone	\$ 711	\$ 4,000	\$ (3,289)	17.8%
9171 Utilities	\$ 1,174	\$ 5,800	\$ (4,626)	20.2%
9191 Postage	\$ -	\$ 300	\$ (300)	0.0%
9201 Office Supplies	\$ 44	\$ 2,000	\$ (1,956)	2.2%
9211 Publications & Printing	\$ -	\$ 500	\$ (500)	0.0%
9231 Equipment	\$ 1,000	\$ 6,000	\$ (5,000)	16.7%
9241 Equipment Repair/Rental	\$ -	\$ 1,500	\$ (1,500)	0.0%
9251 Education/Meetings/Conferences	\$ 1,457	\$ 9,000	\$ (7,543)	16.2%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 3,640	\$ 34,000	\$ (30,360)	10.7%
9291 Janitorial	\$ 600	\$ 2,000	\$ (1,400)	30.0%
9301 Computer Services	\$ 1,161	\$ 20,000	\$ (18,839)	5.8%
9311 Mapping/GIS Services	\$ -	\$ 30,000	\$ (30,000)	0.0%
9312 Membership Dues/Assessor's Staff	\$ 150	\$ 2,500	\$ (2,350)	6.0%
Total Assessor's Office	<u>\$ 12,640</u>	<u>\$ 151,144</u>	<u>\$ (138,504)</u>	<u>8.4%</u>
Community Agency Funding				
1021 Grant #1 (JMS Medical)	\$ 907	\$ 5,000	\$ (4,093)	18.1%
1022 Grant #2	\$ -	\$ 50,000	\$ (50,000)	0.0%
1023 Community Medical	\$ -	\$ 18,500	\$ (18,500)	0.0%
1025 GA Workfare Development/Client Services	\$ 9,716	\$ 71,200	\$ (61,484)	13.6%
1026 Youth Services	\$ -	\$ 35,000	\$ (35,000)	0.0%
1027 Senior Services	\$ -	\$ 68,500	\$ (68,500)	0.0%
10271 Community Emergency Response Program (CERP)	\$ -	\$ 100,000	\$ (100,000)	0.0%
Total Community Agency Funding	<u>\$ 10,623</u>	<u>\$ 348,200</u>	<u>\$ (337,577)</u>	<u>3.1%</u>
Compensation & Benefits				
7011 TWP Supervisor	\$ 31,333	\$ 94,000	\$ (62,667)	33.3%
7021 TWP Assessor	\$ 32,000	\$ 96,000	\$ (64,000)	33.3%
7031 Town Clerk	\$ 800	\$ 2,500	\$ (1,700)	32.0%
7041 Town Trustees	\$ 780	\$ 2,800	\$ (2,020)	27.9%
7051 General Assistance Staff	\$ 102,215	\$ 384,297	\$ (282,082)	26.6%
7061 Deputy Assessors	\$ 99,372	\$ 404,000	\$ (304,628)	24.6%
7081 IMRF/Employer (2020 = 11.62%)	\$ 28,103	\$ 123,755	\$ (95,652)	22.7%
7091 FICA (SS/MC)/Employer	\$ 18,936	\$ 75,000	\$ (56,064)	25.2%
7101 Group Medical/Employer	\$ 37,224	\$ 175,000	\$ (137,776)	21.3%
7111 State Unemployment/Employer	\$ 234	\$ 1,600	\$ (1,366)	14.6%
Total Compensation & Benefits	<u>\$ 350,999</u>	<u>\$ 1,358,952</u>	<u>\$ (1,007,953)</u>	<u>25.8%</u>

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

Year to Date **AMENDED** Budget Comparison (cont.)

Services & Expenses	<u>Jul-20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 1,667	\$ 2,000	\$ (333)	83.4%
1029 Auditing Expense	\$ -	\$ 8,000	\$ (8,000)	0.0%
1030 Legal Expense	\$ 3,990	\$ 12,000	\$ (8,010)	33.3%
1034 Insurance	\$ 12,773	\$ 14,000	\$ (1,227)	91.2%
1035 Publishing	\$ 313	\$ 2,000	\$ (1,687)	15.6%
1038 Other Expenditures	\$ 221	\$ 4,000	\$ (3,779)	5.5%
1039 Debt Service: Principle & Interest	\$ -	\$ 20,000	\$ (20,000)	0.0%
1040 Building Maintenance	\$ 890	\$ 10,000	\$ (9,110)	8.9%
1042 Janitorial Services & Supplies	\$ 1,846	\$ 12,000	\$ (10,154)	15.4%
1043 Building Security	\$ -	\$ 3,500	\$ (3,500)	0.0%
1044 Building Repairs	\$ -	\$ 25,000	\$ (25,000)	0.0%
1045 Special Projects	\$ 627	\$ 40,000	\$ (39,373)	1.6%
Total Services & Expenses	\$ 22,327	\$ 152,500	\$ (130,173)	14.6%
Supervisor's Office				
8091 Postage	\$ -	\$ 4,500	\$ (4,500)	0.0%
8101 Rent/Debt Service	\$ -	\$ 40,000	\$ (40,000)	0.0%
8121 Janitorial	\$ 750	\$ 5,000	\$ (4,250)	15.0%
8131 Utilities	\$ 1,761	\$ 7,000	\$ (5,239)	25.2%
8141 Telephones	\$ 1,102	\$ 5,000	\$ (3,898)	22.0%
8151 Car Expense	\$ 112	\$ 4,000	\$ (3,888)	2.8%
8161 Education/Conference/Meetings	\$ -	\$ 3,000	\$ (3,000)	0.0%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,180	\$ 8,000	\$ (6,820)	14.8%
8191 Office Supplies	\$ 37	\$ 6,000	\$ (5,963)	0.6%
8201 Printing	\$ -	\$ 3,000	\$ (3,000)	0.0%
8211 Publications	\$ 25	\$ 1,000	\$ (975)	2.5%
8221 Computer/Contract Services	\$ 382	\$ 16,900	\$ (16,518)	2.3%
8241 Membership Dues	\$ 35	\$ 450	\$ (415)	7.8%
Total Supervisor's Office	\$ 5,383	\$ 108,850	\$ (103,467)	4.9%
Emergency Transfer of Funds				
9000 GT Funds Transferred to GA Fund	\$ -	\$ 200,000	\$ (200,000)	0.0%
Total Emergency Transfer of Funds	\$ -	\$ 200,000	\$ (200,000)	0.0%
Total Expense	\$ 401,972	\$ 2,319,646	\$ (1,917,674)	17.3%
Net Income	\$ 508,134	\$ (473,371)	\$ 981,505	

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)				
07/01/2020	8804	Soaring Eagle Cleaning Services LLC		-600.00
07/06/2020	EFT	EFT-Valutec Card Solutions		-101.95
07/07/2020	Transfer	Prairie State Bank & Trust		150,000.00
07/07/2020	8805	McLean County Chamber of Commerce		-391.00
07/07/2020	8806	NICOR Gas		-76.72
07/07/2020	8807	CDS Office Technologies		-80.00
07/07/2020	8808	Bowman, Danny		-416.00
07/07/2020	8809	Creative Technical Services, Inc (C-Tech)		-150.00
07/07/2020	8810	American Pest Control Inc		-37.00
07/14/2020	8811	VISA (DLS)		-145.14
07/14/2020	8812	Maruna, Thomas O		-55.78
07/14/2020	8813	Coldwell Banker, Honig-Bell		-180.00
07/14/2020	8814	Illinois Property Assessment Institute		-640.00
07/14/2020	8815	Leman's Chevy City		-1,561.65
07/14/2020	8816	City of Bloomington Finance Dept		-42.67
07/15/2020	20200715	EFT-Payroll		-21,907.47
07/15/2020	65067073	EFT-Federal Tax Deposit		-7,806.61
07/15/2020	0798186208	EFT-IL Tax Deposit		-1,356.62
07/15/2020	EFT	TASC (Total Administrative Services Corp)		-735.38
07/15/2020	EFT	Prairie State Bank & Trust		-380.00
07/21/2020	8817	VISA (SRS)		-153.38
07/21/2020	8818	City of Bloomington Water Dept		-275.32
07/21/2020	8819	CDS Leasing		-195.00
07/21/2020	8820	Mescher Rinehart & Redlingshafer PC		-2,470.00
07/21/2020	8803VOID	Skillrud, Linnea		242.00
07/21/2020	8821	Skillrud, Linnea		-181.50
07/29/2020	8822	NCPERS Group Life Ins		-112.00
07/29/2020	8823	City of Bloomington Health Insurance		-14,747.44
07/29/2020	8824	TOI; Township Officials of IL		-1,246.38
07/29/2020	8825	City of Bloomington IS Telecommunication		-598.02
07/29/2020	8826	Quill Corporation		-37.77
07/29/2020	8827	CDS Office Technologies		-80.00
07/29/2020	8828	American Pest Control Inc		-37.00
07/29/2020	8829	Town of the City of Bloomington - CEM		-6,236.99
07/29/2020	8830	Town of the City of Bloomington - GA		-2,462.29
07/30/2020	41873	Town of the City of Bloomington - CEM		7,048.93
07/31/2020	20200731	EFT-Payroll		-19,681.02
07/31/2020	21050246	EFT-Federal Tax Deposit		-6,837.24
07/31/2020	1226857184	EFT-IL Tax Deposit		-1,217.47
07/31/2020	EFT	Prairie State Bank & Trust		-380.00
07/31/2020	EFT	TASC (Total Administrative Services Corp)		-735.38
07/31/2020	01176	EFT-IMRF		-15,526.77
07/31/2020	09982600347	IMRF - Illinois Municipal Retirement Fund		1,396.12
07/31/2020	Credit	Interest		37.01
			Total	<u>48,849.10</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 July 2020**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **24th day of August 2020**.

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

Notary Public

This **24th day of August 2020**.

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 **\$63,655.52** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$459,970.32** 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: JULY 2020

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$	36,177	
Investments: Prairie State Bank & Trust (19)	\$	493,213	
Public Funds at Commencement			\$ 529,391

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$	15	
Interest: Prairie State Bank (19)	\$	99	
Personal Property Replacement Tax	\$	2,462	
Tax Levy	\$	16,658	
Public Funds Received This Month			\$ 19,234
Public Funds Available			\$ 548,625

Public Funds Expended This Month

TOTAL Public Funds at Month End	\$	24,999
	\$	523,626

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$	63,656	
Investments: Prairie State Bank & Trust (19)	\$	459,970	
TOTAL Public Funds at Month End			\$ 523,626

Checking Account Activity

Checkbook Balance at Commencement	\$	36,177	
Deposits:			
Interest: Prairie State Bank & Trust (00)	\$	15	
Personal Property Replacement Tax	\$	2,462	
Transfer from Prairie State Bank & Trust Reserve (19)	\$	50,000	
Total Deposits for Month		\$ 52,477	
Total Funds Available			\$ 88,655
Checks Written: General Assistance			\$ 24,999
Checkbook Balance at Month End			\$ 63,656

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

Balance per Bank Statement	\$	71,666	
Less Outstanding Checks	\$	(8,011)	
Checkbook Balance per Reconciliation			\$ 63,656

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Jul-20

Revenue			
7000 Interest	\$	114	
7600 Personal Property Replacement Tax	\$	2,462	
7800 Tax Levy	\$	16,658	
Total Revenue			\$ 19,234
Total Income			\$ 19,234
Expense: CW			
6011 Groceries/Personal Essentials	\$	7,857	
6021 Rent	\$	12,669	
6051 Utilities	\$	1,844	
6071 Emergency Assistance	\$	2,048	
6101 Transportation	\$	28	
6121 Allowances	\$	553	
Total CW			\$ 24,999
Total Expense			\$ 24,999
Net Income			\$ (5,765)

Town of the City of Bloomington--General Assistance Fund

Year to Date **AMENDED** Budget Comparison

Income		<u>Jul-20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
7000 Interest		\$ 429	\$ 750	\$ (321)	57.2%
7400 Other Income		\$ 9	\$ 150	\$ (141)	0.0%
7600 Personal Property Replacement Tax		\$ 8,539	\$ 14,000	\$ (5,461)	61.0%
7700 Refunds & Recoveries		\$ 3,595	\$ 30,000	\$ (26,405)	12.0%
7800 Tax Levy		\$ 100,269	\$ 200,000	\$ (99,731)	50.1%
7900 GT Funds Transferred to GA Fund		\$ -	\$ 200,000	\$ (200,000)	0.0%
Total Revenue		\$ 112,841	\$ 444,900	\$ (332,059)	25.4%
	Total Income	\$ 112,841	\$ 444,900	\$ (332,059)	25.4%
Expense					
CW					
6011 Groceries/Personal Essentials		\$ 31,406	\$ 112,500	\$ (81,094)	27.9%
6021 Rent		\$ 54,117	\$ 250,000	\$ (195,883)	21.6%
6051 Utilities		\$ 7,313	\$ 52,500	\$ (45,187)	13.9%
6061 Medical		\$ -	\$ 20,000	\$ (20,000)	0.0%
6071 Emergency Assistance		\$ 6,712	\$ 170,000	\$ (163,288)	3.9%
6081 Hospital		\$ -	\$ 10,000	\$ (10,000)	0.0%
6091 Burial		\$ -	\$ 6,000	\$ (6,000)	0.0%
6101 Transportation		\$ 415	\$ 40,000	\$ (39,585)	1.0%
6121 Allowances		\$ 2,597	\$ 15,000	\$ (12,403)	17.3%
Total CW Expense		\$ 102,561	\$ 676,000	\$ (573,439)	15.2%
	Total Expense	\$ 102,561	\$ 676,000	\$ (573,439)	15.2%
	Net Income	\$ 10,280	\$ (231,100)	\$ 241,380	

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)				
07/05/2020	EFT	EFT-Kroger via Valutec	-7,857.06	
07/07/2020	Transfer	Prairie State Bank & Trust	50,000.00	
07/07/2020	35648	Ameren Illinois	-106.59	
07/07/2020	35649	Corn Belt Energy Corporation	-161.00	
07/07/2020	35650	Cameron, Charlie C	-200.00	
07/07/2020	35651	Gruber, Ronald C dba Gruber Rentals	-475.00	
07/07/2020	35652	Hafner, Fred & Paula dba Hafner Rev Trust	-200.00	
07/07/2020	35653	Jim Spachman State Farm Agency	-18.65	
07/07/2020	35654	Secretary of State of Illinois	-151.00	
07/07/2020	35655	SRIM LLC %Redbird Property Mgmt Inc	-312.00	
07/07/2020	35656	Thrasher, Raymond E	-400.00	
07/07/2020	35657	Wynn, Martha Cassell	-312.00	
07/07/2020	35658	Shepard, Cynthia M dba Shakman Ent	-500.00	
07/14/2020	35659	BHA; Blmgt Housing Authority (rent)	-481.00	
07/14/2020	35660	BHA; Blmgt Housing Authority (laundry)	-50.00	
07/14/2020	35661	Labyrinth Outreach Services to Women	-200.00	
07/14/2020	35662	Mayor's Manor LTD Partnership (laundry)	-6.00	
07/14/2020	35663	Ameren Illinois	-247.45	
07/14/2020	35664	City of Bloomington Water Department	-111.94	
07/14/2020	35665	NICOR Gas	-104.96	
07/14/2020	35666	First Row LLC	-102.30	
07/14/2020	35667	Jessen, Chad & Micha dba Red Rock Prop	-312.00	
07/14/2020	35668	Miller Trust, Annetta O dba Miller Prop	-312.00	
07/14/2020	35669	Adame, Vincent R & Jennifer E	-150.00	
07/14/2020	35670	Bloomington Leased Housing Associates VI	-261.00	
07/14/2020	35671	Chandler, Glenna Sue & Curtis	-312.00	
07/14/2020	35672	Clothier Land Trust H-187 %Willow Creek	-385.00	
07/14/2020	35673	Consalvo, Daniel J & Susan	-300.00	
07/14/2020	35674	GMTK Management LLC	-312.00	
07/14/2020	35675	Joyner, Roderick L	-312.00	
07/14/2020	35676	Lincoln Towers %Mid-Northern Group	-60.00	
07/14/2020	35677	Zemmel, Taoufik dba Zemmel El Mts Prop	-26.21	
07/14/2020	35678	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-130.00	
07/14/2020	35679	Hafner, Fred & Paula dba Hafner Rev Trust	-200.00	
07/21/2020	35680	Ameren Illinois	-225.34	
07/21/2020	35681	Charles Wood Williams Rev Trust	-312.00	
07/21/2020	35682	Allied Properties LLC	-312.00	
07/21/2020	35683	Lincoln Towers %Mid-Northern Group	-86.00	
07/21/2020	35684	Phoenix Towers Preservation LP	-73.00	
07/21/2020	35685	Dotson, Bernard & Rearn M	-250.00	
07/21/2020	35686	Lakewood B LLC dba Lakewood Terrace Apts	-644.00	
07/21/2020	35687	Bloomington GW MHP LLC	-312.00	
07/21/2020	35688	Montgomery, Justin M	-300.00	
07/21/2020	35689	City of Bloomington Water Department	-45.41	
07/21/2020	35690	Corn Belt Energy Corporation	-228.09	
07/21/2020	35691	Biesiada, Estate of Walter E %AB Rentals	-237.50	
07/21/2020	35692	Madison Mutual Insurance Company	-39.84	
07/21/2020	35693	Powell, M & Kudrys, M dba RTPF Investment	-9.00	
07/29/2020	35694	BHA; Blmgt Housing Authority (rent)	-635.00	
07/29/2020	35695	BHA; Blmgt Housing Authority (laundry)	-150.00	
07/29/2020	35696	Gannaway, Ronald E	-754.00	
07/29/2020	35697	MCLT #911913 %RR Rentals LLC	-312.00	
07/29/2020	35698	Mayor's Manor LTD Partnership (laundry)	-8.00	
07/29/2020	35699	Mayor's Manor LTD Partnership (rent)	-91.00	
07/29/2020	35700	Huck's/WEX Bank	-27.66	
07/29/2020	35701	City of Bloomington Water Department	-280.12	
07/29/2020	35702	Bloomington Portfolio LLC %PLS	-1,274.00	
07/29/2020	35703	Litwiller, Douglas & Denise dba EPIX Prop	-533.00	

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>
07/29/2020	35704	Shepard, Cynthia M dba Shakman Ent	-412.00
07/29/2020	35705	Labyrinth Outreach Services to Women	-200.00
07/29/2020	35706	Ameren Illinois	-332.95
07/29/2020	35707	Consalvo, Daniel J & Susan	-312.00
07/29/2020	35708	Downtowners Apts, The	-35.00
07/29/2020	35709	Fairmont LLC	-312.00
07/29/2020	35710	Gruber, Ronald C dba Gruber Rentals	-475.00
07/29/2020	35711	Modine, James & Janice dba Modine Prop	-312.00
07/29/2020	35712	Thrasher, Raymond E	-400.00
07/30/2020	8830	EFT-Personal Property Replacement Tax	2,462.29
07/31/2020	Credit	Interest	14.89
			<u>27,478.11</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 July 2020**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

The said DEBORAH L. SKILLRUD, being duly sworn, doth depose and say that the following statement by her subscribed is a correct statement of the amount of public funds on hand at the commencement of the period above stated, the amount of public funds received and the sources from which received, and the amount expended and the purpose for which expended as set forth in said statement.

Subscribed and sworn to before me this **10th day of August 2020**.

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

Notary Public

This **10th day of August 2020**.

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 **\$45,050.25** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$389,854.83** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$193,905.68** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B. Gibson

Cemetery Board Vice President:

Garrett Thalgot

Secretary/Treasurer for Cemetery Board:

Brad A. Williams

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

This **24th day of August 2020**.

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 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 (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: JULY 2020

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	62,765	
Cash: Heartland Bank 7782 (Reserve)	\$	347,639	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	192,636	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2020	\$	183,249	
Funds at Commencement			\$ 786,290

Public Funds Received This Month

Real Estate Tax Levy			\$ 42,216
Personal Property Replacement Tax			\$ 6,237

Other Funds Received This Month

Opening/Closing Fees	\$	6,300	
Sale of Lots	\$	4,245	
Sale of Crypts	\$	2,930	
Sale of Niches	\$	1,300	
Sales of Pet Cemetery Spaces	\$	120	
Income from Trusts	\$	1,518	
Other Income	\$	600	
Inspection Fees	\$	450	
Heartland Bank Trust 3189 Activity	\$	25,756	\$ 43,219

Total Funds Received This Month

\$ 91,672

Total Funds Available

\$ 877,962

Funds Expended This Month

TOTAL Funds at Month End

\$ 40,145

\$ 837,816

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	45,050	
Cash: Heartland Bank 7782 (Reserve)	\$	389,855	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	193,906	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2020	\$	209,006	
TOTAL Funds at Month End			<u><u>\$ 837,816</u></u>

Checking Account Activity

Checkbook Balance at Commencement			\$ 62,765
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Deposits			
Personal Property Replacement Tax	\$	6,237	
Opening/Closing Fees	\$	6,300	
Sale of Pet Spaces	\$	120	
Sale of Lots	\$	4,245	
Sale of Crypts	\$	2,930	
Sale of Niches	\$	1,300	
Other Income	\$	600	
Income from Trusts	\$	1,479	
Inspection Fees	\$	450	
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(1,230)	
Total Deposits for Month			<u>\$ 22,431</u>

Total Funds Available

\$ 85,196

Checks Written

Compensation & Benefits	\$	28,076	
Administrative Expenses	\$	3,132	
Cemetery Improvements, Maintenance & Repair	\$	5,115	
Cemetery Operations	\$	3,823	
Total Checks Written			<u>\$ 40,145</u>

Total Checks Written

\$ 40,145

Checkbook Balance at Month End

\$ 45,050

Bank Reconciliation at Month End

Balance per Bank Statement	\$	50,353	
Plus Outstanding Deposits	\$	2,215	
Less Outstanding Checks	\$	(7,518)	
Checkbook Balance per Reconciliation			<u><u>\$ 45,050</u></u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Jul-20

Revenue			
40100 Real Estate Tax Levy	\$	42,216	
41000 Personal Property Replacement Tax	\$	6,237	
42000 Opening/Closing Fee	\$	6,300	
42500 Sale of Lots	\$	4,245	
43000 Sale of Crypts	\$	2,930	
43100 Sale of Niches	\$	1,300	
44700 Other Income	\$	600	
44850 Sale of Pet Spaces	\$	120	
49000 Income from Trusts	\$	1,518	
49021 Inspection Fees	\$	450	
Total Revenue			\$ 65,916
Total Income			\$ 65,916
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	4,550	
50102 Wages: Cemetery Staff	\$	17,033	
50201 Payroll Taxes	\$	1,559	
50202 IMRF (2020 = 11.62%)	\$	2,421	
50204 Employee Health Insurance	\$	2,482	
50205 Direct Deposit Transmittal Fees	\$	32	
Total Compensation & Benefits			\$ 28,076
Administrative Expenses			
51500 Contractual Services	\$	318	
52000 Office Supplies	\$	410	
52500 Utilities	\$	1,264	
55450 Other Admin Expenses	\$	1,140	
Total Administrative Expenses			\$ 3,132
Cemetery Improvements, Maintenance & Repair			
57800 Operating Equipment	\$	40	
58000 Mausoleum (including debt service)	\$	5,066	
58400 Scattering Grounds/Ossuary	\$	9	
Total Cemetery Improvements, Maintenance & Repair			\$ 5,115
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	502	
56000 Tree Removal/Monument Repair	\$	1,980	
56500 Equipment Repairs	\$	314	
56600 Cemetery Supplies & Maintenance	\$	425	
56800 Disposal of Leaves/Branches	\$	140	
57000 Office Building Maintenance/Repair	\$	4	
57602 Grounds Maintenance/Repair	\$	457	
Total Cemetery Operations			\$ 3,823
Total Expense			\$ 40,145
Net Income			\$ 25,771

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison

Income	<u>Jul-20</u>	<u>Revised Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 254,115	\$ 506,600	\$ (252,485)	50.2%
41000 Personal Property Replacement Tax	\$ 21,630	\$ 24,500	\$ (2,870)	88.3%
42000 Opening/Closing Fee	\$ 20,260	\$ 90,000	\$ (69,740)	22.5%
42100 Marker Commission	\$ 3,269	\$ 9,000	\$ (5,731)	36.3%
42500 Sale of Lots	\$ 17,169	\$ 58,000	\$ (40,831)	29.6%
43000 Sale of Crypts	\$ 6,190	\$ 25,000	\$ (18,810)	24.8%
43100 Sale of Niches	\$ 4,675	\$ 40,000	\$ (35,325)	11.7%
44700 Sale of Burial Supplies	\$ -	\$ 500	\$ (500)	0.0%
42400 Sales - Other	\$ 160	\$ 2,400	\$ (2,240)	6.7%
43500 Interest	\$ 141	\$ 3,000	\$ (2,859)	4.7%
49000 Income from Trusts	\$ 1,636	\$ 4,000	\$ (2,364)	40.9%
49020 Other Income & Special Events	\$ 900	\$ 3,500	\$ (2,600)	25.7%
49021 Inspection Fees	\$ 750	\$ 3,000	\$ (2,250)	25.0%
Total Revenue	\$ 330,894	\$ 769,500	\$ (438,606)	43.0%
Total Income	\$ 330,894	\$ 769,500	\$ (438,606)	43.0%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 19,077	\$ 80,000	\$ (60,923)	23.8%
50102 Wages: Cemetery Staff	\$ 64,899	\$ 225,000	\$ (160,101)	28.8%
50201 Payroll Taxes - FICA	\$ 6,054	\$ 23,333	\$ (17,279)	25.9%
50202 IMRF (2020 = 11.62%)	\$ 9,322	\$ 36,600	\$ (27,278)	25.5%
50203 IDES - Unemployment Insurance	\$ 2,578	\$ 13,500	\$ (10,922)	19.1%
50204 Employee Health Insurance	\$ 9,930	\$ 60,000	\$ (50,070)	16.5%
50205/50206 Other Payroll Expenses	\$ 123	\$ 975	\$ (853)	12.6%
Total Compensation & Benefits	\$ 111,983	\$ 439,408	\$ (327,425)	25.5%
Administrative Expenses				
51100 Casualty Insurance	\$ 20,840	\$ 21,000	\$ (160)	99.2%
51500 Contractual Services	\$ 3,659	\$ 10,000	\$ (6,341)	36.6%
52000 Office Supplies	\$ 1,588	\$ 4,000	\$ (2,412)	39.7%
52500 Utilities	\$ 4,928	\$ 18,500	\$ (13,572)	26.6%
54000 Advertising	\$ -	\$ 2,000	\$ (2,000)	0.0%
54500 Dues/Seminars	\$ -	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$ -	\$ 3,000	\$ (3,000)	0.0%
55100 Audit Expense	\$ -	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 5,177	\$ 10,000	\$ (4,823)	51.8%
55450 Other Admin Expenses	\$ 1,770	\$ 5,000	\$ (3,230)	35.4%
57900 Office Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
Total Administrative Expenses	\$ 37,962	\$ 96,800	\$ (58,838)	39.2%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 4,780	\$ 10,000	\$ (5,220)	47.8%
57800 Operating Equipment	\$ 9,090	\$ 15,000	\$ (5,910)	60.6%
58000 Mausoleum (including debt service)	\$ 20,264	\$ 60,792	\$ (40,528)	33.3%
58400 Scattering Grounds/Ossuary	\$ 9	\$ 10,000	\$ (9,991)	0.1%
Total Cemetery Improvements, Maintenance & Repairs	\$ 34,142	\$ 95,792	\$ (61,650)	35.6%

Town of the City of Bloomington--Cemetery Fund

Year to Date **AMENDED** Budget Comparison (cont.)

	<u>Jul-20</u>	<u>Revised</u> <u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 1,984	\$ 11,000	\$ (9,016)	18.0%
56000 Tree Removal/Monument Repair	\$ 2,460	\$ 19,000	\$ (16,540)	12.9%
56500 Equipment Repairs	\$ 487	\$ 5,000	\$ (4,513)	9.7%
56600 Cemetery Supplies & Maintenance	\$ 1,173	\$ 5,000	\$ (3,827)	23.5%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 Removal of Leaves/Branches	\$ 450	\$ 5,000	\$ (4,550)	9.0%
57000 Office Repairs & Maintenance	\$ 4	\$ 5,000	\$ (4,996)	0.1%
57602 Grounds Maintenance/Repairs	\$ 983	\$ 10,000	\$ (9,017)	9.8%
57603 Road, Fence, Lot, Drains	\$ 18	\$ 50,000	\$ (49,982)	0.0%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 631	\$ 20,000	\$ (19,369)	3.2%
59900 Other Cemetery Expenses	\$ -	\$ 16,000	\$ (16,000)	0.0%
Total Cemetery Operations	\$ 8,191	\$ 148,000	\$ (139,809)	5.5%
Total Expense	\$ 192,278	\$ 780,000	\$ (587,722)	24.7%
Net Income	\$ 138,617	\$ (10,500)	\$ 149,117	

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)				
07/01/2020	Deposit	HBT - Heartland Bank & Trust		57.60
07/06/2020	Deposit	HBT - Heartland Bank & Trust		288.30
07/07/2020	41859	Ameren Illinois		-326.43
07/08/2020	Deposit	HBT - Heartland Bank & Trust		486.90
07/09/2020	Deposit	HBT - Heartland Bank & Trust		0.00
07/09/2020	Deposit	HBT - Heartland Bank & Trust		2,008.59
07/14/2020	41860	Heartland Bank & Trust - mausoleum		-5,066.00
07/14/2020	41861	Evergreen FS Inc		-501.59
07/14/2020	41862	Dave Capodice Excavating Inc		-418.55
07/14/2020	41863	Embark Tree Removal		-1,980.00
07/14/2020	41864	FS Custom Turf		-99.00
07/14/2020	41865	Henson Disposal Inc		-317.95
07/14/2020	41866	Martin Sullivan Inc		-95.89
07/14/2020	41867	Midwest Equipment		-453.95
07/14/2020	41868	Morris Avenue Garage		-35.00
07/14/2020	41869	RP Lumber Company Inc		-95.86
07/14/2020	41870	VISA BMCU...1484		-1,208.03
07/15/2020	Deposit	HBT - Heartland Bank & Trust		1,543.85
07/15/2020	20200715	Payroll Direct Deposit		-7,734.63
07/15/2020	90506808	EFTPS - IRS		-2,122.64
07/15/2020	0824261344	IL Dept of Revenue		-447.51
07/16/2020	Deposit	HBT - Heartland Bank & Trust		270.00
07/16/2020	0716201801	Howard, Jessie & Bobby		-730.00
07/16/2020	0716201801	Tjaden, Doyle & Teresa		-500.00
07/21/2020	41871	City of Bloomington Water Dept		-504.49
07/23/2020	Deposit	HBT - Heartland Bank & Trust		340.80
07/23/2020	41872	Audiology Innovations		-329.00
07/24/2020	Deposit	HBT - Heartland Bank & Trust		1,810.00
07/27/2020	Deposit	HBT - Heartland Bank & Trust		578.85
07/28/2020	Deposit	HBT - Heartland Bank & Trust		1,090.68
07/29/2020	41873	City of Bloomington TWP - Reimburse		-7,048.93
07/29/2020	41874	NICOR Gas		-77.88
07/29/2020	41875	Ameren Illinois		-354.96
07/30/2020	Deposit	HBT - Heartland Bank & Trust		48.10
07/31/2020	Deposit	HBT - Heartland Bank & Trust		12,716.99
07/31/2020	Deposit	HBT - Heartland Bank & Trust		2,214.77
07/31/2020	20200731-2	Payroll Direct Deposit		-7,999.82
07/31/2020	92555505	EFTPS - IRS		0.00
07/31/2020	1892036230	IL Dept of Revenue		0.00
07/31/2020	31735377	EFTPS - IRS		-2,255.58
07/31/2020	0235556576	IL Dept of Revenue		-466.63
			Total	-17,714.89

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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 **July 14, 2020 through August 10, 2020.**

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 **10th day of August 2020.**

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

Notary Public

This **10th day of August 2020.**

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

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgott

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: August 10, 2020 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57800	ADT Security/Others/VISA	Security Cameras (Estimated)	8/31/20	\$2,000.00
56600	American Cemetery Supplies/VISA	Mausoleum Crypt Supplies (estimated freight charges)	8/31/20	\$59.75
58100	Cold Spring Memorial Group	Grave Markers	8/31/20	\$846.00
56000	Embark Tree Removal	tree removal emergency (estimated)	8/31/20	\$5,000.00
56600	Farm & Fleet/VISA	hammer, sledge hammer, hose reel, broom	8/31/20	\$151.26
56600	Harbor Freight/VISA	solar lights for flag pole & sign	8/31/20	\$34.98
56600	Lowe's/VISA	painting supplies	8/31/20	\$62.84
56600	Lowe's/VISA	spare key & mailbox	8/31/20	\$39.56
56500	Martin Sullivan	mower handle	8/31/20	\$55.59
56600	RP Lumber Company Inc/VISA	tape & rags	8/31/20	\$20.47
56600	RP Lumber Company Inc	drill bits, air sprayer	8/31/20	\$63.48
56600	RP Lumber Company Inc/VISA	spare keys	8/31/20	\$1.59
56600	RP Lumber Company Inc/VISA	hardware & metal for mailbox	8/31/20	\$6.87
52000	US Postmaster/VISA	Office Supplies: Postage	8/31/20	\$110.00
TOTAL: Requests for Payments				\$8,452.39

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from **July 28, 2020, to August 24, 2020.**

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

Subscribed and sworn to before me this **24th day of August 2020.**

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

Notary Public

This **24th day of August 2020.**

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

WARD 1: Jamie Mathy

WARD 6: 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 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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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **August 24, 2020** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	08/31/20	\$ 3,916.67
7011	TWP Supervisor	D Skillrud	09/15/20	\$ 3,916.67
7021	TWP Assessor	S Scudder	08/31/20	\$ 4,000.00
7021	TWP Assessor	S Scudder	09/15/20	\$ 4,000.00
7041	Town Trustee 07/27/2020	Ward 1: J Mathy	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 2: D Boelen	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 3: M Mwilambwe	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 4: J Emig	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 5: J Painter	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 6: J Carrillo	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 7: S Black	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 8: J Crabill	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Ward 9: K Bray	09/30/20	\$ 20.00
7041	Town Trustee 07/27/2020	Mayor: T Renner	09/30/20	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,033.34
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/WEX/Parkway/Walden/Leman/Others (Est)	08/31/20	\$ 100.00
9161	Telephone	City of Bloomington/Frontier/Others (Estimated)	08/31/20	\$ 315.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	08/31/20	\$ 150.00
9171	Utilities	Ameren/Direct Energy Business (Estimated)	08/31/20	\$ 400.00
9171	Utilities	NICOR Gas/Direct Energy Business (Estimated)	08/31/20	\$ 250.00
9271	Appraisal Services	Danny Bowman (Estimated)	08/31/20	\$ 3,000.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	08/31/20	\$ 150.00
9301	Computer Services	BMCU Visa/BNAR/MLS/Coldwell Bankers/ILDFPR/Others	08/31/20	\$ 100.00
9301	Computer Services	BMCU Visa/Adobe/Others (Estimated)	08/31/20	\$ 1,000.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	08/31/20	\$ 100.00
9312	Membership Dues	BMCU Visa/BNAR/Others (Estimated)	08/31/20	\$ 852.00
Assessor's Claims TOTAL				\$ 6,417.00
Community Agency Funding				
1025	GA Workfare Development/Client Services	BMCU VISA/Menard's/Lowe's/Walmart/Dollar General/Others	08/31/20	\$ 174.60
1025	GA Workfare Development/Client Services	BMCU Visa/D Skillrud/Others	08/31/20	\$ 430.00
1025	GA Workfare Development/Client Services	Stevenson Center/Others	08/31/20	\$ 6,757.50
Community Agency Funding TOTAL				\$ 7,362.10
Services & Expenses				
1040	Building Maintenance	Hermes Sales & Service (Estimated)	08/31/20	\$ 311.00
1040	Building Maintenance	American Pest Control	08/31/20	\$ 37.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply/Quill/Sam's Club/Amazon/Other	08/31/20	\$ 5.04
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	08/31/20	\$ 262.50
Services & Expenses TOTAL				\$ 615.54
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services	08/31/20	\$ 187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	08/31/20	\$ 282.74
8131	Utilities	Ameren/Direct Energy Business (Estimated)	08/31/20	\$ 596.93
8131	Utilities	NICOR Gas/Direct Energy Business (Estimated)	08/31/20	\$ 38.50
8141	Telephones	Frontier/Verizon North/City of Bloomington/Others (Estimated)	08/31/20	\$ 200.00
8151	Car Expense	T Maruna/others (Estimated)	08/31/20	\$ 215.55
8161	Education/Conference/Meetings	BMCU VISA/McLeanCoChamberCommerce (estimated)	08/31/20	\$ 10.00
8181	Equipment Repair/Rental	BMCU VISA/Xerox/CDS/Others	08/31/20	\$ 275.00
8191	Office Supplies	BMCU VISA/B&B Awards/Copy Shop/Kinkos/Others (Estimated)	08/31/20	\$ 233.55
8191	Office Supplies	BMCU Visa/Quill/Sam's Club/Office Depot/Others (Estimated)	08/31/20	\$ 678.52
8221	Computer/Contract Services	EFT-Valutec (Estimated)	08/31/20	\$ 78.00
Supervisor's Claims TOTAL				\$ 2,796.29
TOTAL Request for Payment				\$ 33,224.27

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: JULY 2020

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 786,290	\$ 2,375,017	\$ 529,391	\$ 3,690,697
Revenues	Interest	\$ -	\$ 526	\$ 114	\$ 640
	Income from Trusts	\$ 1,518			\$ 1,518
	Other Income	\$ 600	\$ 1,396	\$ -	\$ 1,996
	Personal Property Replacement Tax	\$ 6,237	\$ 20,252	\$ 2,462	\$ 28,952
	Opening/Closing Fees	\$ 6,300			\$ 6,300
	Sales	\$ 8,595			\$ 8,595
	Inspection Fee	\$ 450			\$ 450
	Tax Levy	\$ 42,216	\$ 137,053	\$ 16,658	\$ 195,927
	Trust Activity	\$ 25,756			\$ 25,756
	Total Revenues	\$ 91,672	\$ 159,228	\$ 19,234	\$ 270,135
Expenditures	Administrative Expenses	\$ 3,132			\$ 3,132
	Assessor's Office		\$ 3,735		\$ 3,735
	Capital Improvements	\$ 5,115			\$ 5,115
	Casework/General Assistance			\$ 24,999	\$ 24,999
	Cemetery Operations	\$ 3,823			\$ 3,823
	Community Agency Funding		\$ 85		\$ 85
	Compensation & Benefits	\$ 28,076	\$ 84,326		\$ 112,402
	Services & Expenses		\$ 4,492		\$ 4,492
	Supervisor's Office		\$ 1,247		\$ 1,247
	Total Expenditures	\$ 40,145	\$ 93,885	\$ 24,999	\$ 159,029
Fund Balances at Month End		\$ 837,816	\$ 2,440,361	\$ 523,626	\$ 3,801,803

Revenue Distribution Report Fiscal Year To Date ~ FY2020

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy for Tax Year 2019	\$ 506,600	\$ 1,645,000	\$ 200,000	\$ 2,351,600
	Percentage	21.5428%	69.9524%	8.5048%	100.0000%
Personal Property Replacement Tax					
	04/07/2019 03-2020	\$ 9,390	\$ 30,489	\$ 3,707	\$ 43,586
	05/12/2020 04-2020	\$ 6,003	\$ 19,493	\$ 2,370	\$ 27,866
	07/08/2020 05-2020	\$ 6,237	\$ 20,252	\$ 2,462	\$ 28,952
	TOTAL	\$ 21,630	\$ 70,234	\$ 8,539	\$ 100,403
Tax Levy for Tax Year 2019					
	05/29/2020 01-2020	\$ 31,548	\$ 102,420	\$ 12,448	\$ 146,416
	06/10/2020 02-2020	\$ 93,399	\$ 303,219	\$ 36,854	\$ 433,472
	06/25/2020 03-2020	\$ 86,952	\$ 282,286	\$ 34,310	\$ 403,548
	07/08/2020 04-2020	\$ 42,216	\$ 137,053	\$ 16,658	\$ 195,927
	TOTAL	\$ 254,115	\$ 824,978	\$ 100,269	\$ 1,179,363

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2020

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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Phillips & Associates, CPAs, P.C.

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Normal, IL 61761
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Pontiac, IL 61764
Phone: 815-842-2138
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INDEPENDENT AUDITORS' REPORT

Board of Trustees Town of the City of Bloomington, Illinois

We have audited the accompanying cash basis financial statements of the government activities, the aggregate discrete component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion on Modified Cash Basis of Accounting

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

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter 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, 2020, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

Other Information and Statistical Section

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

Phillips & Associates, CPAs, P.C.

Normal, Illinois
August 13, 2020

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT-WIDE STATEMENT OF NET POSITION MODIFIED CASH BASIS

March 31, 2020

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 1,639,358	\$ 18,701
Investments	806,215	435,042
Capital Assets (net of Accumulated Depreciation)	527,217	1,008,210
Total Assets	<u>\$ 2,972,790</u>	<u>\$ 1,461,953</u>
Liabilities		
Current Portion of Debt Certificates Payable	\$ -	\$ 58,867
General Obligation Debt Certificates	-	30,034
Total Liabilities	<u>-</u>	<u>88,901</u>
Net Position		
Invested in Capital Assets (net of Related Debt)	527,217	919,309
Restricted for General Assistance	513,346	-
Restricted for Cemetery Operations	-	453,743
Unrestricted	1,932,227	-
Total Net Position	<u>\$ 2,972,790</u>	<u>\$ 1,373,052</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, 2020

Functions/Programs	Program Revenues			Net (Expense) / Revenue and Changes in Net Position		
	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Total	Discrete Component Unit
Governmental Activities:						
General Government	\$ 1,315,048	\$ -	\$ -	\$ (1,296,707)	\$ (1,296,707)	\$ -
Public Assistance	533,689	-	-	(533,689)	(533,689)	-
Total Governmental Activities	1,848,737	-	-	(1,830,396)	(1,830,396)	-
Component Unit:						
General Government	82,319	-	-	-	-	(82,319)
Cemetery Operations	611,588	-	-	-	-	(421,088)
Total Component Unit	\$ 693,907	\$ -	\$ -	-	-	(503,407)
General Revenues:						
Taxes				1,842,394	1,842,394	505,861
Intergovernmental						
Replacement Taxes				176,833	176,833	48,553
Refunds and Recoveries				43,750	43,750	-
Interest				19,337	19,337	1,905
Miscellaneous				19,933	19,933	35,379
Transfers - Internal activity				-	-	-
Total General Revenues and Transfers				2,102,247	2,102,247	591,698
Changes in Net Position				271,851	271,851	88,291
Net Position - Beginning				2,700,939	2,700,939	1,284,761
Net Position - Ending				\$ 2,972,790	\$ 2,972,790	\$ 1,373,052

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, 2020

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	\$ 1,126,012	\$ 513,346	\$ 1,639,358
Investments	806,215	-	806,215
Due from other funds	-	-	-
Total Assets	\$ 1,932,227	\$ 513,346	\$ 2,445,573
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Due to governmental entities	-	-	-
Total Liabilities	-	-	-
Fund Balances			
Restricted for General Assistance	-	513,346	513,346
Unassigned	1,932,227	-	1,932,227
Total Fund Balances	1,932,227	513,346	2,445,573
Total Liabilities and Fund Balances	\$ 1,932,227	\$ 513,346	\$ 2,445,573

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, 2020

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 1,642,699	\$ 199,696	\$ 1,842,394
Intergovernmental Revenue			
Personal Property Replacement Tax	157,666	19,167	176,833
Local Revenue	-	43,750	43,750
Miscellaneous	36,211	32	36,243
Interest	17,745	1,592	19,337
TOTAL REVENUES	1,854,320	264,237	2,118,557
Expenditures:			
General Government	957,280	-	957,280
Public Assistance	474,501	389,859	864,360
Debt Service Principal and Interest			
Principal	-	-	-
Interest	-	-	-
TOTAL EXPENDITURES	1,431,781	389,859	1,821,640
Excess (deficiency) of Revenues Over Expenditures	422,539	(125,622)	296,917
Fund Balance - Beginning of Year	1,509,688	638,968	2,148,656
Fund Balance - End of Year	<u>\$ 1,932,227</u>	<u>\$ 513,346</u>	<u>\$ 2,445,573</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, 2020

Total Fund Balance - Total Governmental Funds	\$ 2,445,573
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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.

527,217

Net Position of Governmental Activities	<u>\$ 2,972,790</u>
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Net change in fund balances - total governmental funds	\$ 296,917
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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)

Change in Net Position of Governmental Activities	<u>\$ 271,851</u>
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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, 2020

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	\$ 18,701	\$ 18,701
Investments	435,042	\$ 435,042
Capital Assets (net of Accumulated Depreciation)	<u>1,008,210</u>	<u>1,008,210</u>
Total Assets	<u><u>\$ 1,461,953</u></u>	<u><u>\$ 1,461,953</u></u>
Liabilities		
Current Portion of Debt Certificates Payable	\$ 58,867	58,867
General Obligation Debt Certificates	<u>30,034</u>	<u>30,034</u>
Total Liabilities	<u>88,901</u>	<u>88,901</u>
Net Position		
Invested in capital assets - Net of related debt	919,309	919,309
Unrestricted	<u>453,743</u>	<u>453,743</u>
Total Net Position	<u><u>\$ 1,373,052</u></u>	<u><u>\$ 1,373,052</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, 2020

Component Unit: Functions/Programs	Program Revenues				Net (Expense) / Revenue and Changes in Net Position	
	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions		Governmental Activities	Total
General Government	\$ 82,319	\$ -	\$ -		\$ (82,319)	\$ (82,319)
Public Assistance	611,588	190,500	-		(421,088)	(421,088)
Total Governmental Activities	\$ 693,907	\$ 190,500	\$ -		\$ (503,407)	(503,407)
	Taxes				505,861	505,861
	Intergovernmental				48,553	48,553
	Interest				1,905	1,905
	Miscellaneous				35,379	35,379
	Transfers - Internal activity				-	-
	Total General Revenues and Transfers				591,698	591,698
	Changes in Net Position				88,291	88,291
	Net Position - Beginning				1,284,761	1,284,761
	Net Position - Ending				\$ 1,373,052	\$ 1,373,052

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, 2020

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	\$ 304,306	\$ 304,306
Investments	149,437	\$ 149,437
Total Assets	\$ 453,743	\$ 453,743
Liabilities		
Total Liabilities	-	-
Fund Balances		
Restricted	\$ 453,743	453,743
Unassigned	-	-
Total Fund Balance	453,743	453,743
Total Liabilities and Fund Balance	\$ 453,743	\$ 453,743

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, 2020

	Governmental Funds	Totals
Revenues:		
Taxes	\$ 505,861	\$ 505,861
Intergovernmental Revenue	48,553	48,553
Local Revenue	190,500	190,500
Miscellaneous	16,880	16,880
Interest	1,905	1,905
TOTAL REVENUES	763,699	763,699
Expenditures:		
General Government	82,319	82,319
Cemetery Operations	449,703	449,703
Capital Outlay	182,239	182,239
Debt Service - Principal	55,882	55,882
Debt Service - Interest	4,910	4,910
TOTAL EXPENDITURES	775,053	775,053
Excess (Deficiency) of Revenues Over Expenditures	(11,354)	(11,354)
Fund Balance - Beginning of Year	465,097	465,097
Fund Balance - End of Year	<u>\$ 453,743</u>	<u>\$ 453,743</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, 2020

Change in net position per Statement of Activities Modified Cash Basis	\$ 88,291
Current year capital additions recorded as capital outlay in the governmental funds	(131,363)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	87,600
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Repayment of Long-Term Obligations	<u>(55,882)</u>
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	<u>\$ (11,354)</u>
Net Position per Statement of Net Position Modified Cash Basis	\$ 1,373,052
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling \$1,357,867	(964,448)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(131,363)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	87,600
Beginning of year debt included only on the Statement of Net Position	144,782
Repayment of long-term debt	<u>(55,882)</u>
Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis	<u>\$ 453,741</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, 2020

	<u>Private- Purpose Trusts</u>
Assets	
Cash and cash equivalents	\$ 36,452
Investments	<u>183,249</u>
Total Assets	<u><u>\$ 219,701</u></u>
Liabilities	<u>\$ -</u>
Net Position Held in Trust	
Restricted	<u>219,701</u>
Total Net Position	<u><u>\$ 219,701</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 - FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
MODIFIED CASH BASIS

Year Ended March 31, 2020

	Private- Purpose Trusts
Additions	
Investment Income	\$ 4,700
Gain (loss) on investments	<u>(17,576)</u>
Total Revenue	<u>(12,876)</u>
Deductions	
Cemetery Operations	<u>9,691</u>
Total Expenditures	<u>9,691</u>
Change in Net Position	(22,567)
Net Position - Beginning of Year	<u>242,268</u>
Net Position - End of Year	<u><u>\$ 219,701</u></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, 2020

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 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.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements - continued

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

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

Fund Accounting

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

Governmental Funds

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

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

Special Revenue Funds – are used to account for the proceeds to specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes. The General Assistance fund accounts for tax levies restricted for assistance to individuals and families in need.

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

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.

B. Significant Accounting Policies

Basis of Accounting

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Significant Accounting Policies - continued

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.

Fair Value Measurements of Financial Instruments

The Cemetery follows accounting standards on fair value measurements which define fair value and establish a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices that are observable, either directly or indirectly with fair value being determined through the use of models or other valuation methodologies. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Investments

Investments are stated at their fair value, (quoted market price or the best available estimate). Purchases and sales are recorded on a trade-date basis. Interest and dividends are recorded when deposited into the investment trust accounts. Realized and unrealized gains and losses are included in the determination of the change in net assets.

Property and Equipment

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

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

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

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property and Other Taxes

The Township's property tax is levied each year on all taxable real property located within the Township boundaries on or before the last Tuesday in December. The Board of Trustees passed the 2018 levy on November 28, 2018 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2019. Property taxes attached as an enforceable lien on property as of January 1, 2018 and are payable in two installments in the following year in June and September. Taxes from the 2018 Levy which will be collected during the fiscal year ended March 31, 2020.

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.

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting - continued

C. Committed Fund Balance

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

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

D. Assigned Fund Balance

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

E. Unassigned Fund Balance

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

F. Expenditures of Fund Balance

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

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 25, 2019, 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING - continued

(c) The budget is legally enacted through passage of an ordinance no later than during the first three months of the fiscal year.

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

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

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

NOTE 3 – CASH AND CASH INVESTMENTS

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.

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, 2020:

Illinois Funds	<u>\$ 806,215</u>
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Cemetery private trust funds are allowed by statute to be invested in every kind of investment, including specifically bonds, debentures and other corporate obligations, preferred or common stocks and real estate mortgages.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 3 – CASH AND CASH INVESTMENTS

The Cemetery holds the following investments which are recorded using fair market values at March 31, 2020:

General Funds	
Super Money Market	\$ 285,605
Super Money Market	<u>149,737</u>
	<u>\$ 435,042</u>
Fiduciary Funds	
Private Lot Trust Fund - Super Money Market	<u>\$ 36,452</u>
Investments in Private Irrevocable Trust	
Money Market Funds	\$ 143
Mutual and Exchange Traded Funds	
Fixed Income	
Vanguard Total Bond Market Index	17,245
iShares Core US Aggregate Bond	36,919
iShares iBoxx Investment Grade Corporate Bond	19,144
Equities	
SPDR Dow Jones Industrial Average	23,019
SPDR S&P 500	44,075
SPDR S&P Midcap 400	26,025
iShares Russell 2000	9,729
iShares MSCI EAFE	<u>6,950</u>
	<u>\$ 183,249</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.

All investments held in the private trusts are Level 1 (quoted prices in active markets) in the fair value hierarchy.

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2020, was as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Governmental Activities:				
Capital assets being depreciated				
Building	\$ 916,903	\$ -	\$ -	\$ 916,903
Equipment	<u>26,579</u>	<u>-</u>	<u>-</u>	<u>26,579</u>
Total Capital assets being depreciated	<u>943,482</u>	<u>-</u>	<u>-</u>	<u>943,482</u>
Less accumulated depreciation for:				
Building	(366,762)	-	(22,923)	(389,685)
Equipment	<u>(24,437)</u>	<u>-</u>	<u>(2,143)</u>	<u>(26,580)</u>
Total accumulated depreciation	<u>(391,199)</u>	<u>-</u>	<u>(25,066)</u>	<u>(416,265)</u>
Governmental activities capital assets, net	<u>\$ 552,283</u>	<u>\$ -</u>	<u>\$ (25,066)</u>	<u>\$ 527,217</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 4 – CHANGES IN FIXED ASSETS - continued

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, 2020, was as follows:

Component Unit Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Land	\$ 93,245	\$ -	\$ -	\$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	635,104	51,153	(33,066)	653,191
Land Improvements	25,984	-	-	25,984
Infrastructure	271,453	37,711	-	309,164
Veteran's Area	25,600	42,500	-	68,100
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	<u>2,229,069</u>	<u>131,364</u>	<u>(33,066)</u>	<u>2,327,367</u>
Less accumulated depreciation for:				
Buildings & Improvements	(263,336)	-	(8,278)	(271,614)
Equipment	(512,884)	33,066	(30,753)	(510,571)
Land Improvements	(8,661)	-	(1,732)	(10,393)
Infrastructure	(236,797)	-	(16,873)	(253,670)
Veteran's Area	(4,416)	-	(6,068)	(10,484)
Mausoleum	(331,773)	-	(23,896)	(355,669)
Total accumulated depreciation	<u>(1,357,867)</u>	<u>33,066</u>	<u>(87,600)</u>	<u>(1,412,401)</u>
Total capital assets being depreciated, net	<u>871,202</u>	<u>164,430</u>	<u>(120,666)</u>	<u>914,966</u>
Business-type activities capital assets, net	<u>\$ 964,447</u>	<u>\$ 164,430</u>	<u>\$ (120,666)</u>	<u>\$ 1,008,211</u>

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

Component Unit Activities – General Fund:	
Buildings & Improvements	\$ 8,278
Equipment	30,753
Land Improvements	1,732
Infrastructure	16,873
Veteran's Area	6,068
Mausoleum	23,896
Total depreciation expense – Component Unit Activities:	<u>\$ 87,600</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 5 – LONG-TERM DEBT

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%. 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, 2020 was \$88,901.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2020, are as follows:

Year Ending March 31	<u>General Obligation Debt Certificate</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	58,868	1,924	60,792
2022	30,034	272	30,306
Total	<u>\$ 88,901</u>	<u>\$ 2,196</u>	<u>\$ 89,120</u>

Changes in Outstanding Debt – Transactions for the year ended March 31, 2020 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	\$ 144,783	\$ -	\$ 55,882	\$ 88,901	\$ 58,868
Total Activities	<u>\$ 144,783</u>	<u>\$ -</u>	<u>\$ 55,882</u>	<u>\$ 88,901</u>	<u>\$ 58,868</u>

Legal Debt Margin - The legal debt margin of the Township, as of March 31, 2020 is computed as follows:

Assessed Valuation (Property Tax Year 2019)	<u>\$ 1,880,796,385</u>
Debt Limit – 2.875% of assessed value	\$ 54,072,896
Less: Debt subject to General Obligation Bond	<u>(88,901)</u>
Legal Debt Margin	<u>\$ 53,983,995</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

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 affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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.

Employees Covered by Benefit Terms

At December 31, 2019, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	27
Inactive, non-retired members	15
Active members	<u>19</u>
Total	<u>61</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 6 – RETIREMENT PLANS - CONTINUED

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.

The Township's pension contributions included in these financial statements as expense for the current fiscal year on a modified cash basis is \$110,615. This includes \$27,043 contributed by the discrete component unit Evergreen Cemetery. Pension expense determined for calendar year 2019 reported on an accrual basis was \$74,547.

Net Pension Liability

The Township's net pension liability, \$400,091, was measured as of December 31, 2019. 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 2019 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): 24-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 19 years for most employers (two employers were financed over 28 years and four others were financed over 29 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 3.25%
- Price Inflation: 2.50%
- Salary Increases: 3.35% to 14.25% 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 2017 valuation pursuant to an experience study of the period 2014 - 2016.
- Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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-2017 (base year 2015). 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

NOTE 6 – RETIREMENT PLANS - CONTINUED

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 2.75%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2019 was as follows:

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a)-(b)
Service Cost	\$ 119,378	\$ -	\$ 119,378
Interest on the Total Pension Liability	515,695	-	515,695
Differences between expected and actual experience of the Total Pension Liability	57,192	-	57,192
Change of assumptions	-	-	108,093
Benefit payments, including refunds of employee contributions	(441,450)	(441,450)	-
Contributions-Employer	-	110,580	(110,580)
Contributions-Employee	-	50,315	(50,315)
Net investment income	-	1,199,565	(1,199,565)
Other (Net Transfer)	-	68,014	(68,014)
Net Change in total pension liability	250,815	987,024	(736,209)
Balances at December 31, 2018	7,274,070	6,137,770	1,136,300
Balance at December 31, 2019	<u>\$ 7,524,885</u>	<u>\$ 7,124,794</u>	<u>\$ 400,091</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	\$ 1,217,350	\$ 400,091	\$ (288,934)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

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, 2020 between the Town fund and the Cemetery Fund component unit.
- B. There were no deficit fund balances of individual funds at March 31, 2020.

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 \$32,801 on March 31, 2020.

NOTE 9 - 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 \$8,708 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$1,539 and the total amount of unpaid general assistance disbursing orders was \$1,665 at March 31, 2020.

NOTE 10 – 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.

The Township also charges the Cemetery for financial administrative services which totaled \$12,200 during the fiscal year.

NOTE 12 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through August 13, 2020, which represents the date the financial statements were available to be issued.

Township service delivery operations have been impacted by precautions placed in service to protect the health of its staff and the public it serves. The Town has ceased in-person applications for assistance, but continues to provide assistance through its website, email, and fax, and it allows drop-off in person at the entryway to the Township offices. Information regarding service delivery changes are publicized via its website, Facebook page, and message board in the office entryway.

Township personnel are working in the office and at home, where possible, to allow proper social distancing.

The Township plans to continue services in this manner until guidelines implemented by the Governor's Executive Order provide otherwise.

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, 2020

	2020			
	Budgeted Amounts			Actual Over
	Original	Final	Actual	(Under) Budget
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,645,000	\$ 1,645,000	\$ 1,642,699	\$ (2,301)
Intergovernmental Revenue:				
Personal Property Replacement Tax	75,000	75,000	157,666	82,666
John Scott Administration	-	-	5,000	5,000
Work Fare Administration	-	-	1,141	1,141
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	9,000	9,000	17,745	8,745
Retiree Insurance Reimbursements	-	-	16,073	16,073
Cemetery Benefits Reimbursements	-	-	0	0
Litigation Income	25	25	-	(25)
Other Income	33,880	33,880	1,797	(32,083)
Total Revenues	1,762,905	1,762,905	1,854,320	(91,415)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	-	(21,544)
Auto Expense	3,000	3,000	751	(2,249)
Telephone	3,000	3,000	2,896	(104)
Utilities	5,800	5,800	4,824	(976)
Postage	300	300	-	(300)
Office Supplies	2,000	2,000	3,286	1,286
Publications and Printing	500	500	227	(273)
Publications	-	-	-	-
Equipment	6,000	6,000	2,546	(3,454)
Equipment Repair/Rental	1,500	1,500	-	(1,500)
Education/Conference/Meetings	9,000	9,000	7,751	(1,249)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	34,000	34,000	11,101	(22,899)
Recorder	-	-	-	-
Janitorial	2,000	2,000	1,800	(200)
Computer Services	20,000	20,000	23,993	3,993
Mapping/GIS Services	30,000	30,000	-	(30,000)
Membership Dues/Assessor's Staff	2,500	2,500	1,475	(1,025)
Total Assessor's Office Expenditures	150,144	150,144	60,651	(89,493)
Total Expenditures (current page)	\$ 150,144	\$ 150,144	\$ 60,651	\$ (89,493)

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, 2020

	2020			Actual Over
	Budgeted Amounts			(Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	\$ 150,144	\$ 150,144	\$ 60,651	\$ (89,493)
Community Agency Funding				
Community Medical	31,000	31,000	18,500	(12,500)
Transportation	-	-	-	-
GA Client Service Funding	19,400	19,400	19,799	399
Youth Services	37,500	37,500	35,000	(2,500)
Senior Services	68,500	68,500	68,500	-
	156,400	156,400	141,799	(14,601)
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	2,320	(480)
General Assistance Staff	396,000	396,000	332,702	(63,298)
Deputy Assessors	404,000	404,000	334,415	(69,585)
IMRF/Employer	99,000	99,000	83,572	(15,428)
FICA (SS/MC)/Employer	76,140	76,140	61,045	(15,095)
Group Medical Insurance/Employer	177,000	177,000	134,543	(42,457)
Unemployment Insurance/Employer	1,400	1,400	896	(504)
Total Compensation and Benefit Expenditures	1,348,840	1,348,840	1,141,892	(206,948)
Services and Expenses				
Membership Dues	1,835	1,835	1,765	(70)
Auditing Expenses	7,500	7,500	6,950	(550)
Legal Expenses	10,000	10,000	11,174	1,174
Court Costs	-	-	-	-
Surety Bonds	-	-	-	-
Insurance	13,000	13,000	13,242	242
Publishing	1,500	1,500	262	(1,238)
Other Expenses	3,500	3,500	2,759	(741)
Debt Service-Princ. Int.	100	100	-	(100)
Building Maintenance	6,000	6,000	10,032	4,032
Janitorial Services and Supplies	6,000	6,000	4,269	(1,731)
Building Security	-	-	-	-
Building Reparis	200,000	200,000	-	(200,000)
Special Projects	50,000	50,000	871	(49,129)
Total Services and Expenses	299,435	299,435	51,325	(248,110)
Total Expenditures (current page)	\$ 1,954,819	\$ 1,954,819	\$ 1,395,668	\$ (559,151)

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, 2020

	2020			
	Budgeted Amounts			Actual Over
	Original	Final	Actual	(Under) Budget
Total Expenditures (previous page)	\$ 1,954,819	\$ 1,954,819	\$ 1,395,668	\$ (559,151)
Supervisor's Office Expenditures:				
Postage	1,500	1,500	1,427	(73)
Rent/Debt Service	40,000	40,000	-	(40,000)
Janitorial	2,500	2,500	2,250	(250)
Utilities	9,500	9,500	7,229	(2,271)
Telephones	4,000	4,000	3,635	(365)
Car Expense	2,000	2,000	1,884	(116)
Education/Conference/Meetings	2,000	2,000	2,481	481
Equipment	5,000	5,000	323	(4,677)
Equipment Repair/Rental	8,000	8,000	2,934	(5,066)
Office Supplies	4,000	4,000	2,489	(1,511)
Printing Expenses	500	500	39	(461)
Publications	250	250	108	(143)
Computer Services/Contracts	16,900	16,900	11,179	(5,721)
Membership Dues	450	450	135	(315)
Total Supervisor's Office Expenditures	96,600	96,600	36,113	(60,487)
Total Expenditures	2,051,419	2,051,419	1,431,781	(619,638)
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(288,514)	(288,514)	422,539	\$ 711,053
Fund Balance - Beginning of Year			1,509,688	
Fund Balance - End of Year			\$ 1,932,227	

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, 2020

	2020			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes:				
Property Tax	\$ 200,000	\$ 200,000	\$ 199,696	\$ (304)
Intergovernmental Revenue:				
Personal Property Replacement Tax	17,000	17,000	19,167	2,167
Other Local Revenues				
Refunds and Recoveries	40,000	40,000	43,750	3,750
Interest	2,000	2,000	1,592	(408)
Other	150	150	32	(118)
Total Revenues	<u>259,150</u>	<u>259,150</u>	<u>264,237</u>	<u>5,087</u>
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	90,000	90,000	91,905	1,905
Rent	200,000	200,000	177,841	(22,159)
Utilities	30,000	30,000	24,883	(5,117)
Medical	20,000	20,000	-	(20,000)
Emergency Assistance	70,000	70,000	57,392	(12,608)
Hospital	10,000	10,000	-	(10,000)
Burial	3,000	3,000	-	(3,000)
Transportation	30,000	30,000	29,061	(939)
Allowances	10,000	10,000	8,777	(1,223)
Total Expenditures	<u>463,000</u>	<u>463,000</u>	<u>389,859</u>	<u>(73,141)</u>
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(203,850)	(203,850)	(125,622)	78,228
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	<u>\$ (203,850)</u>	<u>\$ (203,850)</u>	(125,622)	<u>\$ 78,228</u>
Fund Balance - Beginning of Year			<u>638,968</u>	
Fund Balance - End of Year			<u>\$ 513,346</u>	

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, 2020

	2020			Actual Over
	Budgeted Amounts		Actual	(Under)
	Original	Final		Budget
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 506,600	\$ 506,600	\$ 505,861	\$ (739)
Intergovernmental Revenue:				
Replacement Tax	30,000	41,000	48,553	7,553
Other Local Sources:				
Opening/Closing	60,000	70,000	81,150	11,150
Marker Commission	8,000	13,000	12,295	(705)
Sale of Spaces	95,900	103,750	95,030	(8,720)
Interest from savings/Checking	3,500	2,000	1,905	(95)
Income from Trusts	500	5,000	7,769	2,769
Other Income	5,000	3,000	9,111	6,111
Inspection Fees	3,000	2,000	2,025	25
Total Revenues	712,500	746,350	763,699	17,349
EXPENDITURES:				
Administrative Expenditures:				
Wages	329,000	329,000	280,098	(48,902)
Payroll Taxes & IMRF	58,298	58,298	46,790	(11,508)
IDES - Unemployment	20,000	20,000	8,566	(11,434)
Employee Insurance	70,000	70,000	52,325	(17,675)
Payroll Fees	1,000	1,000	711	(289)
Casualty Insurance	20,317	20,717	20,711	(6)
Contractual Services	10,000	9,600	6,301	(3,299)
Office Supplies	4,000	4,000	2,353	(1,647)
Utilities	18,500	18,500	16,526	(1,974)
Advertising	2,000	1,000	144	(856)
Dues and Seminars	600	600	350	(250)
Legal Expense	3,000	2,000	285	(1,715)
Audit Expense	7,100	7,100	6,950	(150)
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	10,000	10,000	9,720	(280)
Office Equipment	3,000	3,000	1,674	(1,326)
Equipment Building	1,000	50	-	(50)
Other Admin Expense	4,500	6,500	5,105	(1,395)
Total Administrative Expenditures	577,515	576,565	470,809	(105,756)
Total Expenditures (current page)	\$ 577,515	\$ 576,565	\$ 470,809	\$ (105,756)

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, 2020

	2020			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 577,515	\$ 576,565	\$ 470,809	\$ (105,756)
Cemetery Operations:				
Fuel, Oil and Equipment	11,000	9,000	7,860	(1,140)
Tree Removal and Monument Repairs	30,000	41,300	36,300	(5,000)
Equipment Repairs	4,000	4,500	4,266	(234)
Cemetery Supplies & Maintenance	5,000	5,000	3,483	(1,517)
Equipment Rental and Leasing	1,000	1,000	132	(868)
IGA Leaves and Branches	7,000	3,000	1,600	(1,400)
Abandon Lot Reclamation	5,000	50	-	(50)
Office Repairs and Maintenance	-	-	-	-
Other Expenses	10,500	10,500	7,572	(2,928)
Total Cemetery Operation Expenditures	73,500	74,350	61,213	(13,137)
Capital Outlays:				
Operating Equipment	71,800	61,800	46,769	(15,031)
Office Building	3,000	24,500	24,356	(144)
Flags & Poles	5,000	5,000	4,393	(607)
Grounds Maintenance & Repairs	16,000	13,000	10,044	(2,956)
Road, Fence, Lots, Drains, Flags & Flag Poles	40,000	40,000	38,379	(1,621)
Office Equipment	-	-	-	-
Mausoleum (including debt service)	62,000	62,500	62,292	(208)
Grave Markers	9,000	15,000	13,948	(1,052)
Scattering Grounds	4,000	50	-	(50)
Dirt Shelter	11,000	50	-	(50)
Veteran's Memorial	43,000	43,000	42,850	(150)
Real Estate for Parking Lot	5,000	5,000	-	(5,000)
Total Capital Outlay Expenditures	269,800	269,900	243,031	(26,869)
Total Expenditures	920,815	920,815	775,053	(145,762)
Excess (deficiency) of Revenue over Expenditures	(208,315)	(174,465)	(11,354)	163,111
Other Financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing	-	-	-	-
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ (208,315)	\$ (174,465)	(11,354)	\$ 163,111
Fund Balance - Beginning of Year			465,097	
Fund Balance - End of Year			\$ 453,743	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2020

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 25, 2019, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

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

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

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

(c) The budget is legally enacted through passage of an ordinance no later than during the first three months of the fiscal year.

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Assessed Valuation	\$ 1,871,606,642	\$ 1,857,445,338	\$ 1,850,628,917	\$ 1,810,956,798	\$ 1,795,475,453	\$ 1,761,520,835	\$ 1,524,823,330	\$ 1,557,479,968	\$ 1,331,224,372	\$ 1,305,122,677	\$ 1,265,590,988
Tax Rates:											
General Corporate	0.0881	0.0832	0.0808	0.0881	0.0777	0.0614	0.0763	0.0752	0.0508	0.0954	0.0981
Cemetery	0.0271	0.0273	0.0274	0.0280	0.0282	0.0288	0.0332	0.0325	0.0380	0.0369	0.0373
General Assistance	0.0107	0.0162	0.0135	0.0083	0.0195	0.0323	0.0320	0.0356	0.0443	0.0498	0.0514
Total Tax Rates	0.1259	0.1266	0.1217	0.1244	0.1254	0.1225	0.1415	0.1433	0.1731	0.1822	0.1868
Tax Extensions:											
General Corporate	\$ 1,645,005	\$ 1,545,023	\$ 1,494,938	\$ 1,595,091	\$ 1,395,084	\$ 1,081,500	\$ 1,162,677	\$ 1,171,536	\$ 1,206,752	\$ 1,245,609	\$ 1,242,051
Cemetery	506,572	506,525	506,517	506,325	506,683	506,600	506,698	506,025	505,998	481,982	472,445
General Assistance	199,977	299,977	250,020	149,947	349,938	568,450	487,486	553,996	589,466	649,951	650,008
Total Tax Extensions	\$ 2,351,554	\$ 2,351,525	\$ 2,251,475	\$ 2,251,563	\$ 2,251,706	\$ 2,156,550	\$ 2,156,861	\$ 2,231,557	\$ 2,304,216	\$ 2,377,542	\$ 2,364,504
Collections *	\$ -	\$ 2,350,579	\$ 2,249,760	\$ 2,246,606	\$ 2,248,624	\$ 2,154,112	\$ 2,154,689	\$ 2,230,570	\$ 2,307,000	\$ 2,377,122	\$ 2,350,269

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

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

August 13, 2020

To the Board of Trustees
Town of the City of Bloomington, Illinois

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of the City of Bloomington, Illinois for the year ended March 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of the City of Bloomington, Illinois are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the Town of the City of Bloomington, Illinois' financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements implemented during the current fiscal year.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. As part of our engagement, we assisted management with adjustments made regarding accounting for investments in the cemetery trust fund records, and to convert the Township's government funds to a government-wide basis for financial statement purposes, which were material, but planned as part of this engagement.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 13, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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.

We also issued a communication on the system of internal control stating we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We discussed potential changes to the basis of accounting followed by the Township that may be required by the State of Illinois Comptroller in order to comply with audit submission requirement. The Comptroller is considering requiring that all audited financial statements submitted be prepared in accordance with generally accepted accounting principles.

This information is intended solely for the use of the Township Board of Trustees and management of Town of the City of Bloomington, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Phillips & Associates, CPAs, P.C.

Phillips & Associates, CPAs, P.C.
Normal, Illinois

Phillips & Associates, CPAs, P.C.

1

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To the Township Supervisor
and the Board of Trustees
Town of the City of Bloomington, Illinois

In planning and performing our audit of the financial statements of the governmental activities, discrete component unit, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois as of and for the year ended March 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of the City of Bloomington, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of the City of Bloomington, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of the City of Bloomington, Illinois' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Trustees, others within the Town of the City of Bloomington, Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.

Phillips & Associates, CPAs, P.C.

Normal, Illinois
August 13, 2020



FOR: Honorable Township Trustees

SUBJECT: Discussion of an Ordinance for Compensation for Township Officials 2021 – 2025

BACKGROUND: On May 1, 2021, a new term of office will begin. Under the Local Government Compensation Act, 50 ILCS 145/2, compensation of elected township officers must be fixed 180 days before the beginning of the term of office. Salaries are set by the Township Board for the following positions: Supervisor, Assessor and Trustees. Elected officials are not by definition “employees”. Discussion, deliberation and the final vote on salaries must be conducted during an open meeting. All salaries are paid out of the General Town Fund. The compensation is set for the position and must address both salaries and benefits. The Supervisor and Assessor positions are considered to be full time commitments. In the past, the Supervisor and Assessor’s compensation has included health, vision and dental benefits, (the same benefits of the regular Township staff personnel), access to the Township’s Section 125 Cafeteria Plan, inclusion as members of the IMRF retirement plan, State of Illinois compensation for the Assessor, and reimbursement for travel expenses.

In October 2016, the Board’s decision froze the Supervisor and Assessor salaries for the duration of the term that commenced in 2017 and 2018 respectively. During the four year period, (i.e. calendar years 2016 – 2019), the Consumer Price Index, (CPI), increased by 7.8%. (CPI for 2016: 2.1%, for 2017: 2.1%, for 2018: 1.9% and for 2019: 1.7%).

A draft Ordinance has been included with this memorandum. Exhibit A is the salary table. Please note that the Supervisor and Assessor salary tables have been left blank. Township staff has researched other local government units’ recent salary increases. The Normal Town Council recently passed a 7.5% salary increase over three (3) years for its police officers. The County Board recently passed a salary ordinance for some of its elected officials. The Circuit Clerk position will see a 3% salary increase and the Coroner will see a 7.5% salary increase during the upcoming term of office. The Circuit Clerk position’s salary will be frozen for the first two years of the upcoming term. The County Administrator recently was awarded a 2.75% salary increase.

Township staff is requesting Township Board input regarding salary increases for the Supervisor and Assessor position. The percentage of increase could vary from year to year. In the past, Township staff has researched other Central Illinois townships. There are two (2) which are coterminous: Peoria City and Bloomington City. These organizations are similar in type, size and complexity. Two (2) other factors with strong positive correlation were population and total Equalized Assessed Value. The City of Bloomington Township has a relatively high EAV for its population size. The 2020 Census is underway and in recent years the EAV growth has remained flat.

Trustees have historically been paid per meeting. The Board will also need to make a decision regarding its compensation.

Compensation should be based upon the position. By state law, there can be no change to compensation and benefits assigned to elected township officials after the Ordinance is adopted for the term of office.

The following is a listing of responsibilities for each elected position:

SUPERVISOR: Township CEO – team leader. Treasurer of all township funds, (Town, General Assistance/GA and Cemetery). Participates in all legislative discussions. Administrator of the GA program includes staff employment and payment of claims. Draft/prepares budget & appropriation and tax levy ordinances. Files all financial reports. Retains Township attorney. Drafts/prepares policies and procedures. Oversees annual audit. Responsible for building and grounds maintenance & repair.

ASSESSOR: Only position with statutory pre-election requirements. Incumbent elected assessors must complete Continuing Education Unit (CEU) requirements before running for re-election. Must obtain the Certified Illinois Assessing Officer designation from the Illinois Property Assessment Institute. Appraiser of all taxable property within the township. Three (3) fundamental vital duties: 1.) discover, list & value all new construction within the township; 2.) ensure existing property is valued at appropriate statutory level of market value, (i.e. 33 1/3%); and 3.) assure similar property valued in uniform manner. Report assessment data to County. Respond to complaints regarding assessments. Prepares/submit budget for Board approval which funds day to day operations.

TRUSTEE: Township Board is the legislative branch. Certify tax levy. Adopt annual budget & appropriation ordinance. Approve expenses and audit bills. Obligated to approve legally incurred bills, (i.e. appropriated expenditure).

ADMINISTRATOR RESPONSE: Timeline: draft Ordinance with salary information at the September 29th Board Meeting and adopt Ordinance at the October 26th Board Meeting.

It is imperative to receive your feedback regarding this Ordinance by Friday, September 18, 2020.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

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

ORDINANCE NO. 2020 - _____

ORDINANCE FOR COMPENSATION FOR TOWNSHIP OFFICIALS 2021 – 2025

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

WHEREAS, the Town of the City of Bloomington, pursuant to 50 ILCS 145/1 et seq., adopts the following as the salary schedule for the next term of office of the Supervisor and Assessor, to be elected in the year 2021; and

WHEREAS, the City of Bloomington Township Supervisor's term of office commences on May 1, 2021 and ends on April 30, 2025; and

WHEREAS, the City of Bloomington Township Assessor's term of office commences on January 1, 2022 and ends on December 31, 2025;

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

1. Supervisor: The salary for the City of Bloomington Township Supervisor shall be the salary shown on Exhibit "A" attached hereto;
2. Assessor: The salary for the City of Bloomington Township Assessor shall be the salary shown on Exhibit "A" attached hereto;
3. Township Trustee: The salary for the City of Bloomington Township Trustee shall remain unchanged as shown on Exhibit "A";
4. The Supervisor and Assessor shall receive health, vision and dental benefits and payment of health insurance, vision insurance and dental insurance premiums for themselves and their dependents in addition to the salary scheduled attached hereto as Exhibit "A" in accordance with the health insurance, vision insurance and dental insurance benefits which are included with the benefits of the regular Township and City of Bloomington staff personnel;
5. The City of Bloomington Township shall pay all required monies charged in accordance with Illinois statutes for the inclusion of the Supervisor and Assessor as member of the IMRF retirement plan;
6. It is acknowledged by the Trustees that the City of Bloomington Township Assessor may be entitled to additional compensation from the State of Illinois for performance of his or

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

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

THEREFORE, the City of Bloomington Township has adopted this Ordinance this 26th day of October, 2016.

APPROVED:

Tari Renner
Chairman, Board of Trustees

ATTEST:

Leslie Yocum, Town Clerk

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

SUPERVISOR

(as of 04/30/2021 = \$94,000)

Year	Annual	Monthly	Semi-monthly**
May 1, 2021 – April 30, 2022			
May 1, 2022 – April 30, 2023			
May 1, 2023 – April 30, 2024			
May 1, 2024 – April 30, 2025			

** to be paid semimonthly

ASSESSOR*

(as of 12/31/2021 = \$96,000)

Year	Annual	Monthly	Semi-monthly**
January 1, 2022 – December 31, 2022			
January 1, 2023 – December 31, 2023			
January 1, 2024 – December 31, 2024			
January 1, 2025 – December 31, 2025			

*State stipend not included

** to be paid semimonthly

TOWNSHIP TRUSTEES*

(as of 04/20/2021 + \$20 per meeting attended)

May 1, 2021 – April 30, 2025 – per meeting attended

* to be paid quarterly

CITY of BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees
FROM: Deborah L. Skillrud, TWP Supervisor
DATE: August 24, 2020
RE: Township Supervisor's Report

Work Program: The Wellness Lifestyle Series is holding classes and will continue to do so at Second Presbyterian Church in Bloomington until the Community Room at the Bloomington Public Library reopens for public programs. Classes were held on July 24 & 31, and August 7, 2020 with eleven (11) participants in attendance each week.

The Wellness Lifestyle Series continues to be structured into a curriculum that can be implemented on an annual basis. The partnership with the Bloomington-Normal YMCA has progressed and a process has been established for Fitbit Challenge participants to receive a two month membership to the YMCA. As of August 7th, Fitbit Challenge participants have been informed they can receive this two month membership. The membership can be used in tandem with the Fitbit to track improvements toward a healthier and more active lifestyle. The Township is working to develop incentives to extend the initial membership.

Beginning on September 4th, the Friday Wellness Class will move back to the Public Library's Community Room from 11:00 a.m. - 12:00 noon. The class will only be open to COBT clients. Maximum class size is fifteen. Masks are required to be worn the entire time clients are in the Library.

The Skills to Succeed course is holding classes and will continue to do so at Second Presbyterian Church, Bloomington until the Township building reopens to the public. Classes were held on July 27 and August 3, 2020 with seven (7) participants in attendance each week. The Township Conference Room is unable to accommodate the Skills to Succeed class due to class size. The Library has been asked to consider opening the Community Room for the Skills to Succeed class on Mondays at 10:00 a.m. The Township is awaiting a decision. This class will not be in session on the following dates August 24th & 31st and September 7th.

POTS Recycling Program: Township continues to collect horticulture pots from five locations. The Township collection bin was flipped and damaged due to the high wind storm on August 17th.

General Assistance (GA): Total July cases for GA listed on attached System Activity Report.

One hundred fifty-seven, (157), individuals submitted applications, with ninety-one, (91), being potentially eligible for GA and fifty-six, (56), being potentially eligible for Emergency Assistance. Ten, (10), were referred to local agencies and/or area churches.

COVID - 19 Update: Township staff continues to monitor COVID – 19. The Township has continued to fulfill its statutory duties to provide GA and EA to those in need under the Illinois Public Aid Code. The Township must comply with these guidelines.

The Township lobby remains closed. However, the Township continues to receive applications and supportive documentation through its website, email, fax and in person at our entryway.

Cemetery: On Saturday, August 29th, military rights will be presented for loved ones who served our country. Families who would like their deceased veteran's casket flag folded and presented at the ceremony should provide a flag, as well as a copy of the veteran's obituary prior to the service. A family member must contact the funeral home who handled the original funeral arrangements if a flag had not been presented.

RSVP were due by August 20, 2020 to reserve a place at the ceremony.

The public is welcome to attend and honor those who have served.

General Town: The Township Audit and Annual Financial Report are included in the Board Packet.

Township has been approved to submit projects to FEMA, (Federal Emergency Management Agency), for reimbursement of expenses related to COVID - 19 Emergency Protective Measures. Reimbursement timeframe is designated from January 20, 2020 through April 23, 2021.

Emergencies: None.

Property Condition Assessment: Township staff continues to work on Quality Based Selection, (QBS), and the Request for Proposal, (RFP), for Property Condition Assessment. This project will move forward as soon as COVID – 19 allows.

Salary Setting for Elected Township Officials: Timeline: additional information at the August 24th Board Meeting; draft Ordinance at the September 29th Board Meeting and adopt Ordinance at the October 26th Board Meeting.

System Activity Report

[7/1/2020 - 7/31/2020] Report Date: 8/19/2020

General Assistance

Grants (New Clients) :	9	\$2,249.64
Grants (Previous Clients) :	63	\$19,342.78
In-Process :	25	
Denials :	40	
Sanctions :	23	
Terminations :	25	
	185	\$21,592.42

General Assistance - Medical

Referrals :	7	
Disbursements :	0	
	7	\$0.00

General Assistance - Work Program Assignments

Job Training :	18	
Workfare :	15	
	33	

General Assistance - Work Program Expenses

WF Gasoline :	2	\$64.00
	2	\$64.00

Emergency Assistance

Grants :	4	\$2,581.00
In-Process :	1	
Denials :	3	
	8	\$2,581.00

Additional Activity

A Call (phone/fax/email) :	526	
A Face-to-Face :	249	
General - Intake :	74	
General - Orientation :	70	
General - Other :	4	
R - BHA :	1	
R - MCCA / LIHEAP :	7	
R - Other :	2	
R - PATH :	4	
WF - Appointment :	18	
WF - Sanction :	11	
WF - Work Sponsor Site :	208	
WF Training/Education :	29	
	1,203	
Grand Totals:	1,438	\$24,237.42



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

From: Steve Scudder
Date: August 20, 2020
Subject: Assessor Report

In July the Pantagraph published an article concerning the effects of home sales during the COVID pandemic. The article information from the Bloomington Normal Association of Realtors for trends in sales for the first five months of 2020 compared to 2019.

I pulled information from the City of Bloomington data of residential single family properties to see what trends we are having in relation to the sales in the first five months in previous years. Using the number of transactions and the median sale price and the minimum sale price over the four years. We use sales prices over a three years prior to the assessment date to adjust the assessments for the current assessment year.

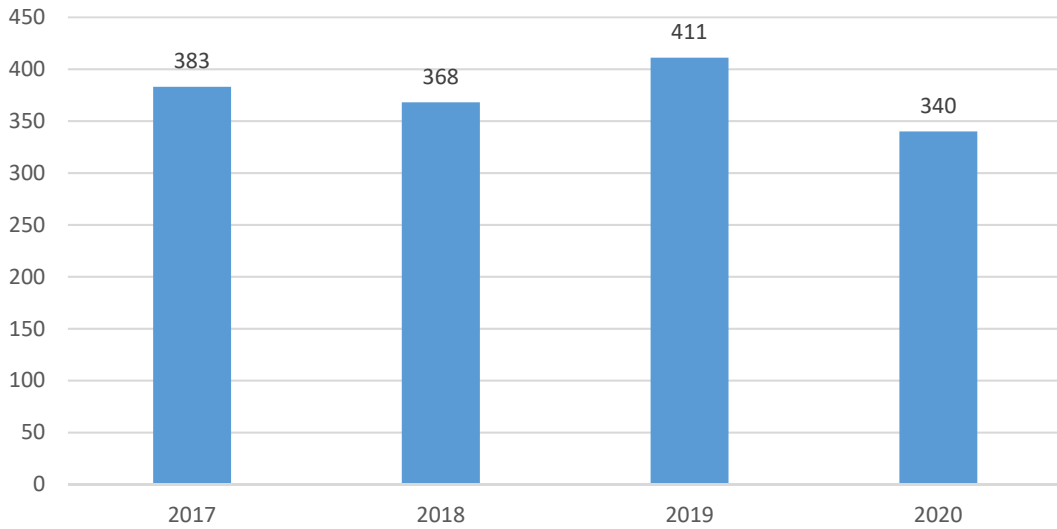
In the graphs we do not see any significant trend information. The number of sales are down slightly. The median sale price is trending upward. The minimum sale price and maximum sale price are influencing that upward trend. The Graphs of Average SPPSF (sale price per square foot) and Median SPPSF (sale price per square foot) also display the upward trend in 2020 for the first 5 months of sales.

Our assessment date is January 1 for all the values in the City. Individual properties may see declines in value. Overall the real estate market in Bloomington continues to be stable.

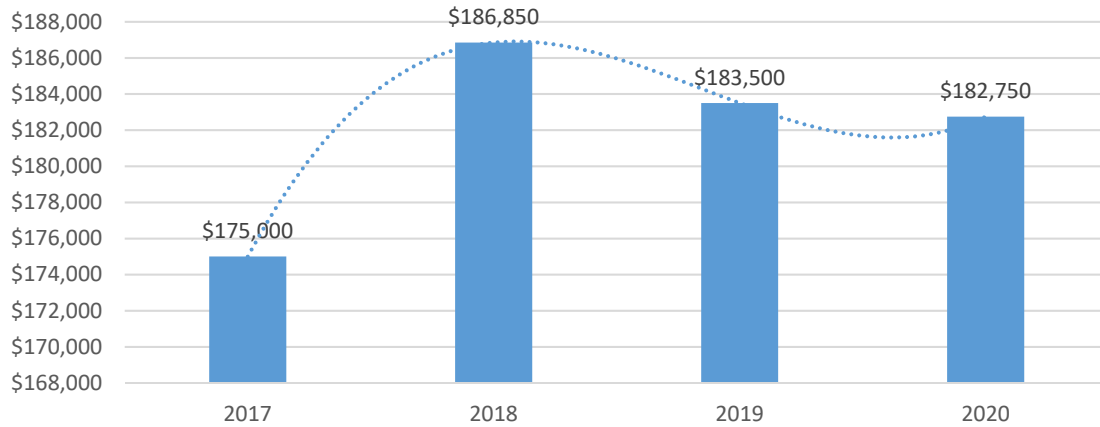
Any questions or comments?

I am available by email or telephone for any comments or questions also.

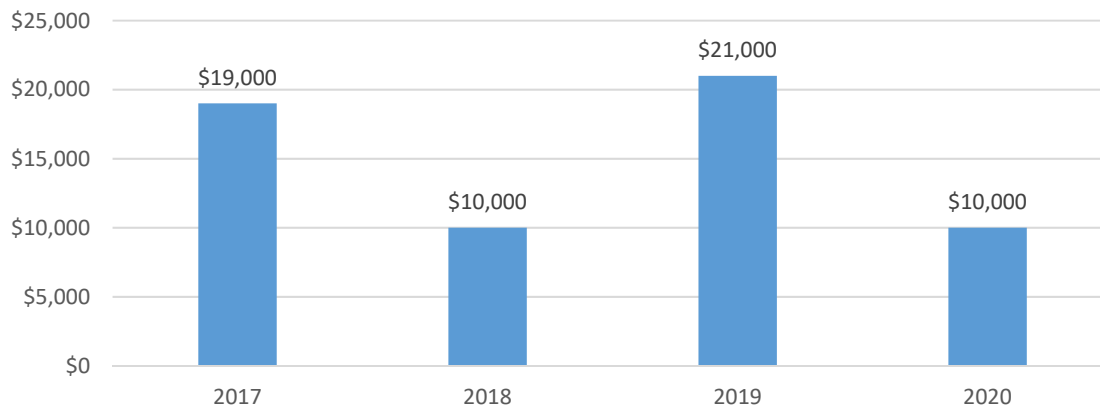
Number of Sales

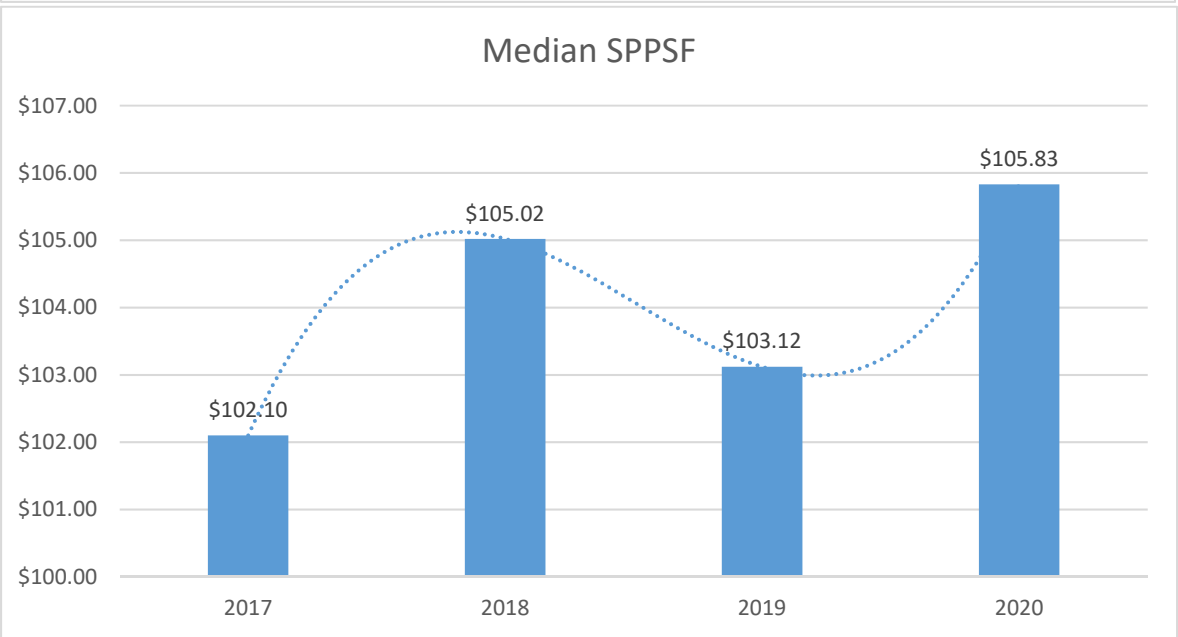
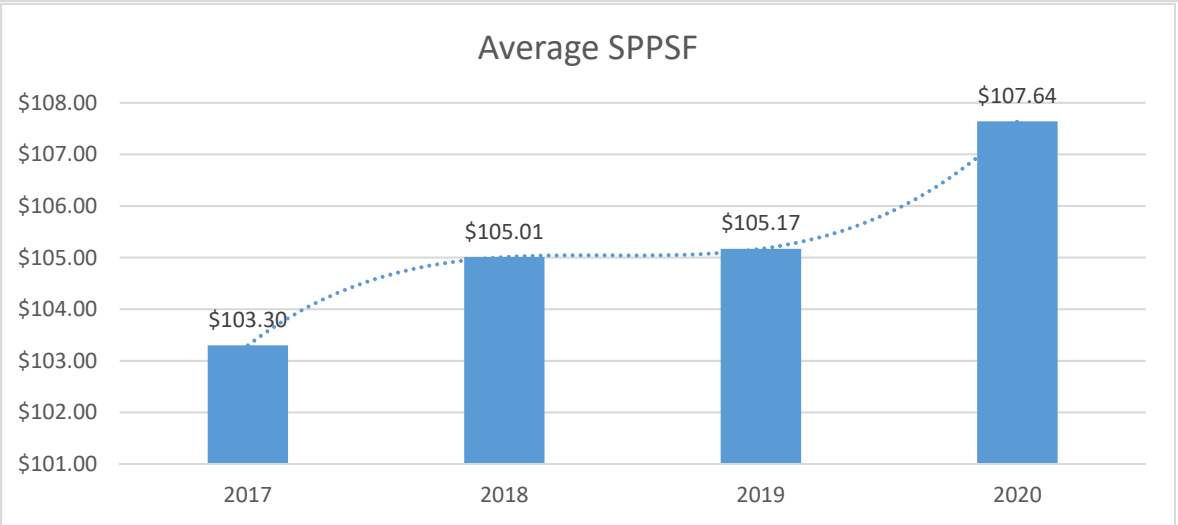
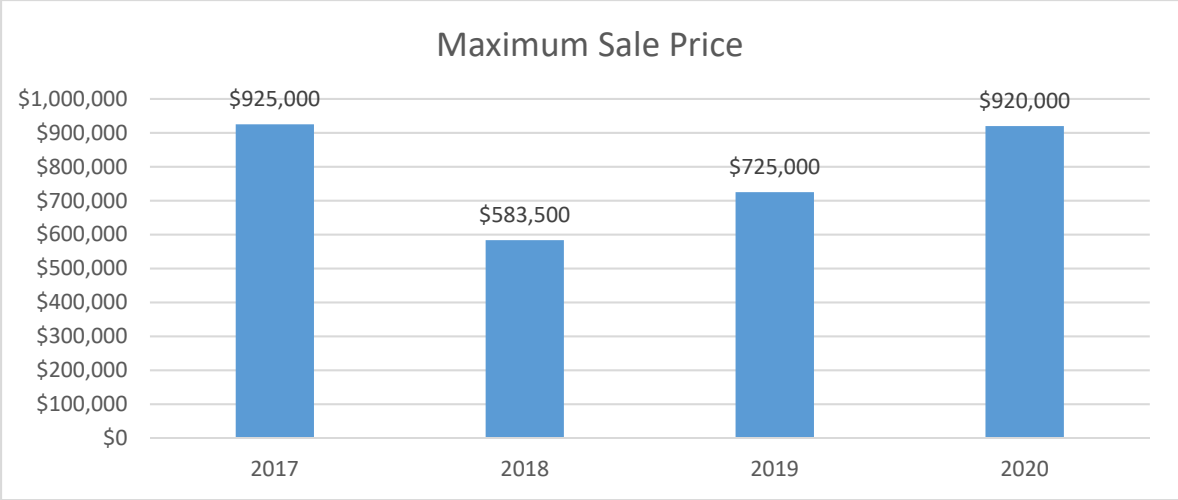


Median Sale Price



Minimum Sale Price





COVID not affecting local housing sales

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BLOOMINGTON – The coronavirus pandemic and stay-at-home order have not affected home sales in Bloomington and Normal, according to statistics released by the Bloomington Normal Association of Realtors.

Through May, 949 homes had been sold in 2020, an increase of 3.9 percent over 2019. Resold homes made up 934 of the sales and 15 newly-constructed units accounted for the remainder.

In 2019, there had been 14 newly-constructed homes sold through May and 913 sales of

previously-owned houses.

The average sales price for a previously-owned home was listed at \$167,994, a drop of 2.5 percent over a year ago. The average price for a new home was \$281,440, an increase of 2.4 percent over last year.

“Bloomington-Normal has had a 6 percent increase in average sale price from 2019,” said Bloomington-Normal Association of Realtors officials in a statement. “The reason this number total is showing a decrease is due to the sales of rural homes being up by 25 percent, which typically have a lower price point of sale bringing

the average sale price down.”

There were 242 sales that closed in May, including six new homes.

Pending sales are also showing signs that activity is trending upward.

The association said pending sales were up 12.3 percent from this point a year ago. In May, there were 353 pending sales, including five new homes.

“The fact that inventory was low and buyers were waiting for listings to come to the market drove the pending and closed numbers higher,” said BNAR President and Realtor with the

Coldwell Banker Real Estate Group in Bloomington.

“With more people working, schooling, and just being at home, it’s not a shock that people are now considering moving more than ever as they have seen that their needs have evolved given the current circumstances.”

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■ **MORE ONLINE:** Visit pantagraph.com to see more data about property sales in the Bloomington-Normal area.