CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, August 24, 2015
PLACE: Bloomington City Hall
TIME: 6:45 pm

AGENDA

I. Call to Order: Tari Renner, Trustee

II. Pledge of Allegiance to the Flag

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

IV. "Consent Agenda"

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

A. Approval of Minutes of the July 27, 2015 Board Meeting, as submitted by Cherry Lawson, Town Clerk. (Recommend that the Minutes of the July 27, 2015 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 2015 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 as presented.)

V. Presentation of Audit Report for Fiscal Year April 1, 2014 – March 31, 2015. Richard W. Phillips, CPA. (Recommend Acceptance of the FY 2014 – 2015 Audit).

VI. Reports by Elected Officials

A. Comments: Deb Skillrud, Township Supervisor.

B. Comments: Steve Scudder, Township Assessor.

VII. Public Comments

VII. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, JULY 27, 2015

The Board of Trustees for the Town of the City of Bloomington Township met in the Council Chambers of the City Hall Building at 6:32 p.m. on July 27, 2015.

The meeting was called to order by Trustee Renner and the following were present:

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

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

Approval of the Minutes of June 22, 2015 as presented.

Motion by Trustee Schmidt, seconded by Trustee Black that the Minutes of June 22, 2015 meeting be dispensed with and approved as presented.

Motion carried, (viva voce).

Action and Approval of the audits for the General Town Fund, the General Assistance Fund, and Evergreen Memorial Cemetery for the month of June 2015 as presented.

Motion by Trustee Schmidt, seconded by Trustee Black that the General Town Fund, General Assistance Fund, and Evergreen Memorial Cemetery Audits for the month of June 2015 be approved as presented.

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

Nays: None.

Motion carried.

Approval of the General Town Fund anticipated expenditures as presented.

Motion by Trustee Schmidt, seconded by Trustee Black that the General Town Fund anticipated expenditures be approved as presented.

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

Nays: None.

Motion carried.

Deborah Skillrud, Township Supervisor, addressed the Board. She had prepared a written report. She noted that the Audit presentation had been postponed to allow staff time to review and finalize the findings. The Audit presentation was now rescheduled for the Board's August 24, 2015 meeting. The presentation regarding Evergreen Memorial Cemetery was also scheduled for this meeting.

Steve Scudder, Township Assessor, addressed the Board. He had prepared a written report. The Assessor's Office was reviewing evaluations of City property. One of the first reviews was market/real estate appraisals for the City from 2010 - 2014. The real estate market changes throughout the year and assessments are based on a three (3) year average of sales that includes the number of sales per year; median sales price; median square foot of the sales by price; breakdown of the median sales price per square foot in the price segment; and the median sale price by size.

Trustee Fruin noted Mitsubishi's decision to close its facility, and inquired about the number of employees owning a home in the Bloomington/Normal community.

Mr. Scudder stated the Township did not maintain the information. He was personally familiar with several individuals who were affected by the plant's closure.

Trustee Renner believed roughly 1,200 persons were employed at Mitsubishi, with approximately 600 of those residing in McLean County. He added that roughly 500 individuals lived within the Bloomington/Normal community. It was likely that 325 employees lived in Bloomington. The remaining may have dual residency — a reasonable estimate of 300 employees owned a home in the community. At present, no one has been able to determine if they would continue to live in the Bloomington/Normal community. He discussed retraining opportunities for Mitsubishi's employees with Normal's Mayor Chris Koos with Heartland Community College establishing training programs and/or waiving fees for these employees. Discussions were also held to determine whether another automotive company might come into the area and utilize the plant for its operations.

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

Motion by Trustee Hauman, seconded by Trustee Schmidt to adjourn. Time: 6:44 p.m.

Motion carried (viva voce).

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Cherry L. Lawson, Township Clerk

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--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, 2015**, 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, 2015**.

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

Notary Public

This **24th day of August, 2015**.

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 $105,316.31 at US BANK, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$1,027,214.63** in the ILLINOIS FUNDS Account in SPRINGFIELD, SANGAMON COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Kevin Lower	WARD 6: Karen A Schmidt
WARD 2: David M Sage	WARD 7: Scott Black
WARD 3: Mboka Mwilambwe	WARD 8: Diana Hauman
WARD 4: Amelia S Buragas	WARD 9: James A Fruin
WARD 5: Joni Painter	Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Supervisor.

Town Clerk

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City of Bloomington Township--General Town Administration Fund

Month of: JULY 2015

Public Funds at Commencement				
Cash: US Bank Checking Balance			$ 36,476	
Investments: The Illinois Funds			$ 1,161,558	
Public Funds at Commencement				$ 1,198,034
Public Funds Received This Month				
Interest: US Bank			$ 6	
Interest: The Illinois Funds			$ 38	
Other Income - JMSHRC			$ 8,246	
Other Income - Retiree Insurance			$ 1,567	
Other Income - IGA Workfare			$ 900	
Other Income - Cemetery Benefits			$ 10,166	
Township Litigation Income			$ 3,020	
Personal Property Replacement Tax			$ 20,619	
Public Funds Received This Month				$ 44,561
Public Funds Available				$ 1,242,595
Public Funds Expended This Month				$ 109,669
Payroll Liabilities 07/31/2015				$ 395
TOTAL Public Funds at Month End				**$ 1,132,531**
Public Funds at Month End				
Cash: US Bank Checking Balance			$ 105,316	
Investments: The Illinois Funds			$ 1,027,215	
TOTAL Public Funds at Month End				**$ 1,132,531**

Checking Account Activity				
Checkbook Balance at Commencement			$ 36,476	
Deposits				
	Interest: US Bank Monthly	$ 6		
	Other Income - JMSHRC	$ 8,246		
	Other Income - Retiree Insurance	$ 1,567		
	Other Income - IGA Workfare	$ 900		
	Other Income - Cemetery Benefits	$ 10,166		
	Township Litigation Income	$ 3,020		
	Transfer from Reserve	$ 155,000		
	Total Deposits for Month		$ 178,904	
Total Funds Available				$ 215,380
Checks Written				
	Assessor's Office Expenses	$ 2,406		
	Compensation & Benefits	$ 102,413		
	Services & Expenses	$ 1,593		
	Supervisor's Office Expenses	$ 3,257		
	Total Checks Written		$ 109,669	
Payroll Liabilities 07/31/2015			$ 395	
Total Checks Written				$ 110,064
Checkbook Balance at Month End				**$ 105,316**

Bank Reconciliation at Month End			
Balance per Bank Statement		$ 134,740	
Plus Outstanding Deposits		$ 21,431	
Less Outstanding Checks		$ (50,855)	
Checkbook Balance per Reconciliation			**$ 105,316**

City of Bloomington Township--General Town Administration Fund

Statement of Receipts and Disbursements

			Jul-15
Revenue			
7000	Interest	$ 44	
7400	Other Income	$ 23,899	
7600	Personal Property Replacement Tax	$ 20,619	
	Total Revenue		$ 44,561
	Total Income		**$ 44,561**
Expense			
Assessor's Office			
9151	Auto Expense	$ 57	
9161	Telephone	$ 439	
9171	Utilities	$ 520	
9191	Postage	$ 13	
9201	Office Supplies	$ 6	
9251	Education/Meetings/Conferences	$ 900	
9291	Janitorial	$ 140	
9301	Computer Services	$ 332	
	Total Assessor's Office		$ 2,406
Compensation (Salaries) & Benefits			
7011	Supervisor	$ 6,333	
7021	Assessor	$ 7,667	
7031	Town Clerk	$ 200	
7061	Deputy Assessors	$ 24,920	
7091	FICA (SS/MC)/Employer	$ 5,124	
7101	Group Medical/Employer	$ 16,554	
	Total Compensation (Salaries) & Benefits		$ 102,413
Services & Expenses			
1030	Legal Expense	$ 250	
1038	Other Expenditures	$ 81	
1040	Building Maintenance	$ 1,017	
1042	Janitorial Services & Supplies	$ 245	
	Total Services & Expenses		$ 1,593
Supervisor's Office			
8121	Janitorial	$ 175	
8131	Utilities	$ 780	
8141	Telephones	$ 630	
8151	Car Expense	$ 18	
8181	Equipment Repair/Rental	$ 552	
8191	Office Supplies	$ 730	
8211	Publications	$ 82	
8221	Computer/Contract Services	$ 291	
	Total Supervisor's Office		$ 3,257
	Total Expense		**$ 109,669**
Net Income			**$ (65,107)**

City of Bloomington Township--General Town Administration Fund

Year to Date Budget Comparison

Income		Jul-15		Budget		$ Over Budget	% of Budget
Revenue							
7000 Interest	$	107	$	100	$	7	107.0%
7400 Other Income	$	82,194	$	244,295	$	(162,101)	33.6%
7450 Township Litigation Income	$	3,020	$	50	$	2,970	6040.0%
7600 Personal Property Replacement Tax	$	76,178	$	100,000	$	(23,822)	76.2%
7800 Tax Levy	$	719,278	$	1,395,000	$	(675,722)	51.6%
Total Revenue	$	880,778	$	1,739,445	$	(858,667)	50.6%
Total Income	$	880,778	$	1,739,445	$	(858,667)	50.6%
Expense							
Assessor's Office							
9141 Rent/Debt Service	$	1,000	$	21,544	$	(20,544)	4.6%
9151 Auto Expense	$	184	$	3,000	$	(2,816)	6.1%
9161 Telephone	$	924	$	2,500	$	(1,576)	37.0%
9171 Utilities	$	1,515	$	5,800	$	(4,285)	26.1%
9191 Postage	$	13	$	500	$	(487)	2.5%
9201 Office Supplies	$	53	$	1,200	$	(1,147)	4.4%
9211 Publications & Printing	$	-	$	1,150	$	(1,150)	0.0%
9231 Equipment	$	-	$	3,000	$	(3,000)	0.0%
9241 Equipment Repair/Rental	$	-	$	1,000	$	(1,000)	0.0%
9251 Education/Meetings/Conferences	$	3,003	$	15,000	$	(11,997)	20.0%
9261 Replatting & Remapping	$	-	$	9,000	$	(9,000)	0.0%
9271 Appraisal Services	$	-	$	40,000	$	(40,000)	0.0%
9291 Janitorial	$	560	$	2,000	$	(1,440)	28.0%
9301 Computer Services	$	2,687	$	10,000	$	(7,313)	26.9%
9311 Mapping/GIS Services	$	-	$	29,000	$	(29,000)	0.0%
9312 Membership Dues/Assessor's Staff	$	-	$	1,500	$	(1,500)	0.0%
Total Assessor's Office	$	9,939	$	146,194	$	(136,255)	6.8%
Community Agency Funding							
1023 Community Medical	$	-	$	60,000	$	(60,000)	0.0%
1024 Transportation	$	-	$	10,000	$	(10,000)	0.0%
1025 GA Client Service Funding	$	-	$	30,000	$	(30,000)	0.0%
1026 Youth Services	$	-	$	42,500	$	(42,500)	0.0%
1027 Senior Services	$	-	$	37,500	$	(37,500)	0.0%
Total Community Agency Funding	$	-	$	180,000	$	(180,000)	0.0%
Compensation & Benefits							
7011 Supervisor	$	25,167	$	75,850	$	(50,683)	33.2%
7021 Assessor	$	30,667	$	93,500	$	(62,833)	32.8%
7031 Town Clerk	$	900	$	5,250	$	(4,350)	17.1%
7041 Town Trustees	$	540	$	2,800	$	(2,260)	19.3%
7051 General Assistance Staff	$	118,788	$	400,000	$	(281,212)	29.7%
7061 Deputy Assessors	$	94,047	$	376,000	$	(281,953)	25.0%
7081 IMRF/Employer	$	44,308	$	130,000	$	(85,692)	34.1%
7091 FICA (SS/MC)/Employer	$	19,324	$	67,000	$	(47,676)	28.8%
7101 Group Medical/Employer	$	66,432	$	210,000	$	(143,568)	31.6%
7111 State Unemployment/Employer	$	135	$	1,500	$	(1,365)	9.0%
Total Compensation & Benefits	$	400,307	$	1,361,900	$	(961,593)	29.4%

City of Bloomington Township--General Town Administration Fund

Year to Date Budget Comparison (cont.)

Services & Expenses	Jul-15	Budget	$ Over Budget	% of Budget
1028 Membership Dues	$ 1,362	$ 1,500	$ (138)	90.8%
1029 Auditing Expense	$ -	$ 6,800	$ (6,800)	0.0%
1030 Legal Expense	$ 250	$ 10,000	$ (9,750)	2.5%
1031 Court Costs	$ -	$ 500	$ (500)	0.0%
1033 Surety Bonds	$ -	$ 500	$ (500)	0.0%
1034 Insurance	$ 11,968	$ 13,500	$ (1,532)	88.7%
1035 Publishing	$ 84	$ 1,000	$ (916)	8.4%
1038 Other Expenditures	$ 251	$ 3,000	$ (2,749)	8.4%
1039 Debt Service - Principal & Interest	$ 1,127	$ 7,000	$ (5,873)	16.1%
1040 Building Maintenance	$ 2,716	$ 33,038	$ (30,322)	8.2%
1042 Janitorial Services & Supplies	$ 980	$ 15,000	$ (14,020)	6.5%
1043 Building Security	$ -	$ 10,000	$ (10,000)	0.0%
1044 Building Repairs	$ -	$ 20,000	$ (20,000)	0.0%
1045 Special Projects	$ -	$ 30,000	$ (30,000)	0.0%
Total Services & Expenses	$ 18,738	$ 151,838	$ (133,100)	12.3%
Supervisor's Office				
8091 Postage	$ -	$ 2,500	$ (2,500)	0.0%
8101 Rent/Debt Service	$ 2,000	$ 40,000	$ (38,000)	5.0%
8121 Janitorial	$ 700	$ 3,500	$ (2,800)	20.0%
8131 Utilities	$ 2,272	$ 9,000	$ (6,728)	25.2%
8141 Telephones	$ 1,343	$ 4,500	$ (3,157)	29.8%
8151 Car Expense	$ 47	$ 5,000	$ (4,953)	0.9%
8161 Education/Conference/Meetings	$ 134	$ 7,500	$ (7,366)	1.8%
8171 Equipment	$ -	$ 7,500	$ (7,500)	0.0%
8181 Equipment Repair/Rental	$ 2,233	$ 9,000	$ (6,767)	24.8%
8191 Office Supplies	$ 730	$ 5,000	$ (4,270)	14.6%
8201 Printing	$ -	$ 1,000	$ (1,000)	0.0%
8211 Publications	$ 82	$ 500	$ (418)	16.4%
8221 Computer/Contract Services	$ 1,587	$ 16,900	$ (15,313)	9.4%
8241 Membership Dues	$ 30	$ 775	$ (745)	3.9%
Total Supervisor's Office	$ 11,157	$ 112,675	$ (101,518)	9.9%
Total Expense	$ 440,142	$ 1,952,607	$ (1,512,465)	22.5%
Net Income	$ 440,636	$ (213,162)	$ 653,798	

City of Bloomington Township--General Town Administration Fund

Checks Issued

Date	Num	Name	Amount
0500 · US Bank			
07/01/2015	6927	Frontier	-507.37
07/01/2015	13308282	EFT-Federal Tax Deposit	-459.00
07/02/2015	Transfer	Illinois Funds, The	155,000.00
07/06/2015	EFT	EFT-Valutec Card Solutions	-116.40
07/07/2015	6928	NICOR Gas	-50.89
07/07/2015	6929	Xerox Corporation	-39.60
07/07/2015	6930	City of Bloomington Finance Dept	-56.52
07/09/2015	Transfer	EFT-Cemetery share of PPRT	7,487.74
07/09/2015	6931	City of Bloomington Twp Cemetery	-7,487.74
07/14/2015	6932	Blmgtn-Nrml Assoc of Realtors, Inc	-180.00
07/14/2015	6933	Wilcox Electric & Service Inc	-979.90
07/14/2015	6934	PAETEC Business Services dba Windstream	-50.58
07/14/2015	6935	Verizon Wireless	-91.68
07/14/2015	6936	MarcFirst	-560.00
07/15/2015	20150715	EFT-Payroll	-22,629.85
07/15/2015	34196810	EFT-Federal Tax Deposit	-8,363.72
07/15/2015	212869	EFT-IL Tax Deposit	-1,235.20
07/15/2015	EFT	TASC (Total Administrative Services Corp)	-1,069.39
07/20/2015	012530	Normal Township	900.00
07/21/2015	6937	Huck's Martin & Bayley Inc (FleetOne LLC)	-17.95
07/21/2015	6938	Xerox Financial Services	-202.92
07/21/2015	6939	City of Bloomington Water Dept	-271.47
07/27/2015	075649	TOIRMA	134.38
07/28/2015	6940	TOI; Township Officials of IL	-175.00
07/28/2015	6941	Heyl, Royster, Voelker & Allen PC	-250.00
07/28/2015	6942	TOI; Township Officials of IL	-105.50
07/28/2015	6943	Sterrenberg, Maureen C	-12.65
07/28/2015	6944	VISA (SRS)	-357.05
07/28/2015	6944	VISA (SRS)	0.85
07/28/2015	6945	Frontier	-510.45
07/28/2015	6946	Creative Technical Services, Inc (C-Tech)	-60.00
07/28/2015	6947	Toyota Financial Services	-309.49
07/28/2015	6948VOID	City of Bloomington Twp Cemetery	0.00
07/28/2015	6949	City of Bloomington Twp Cemetery	-134.38
07/28/2015	6950	Quill Corporation	-729.59
07/28/2015	6951	Ameren Illinois	-977.00
07/28/2015	6952	Raney Termite Control, Inc	-37.00
07/29/2015	6955	TAAD	-550.00
07/29/2015	40367	City of Bloomington Twp Cemetery	10,165.53
07/30/2015	5774	Old Town MTAD (Downs)	3,020.00
07/30/2015	2440	John M Scott Health Resources Center	8,245.76
07/31/2015	20150731	EFT-Payroll	-22,516.91
07/31/2015	95914303	EFT-Federal Tax Deposit	-8,284.62
07/31/2015	212874	EFT-IL Tax Deposit	-1,249.25
07/31/2015	6953	City of Bloomington Health Insurance	-19,502.30
07/31/2015	6954	NCPERS Group Life Ins	-128.00
07/31/2015	EFTPS	TASC (Total Administrative Services Corp)	-1,069.39
07/31/2015	75087	EFT-IMRF	-16,358.09
07/31/2015	09991823303	IMRF - Illinois Municipal Retirement Fund	1,567.32
07/31/2015	Credit	Interest	5.67
			68,840.40

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS Town of the City of Bloomington
COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL ASSISTANCE WELFARE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July, 2015**, 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, 2015**.

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

Notary Public

This **24th day of August, 2015.**

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL ASSISTANCE WELFARE FUND, and find the same in all respects true and correct and that there appears to be a balance of **$21,098.26** at US BANK, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$1,030,432.99** in the ILLINOIS FUNDS Account in SPRINGFIELD, SANGAMON COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE WELFARE FUND of said TOWN.

WARD 1: Kevin Lower	WARD 6: Karen A Schmidt
WARD 2: David M Sage	WARD 7: Scott Black
WARD 3: Mboka Mwilambwe	WARD 8: Diana Hauman
WARD 4: Amelia S Buragas	WARD 9: James A Fruin
WARD 5: Joni Painter	Trustee Tari Renner
	Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Supervisor.

Town Clerk

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City of Bloomington Township--General Assistance Welfare Fund

Month of: JULY 2015

Public Funds at Commencement			
CASH: US Bank Checking Balance		$ 4,836	
INVESTMENTS: The Illinois Funds		$ 1,075,222	
Public Funds at Commencement			$ 1,080,058
Public Funds Received This Month			
Interest: US Bank		$ 2	
Interest: The Illinois Funds		$ 38	
Personal Property Replacement Tax		$ 5,173	
Refunds & Recoveries		$ 2,145	
Public Funds Received This Month			$ 7,358
Public Funds Available			$ 1,087,416
Public Funds Expended This Month			$ 35,884
TOTAL Public Funds at Month End			**$ 1,051,531**
Public Funds at Month End			
CASH: US Bank Checking Balance		$ 21,098	
INVESTMENTS: The Illinois Funds		$ 1,030,433	
TOTAL Public Funds at Month End			**$ 1,051,531**

Checking Account Activity			
Checkbook Balance at Commencement		$ 4,836	
Deposits:			
US Bank Monthly Interest	$ 2		
Refunds & Recoveries	$ 2,145		
Transfer from Reserve	$ 50,000		
Total Deposits for Month		$ 52,147	
Total Funds Available			$ 56,983
Checks Written: General Assistance			$ 35,884
Checkbook Balance at Month End			**$ 21,098**
Bank Reconciliation at Month End			
Balance per Bank Statement		$ 32,248	
Less Outstanding Checks		$ (11,150)	
Checkbook Balance per Reconciliation			**$ 21,098**

City of Bloomington Township--General Assistance Welfare Fund

Statement of Receipts and Disbursements

Income				**Jul-15**
Revenue				
7000 Interest	$	40		
7600 Personal Property Replacement Tax	$	5,173		
7700 Refunds & Recoveries	$	2,145		
Total Revenue			$	7,358
Total Income			**$**	**7,358**
Expense				
CW				
6011 Groceries/Personal Essentials	$	6,778		
6021 Rent	$	17,688		
6051 Utilities	$	2,246		
6061 Medical	$	42		
6071 Emergency Assistance	$	3,994		
6091 Burial	$	1,500		
6101 Transportation	$	2,711		
6121 Allowances	$	925		
Total CW			$	35,884
Total Expense			**$**	**35,884**
Net Income			**$**	**(28,527)**

City of Bloomington Township--General Assistance Welfare Fund

Year to Date Budget Comparison

Income		Jul-15		Budget		$ Over Budget	% of Budget
Revenue							
7000 Interest	$	109	$	150	$	(41)	72.6%
7400 Other Income	$	-	$	150	$	(150)	0.0%
7600 Personal Property Replacement Tax	$	19,113	$	50,000	$	(30,887)	38.2%
7700 Refunds & Recoveries	$	4,580	$	50,000	$	(45,420)	9.2%
7800 Tax Levy	$	180,421	$	350,000	$	(169,579)	51.5%
Total Revenue	$	204,223	$	450,300	$	(246,077)	45.4%
Total Income	$	204,223	$	450,300	$	(246,077)	45.4%
Expense							
CW							
6011 Groceries/Personal Essentials	$	35,208	$	180,000	$	(144,792)	19.6%
6021 Rent	$	76,856	$	350,000	$	(273,144)	22.0%
6051 Utilities	$	9,306	$	31,500	$	(22,194)	29.5%
6061 Medical	$	56	$	75,000	$	(74,944)	0.1%
6071 Emergency Assistance	$	9,175	$	50,000	$	(40,825)	18.3%
6081 Hospital	$	-	$	25,000	$	(25,000)	0.0%
6091 Burial	$	1,500	$	4,500	$	(3,000)	33.3%
6101 Transportation	$	9,676	$	43,000	$	(33,324)	22.5%
6121 Allowances	$	4,223	$	25,000	$	(20,777)	16.9%
Total CW	$	145,999	$	784,000	$	(638,001)	18.6%
Total Expense	$	145,999	$	784,000	$	(638,001)	18.6%
Net Income	$	58,223	$	(333,700)	$	391,923	

City of Bloomington Township--General Assistance Welfare Fund

Checks Issued

Date	Num	Name	Amount
07/02/2015	Transfer	Illinois Funds, The	50,000.00
07/05/2015	EFT	EFT-Kroger via Valutec	-6,778.21
07/06/2015	034079	Circuit Clerk of McLean County	25.00
07/07/2015	29988	Ameren Illinois	-230.41
07/07/2015	29989	City of Bloomington Water Department	-77.36
07/07/2015	29990	Fairway Apts LLC %First Site Ltd	-86.88
07/07/2015	29991	Moore, J A dba Maple Grove Estates	-265.00
07/07/2015	29992	Ostling, Bonnie Jo	-125.00
07/07/2015	29993	SRIM LLC %Redbird Property Mgmt Inc	-265.00
07/07/2015	29994	Weston Properties LLC	-42.17
07/07/2015	29995	Williams, Danarion T %Kimberly Williams	-225.00
07/07/2015	29996	Rumbold, Martin R %AB Rentals	-359.00
07/07/2015	29997	Shillington LLC	-265.00
07/07/2015	29998	TSB, LP dba Turnberry Square Apts	-546.00
07/09/2015	29999	Broadmoor Park LLC	-215.00
07/09/2015	29476VOID	Broadmoor Park LLC	215.00
07/10/2015	30000	B/N~Blmgtn-Normal Public Transit System	-1,160.00
07/14/2015	30001	BHA; Blmgtn Housing Authority (laundry)	-120.00
07/14/2015	30002	BHA; Blmgtn Housing Authority (rent)	-603.00
07/14/2015	30003	Mayor's Manor LTD Partnership (rent)	-80.00
07/14/2015	30004	GMTK Management	-265.00
07/14/2015	30005	Jessen, Chad & Micha dba Red Rock Prop	-198.62
07/14/2015	30006	Pelhank, Wayne A dba Heartland Apt Mgmt	-782.50
07/14/2015	30007	Ameren Illinois	-638.11
07/14/2015	30008	City of Bloomington Water Department	-77.89
07/14/2015	30009	NICOR Gas	-163.78
07/14/2015	30010	Adekoya, Tony S & Deborah F	-880.00
07/14/2015	30011	Allied Properties LLC	-265.00
07/14/2015	30012	Champaign Capital LLC	-265.00
07/14/2015	30013	Dobski, Steven dba J Galt Properties LLC	-265.00
07/14/2015	30014	Jackson, Kim dba StoneMillProp %RST***	-505.00
07/14/2015	30015	Lowery, Ruth %Karol Bowser	-225.00
07/14/2015	30016	Moore, J A dba Maple Grove Estates	-350.46
07/14/2015	30017	Poynor, Michael & Kristin	-200.00
07/14/2015	30018	Brady, Edward P %Brady Property Mgmt	-265.00
07/14/2015	30019	Salvation Army-Safe Harbor & Genesis	-400.00
07/14/2015	30020	Brown, Richard P	-150.00
07/14/2015	30021	Clothier Land Trust H-187 %Willow Creek	-165.76
07/14/2015	30022	Phoenix Towers Preservation LP	-62.00
07/14/2015	30023	Wilson, Frank	-150.00
07/14/2015	30024	Secretary of State of Illinois	-20.00
07/14/2015	30025	Shepard, Cynthia M dba ShakmanEnterprises	-265.00
07/14/2015	30026	Hairmasters Institute of Cosmetology Inc	-10.00
07/14/2015	30027	Frontier	-37.75
07/14/2015	30028	Duran Ownership Group LLC %Eduard F Duran	-265.00
07/14/2015	30029	Moore Living Trust dba Hilltop MHP	-200.00
07/14/2015	30030	Mission Mart	-530.47
07/14/2015	30031	Carmody-Flynn Funeral Home LLC	-1,500.00
07/14/2015	30032	Thomas-Jones, Laura Ann	-109.50
07/14/2015	30033	Crossley, Samuel C	-200.00
07/14/2015	30034	Dotson, Bernard & Rearn M	-170.00
07/14/2015	30035	TVA LLP dba Turnberry Village	-88.00
07/14/2015	30036	Colburn, Candace L Ray	-200.00
07/14/2015	30037	Ray, J L Inc	-265.00
07/21/2015	30038	Ameren Illinois	-239.91
07/21/2015	30039	Hafner, Fred & Paula dba Hafner Rev Trust	-56.00
07/21/2015	30058	Moore, J A dba Maple Grove Estates	-200.00
07/21/2015	30040	Shepard, Cynthia M dba ShakmanEnterprises	-265.00
07/21/2015	30041	Joyner, Roderick L	-265.00
07/21/2015	30042	City of Bloomington Water Department	-36.64
07/21/2015	30043	Armstrong Inc., John D %Valerie L Dumser	-265.00

City of Bloomington Township--General Assistance Welfare Fund

Checks Issued

Date	Num	Name	Amount
07/21/2015	30044	Khant, Ranjan & Ramnik %AB Rentals	-220.00
07/21/2015	30045	MJM Partnership LLC	-247.50
07/21/2015	30046	Rettick, John Joseph	-170.00
07/21/2015	30047	Walters, Lue A dba Law 'N' Jaw Apts	-477.50
07/21/2015	30048	XBC Properties LLC %Class Act Realty	-265.00
07/21/2015	30049	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-115.00
07/21/2015	30050	Gruber, Ronald C dba Gruber Rentals	-200.00
07/21/2015	30051	Ostling, Bonnie Jo	-200.00
07/21/2015	30052	Huck's	-506.84
07/21/2015	30053	Swallow, Robert R dba RS Apartments	-265.00
07/21/2015	30054	Harness, Harold	-200.00
07/21/2015	30055	Jackson, Kim dba StoneMillProp %RST***	-359.00
07/21/2015	30056	Listwan, Steven L & Jessica dba Even Prop	-160.00
07/21/2015	30057	Smith, Tracy A	-415.00
07/23/2015	AB4144191	Treasurer, State of IL, SSI Reimbursement	795.00
07/23/2015	AB4144192	Treasurer, State of IL, SSI Reimbursement	1,325.00
07/28/2015	30059	BHA; Blmgtn Housing Authority (laundry)	-130.00
07/28/2015	30060	BHA; Blmgtn Housing Authority (rent)	-1,229.00
07/28/2015	30061	Mayor's Manor LTD Partnership (rent)	-320.00
07/28/2015	30062	Home Sweet Home Ministries, Inc	-200.00
07/28/2015	30063	Ameren Illinois	-778.58
07/28/2015	30064	City of Bloomington Water Department	-201.40
07/28/2015	30065	Frontier	-74.44
07/28/2015	30066	NICOR Gas	-48.89
07/28/2015	30067	Ahrens, Arthur J Sr & Christine E Sympson	-200.00
07/28/2015	30068	Busey Bank (loan specific)	-265.00
07/28/2015	30069	Dotson, Bernard & Rearn M	-265.00
07/28/2015	30070	Hillcrest Mobile Manor	-265.00
07/28/2015	30071	Hunt, Erika & Andrew dba A-List Prop %AB	-150.00
07/28/2015	30072	Lilienthal, Viola D	-265.00
07/28/2015	30073	Pelhank, Wayne A dba Heartland Apt Mgmt	-300.00
07/28/2015	30074	Shepard, Cynthia M dba ShakmanEnterprises	-150.00
07/28/2015	30075	Shillington LLC	-265.00
07/28/2015	30076	Smith, Carol L	-265.00
07/28/2015	30077	Segneri, Angela & Edward Runyon	-359.00
07/28/2015	30078	Cardinal Ridge (was Southgate)	-746.00
07/28/2015	30079	Clothier Land Trust H-187 %Willow Creek	-430.76
07/28/2015	30080	Harris, Remelle	-150.00
07/28/2015	30081	Goggin, Jeffrey C	-175.00
07/28/2015	30082	Salvation Army-Safe Harbor & Genesis	-200.00
07/28/2015	30083	Allied Properties LLC	-265.00
07/28/2015	30084	Khant, Ranjan & Ramnik %AB Rentals	-250.00
07/28/2015	30085	TVEO Corporation	-359.00
07/28/2015	30086	Atrium Pharmacy, The	-42.00
07/31/2015	30087	B/N~Blmgtn-Normal Public Transit System	-1,044.00
07/31/2015	Credit	Interest	1.56
			16,262.23

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--EVERGREEN MEMORIAL CEMETERY

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, 2015**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **11th day of August, 2015**.

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

Notary Public

This **11th day of August, 2015**.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of **$50.00** Petty Cash held at Evergreen Memorial Cemetery Office, **$181,795.25** at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **$268,099.48** at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$98,225.97** at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:
Eugene C Lorch

Cemetery Board Vice President:
Gregory E Fraley

Secretary/Treasurer for Cemetery Board:
Pamala J Eaton

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

This **24th day of August, 2015**.

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

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Supervisor.

Town Clerk

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City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Month of: JULY 2015

Funds at Commencement				
Petty Cash			$ 50	
Cash: Heartland Bank 7774 (Checking)			$ 266,708	
Cash: Heartland Bank 7782 (Reserve)			$ 218,367	
Trust Account: Heartland Bank 7114 (O/C Trust)			$ 97,915	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)			$ 177,966	
	Public Funds at Commencement			$ 761,006
Funds Received This Month				
Personal Property Replacement Tax			$ 7,488	
Opening/Closing Fee			$ 1,900	
Sale of Lots			$ 2,909	
Sale of Crypts			$ 425	
Sale of Niches			$ 2,475	
Sale of Burial Supplies			$ 300	
Interest: Reserve/Checking			$ 32	
Income from Trusts			$ 1,139	
Inspection Fees			$ 225	
	Public Funds Received This Month			$ 16,893
	Public Funds Available			$ 777,898
Funds Expended This Month				$ 53,129
Change in Payroll Liabilities 07/31/2015				$ (1,278)
	TOTAL Public Funds at Month End			**$ 726,047**
Funds at Month End				
Petty Cash			$ 50	
Cash: Heartland Bank 7774 (Checking)			$ 181,705	
Cash: Heartland Bank 7782 (Reserve)			$ 268,099	
Trust Account: Heartland Bank 7114 (O/C Trust)			$ 98,226	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)			$ 177,966	
	TOTAL Public Funds at Month End			**$ 726,047**

Checking Account Activity				
Checkbook Balance at Commencement				$ 266,708
Deposits				
Personal Property Replacement Tax		$ 7,488		
Opening/Closing Fee		$ 1,900		
Sale of Lots		$ 2,909		
Sale of Crypts		$ 425		
Sale of Niches		$ 2,475		
Sale of Burial Supplies		$ 300		
Income from Trusts		$ 1,127		
Inspection Fee		$ 225		
Total Deposits for Month			$ 16,849	
	Total Funds Available			$ 283,557
Checks Written				
Compensation & Benefits		$ 41,405		
Administrative Expenses		$ 2,151		
Capital Improvements		$ 6,112		
Cemetery Operations		$ 3,461		
Total Checks Written			$ 53,129	
	Transferred **to** Acct 7782		$ 50,000	
	Change in Payroll Liabilities 07/31/2015		$ (1,278)	
	Total Checks Written			$ 101,852
	Checkbook Balance at Month End			**$ 181,705**

Bank Reconciliation at Month End				
Balance per Bank Statement			$ 197,508	
Plus Outstanding Deposits			$ 166	
Less Outstanding Checks			$ (15,968)	
	Checkbook Balance per Reconciliation			**$ 181,705**

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			**Jul-15**
Revenue			
41000 Personal Property Replacement Tax	$	7,488	
42000 Opening/Closing Fee	$	1,900	
42500 Sale of Lots	$	2,909	
43000 Sale of Crypts	$	425	
43100 Sale of Niches	$	2,475	
44700 Sale of Burial Supplies	$	300	
43500 Interest: Savings/Checking	$	32	
49000 Income from Trusts	$	1,139	
49021 Inspection Fees	$	225	
Total Revenue			$ 16,893
Total Income			**$ 16,893**
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	$	7,994	
50102 Wages: Cemetery Staff	$	22,214	
50103 Trustee Compensation	$	500	
50201 Payroll Taxes: FICA	$	2,216	
50202 IMRF	$	3,037	
50203 Unemployment Insurance	$	1,278	
50204 Health Insurance	$	4,166	
Total Compensation & Benefits			$ 41,405
Administrative Expenses			
51500 Contractual Services	$	73	
52000 Office Supplies	$	421	
52500 Utilities	$	1,051	
54000 Advertising	$	317	
55400 Special Event Expenses	$	100	
55450 Other Admin Expenses	$	189	
Total Administrative Expenses			$ 2,151
Cemetery Improvements, Maintenance & Repair			
57602 Grounds Maintenance/Repair	$	(370)	
57603 Road, Fence, Lot, Drains	$	161	
57800 Operating Equipment	$	460	
58000 Mausoleum (including debt service)	$	5,066	
58100 Grave Markers	$	795	
Total Cemetery Improvements, Maint & Repair			$ 6,112
Cemetery Operations			
55500 Fuel, Oil and Equipment	$	1,091	
56500 Equipment Repairs	$	170	
56800 IGA w/COB for leaves & branches disposal	$	2,200	
Total Cemetery Operations			$ 3,461
Total Expense			**$ 53,129**
Net Income			**$ (36,237)**

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

	Jul-15	Budget	$ Over Budget	% of Budget
Income				
Revenue				
40100 Real Estate Tax Levy	$ 261,236	$ 506,600	$ (245,364)	51.6%
41000 Personal Property Replacement Tax	$ 27,664	$ 40,000	$ (12,336)	69.2%
42000 Opening/Closing Fee	$ 15,583	$ 50,000	$ (34,417)	31.2%
42100 Marker Commission	$ 1,919	$ 7,000	$ (5,081)	27.4%
42500 Sale of Lots	$ 29,629	$ 50,000	$ (20,371)	59.3%
43000 Sale of Crypts	$ 1,325	$ 20,000	$ (18,675)	6.6%
43100 Sale of Niches	$ 2,500	$ 20,000	$ (17,500)	12.5%
44700 Sale of Burial Supplies	$ 400	$ 5,000	$ (4,600)	8.0%
44800 Chapel Fee	$ -	$ 1,000	$ (1,000)	0.0%
43500 Interest: Savings/Checking	$ 108	$ 100	$ 8	108.3%
49000 Income from Trusts	$ 1,173	$ 1,500	$ (327)	78.2%
49020 Other Income	$ 10,700	$ 2,490	$ 8,210	429.7%
49021 Inspection Fees	$ 1,500	$ 3,000	$ (1,500)	50.0%
Total Revenue	$ 353,737	$ 706,690	$ (352,953)	50.1%
Total Income	$ 353,737	$ 706,690	$ (352,953)	50.1%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$ 30,846	$ 81,000	$ (50,154)	38.1%
50102 Wages: Cemetery Staff	$ 81,020	$ 233,000	$ (151,980)	34.8%
50103 Trustee Compensation	$ 1,333	$ 3,000	$ (1,667)	44.4%
50201 Payroll Taxes: FICA	$ 8,126	$ 22,800	$ (14,674)	35.6%
50202 IMRF	$ 11,340	$ 34,000	$ (22,660)	33.4%
50203 Unemployment Insurance	$ 5,018	$ 16,000	$ (10,982)	31.4%
50204 Health Insurance	$ 16,666	$ 60,000	$ (43,334)	27.8%
Total Compensation & Benefits	$ 154,350	$ 449,800	$ (295,450)	34.3%
Administrative Expenses				
51100 Casualty Insurance	$ 19,734	$ 21,000	$ (1,266)	94.0%
51500 Contractual Services	$ 887	$ 10,000	$ (9,113)	8.9%
52000 Office Supplies	$ 613	$ 2,500	$ (1,887)	24.5%
52500 Utilities	$ 4,491	$ 18,000	$ (13,509)	25.0%
54000 Advertising	$ 7,145	$ 10,500	$ (3,355)	68.0%
54500 Dues/Seminars	$ -	$ 500	$ (500)	0.0%
55500 Legal Expense	$ -	$ 3,000	$ (3,000)	0.0%
55100 Audit Expense	$ -	$ 6,700	$ (6,700)	0.0%
55200 COBT (financial)	$ -	$ 12,200	$ (12,200)	0.0%
55400 Special Event Expenses	$ 663	$ 4,600	$ (3,937)	14.4%
55450 Other Admin Expenses	$ 1,384	$ 4,595	$ (3,211)	30.1%
Total Administrative Expenses	$ 34,917	$ 93,595	$ (58,678)	37.3%
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	$ 45	$ 1,500	$ (1,455)	3.0%
57601 Flags & Flag Poles	$ 9,776	$ 10,000	$ (224)	97.8%
57602 Grounds Maintenance/Repairs	$ 1,869	$ 13,700	$ (11,831)	13.6%
57603 Road, Fence, Lot, Drains	$ 193	$ 15,000	$ (14,807)	1.3%
57700 Equipment Building	$ 19	$ 1,810	$ (1,791)	1.0%
57800 Operating Equipment	$ 13,694	$ 20,270	$ (6,576)	67.6%
57900 Office Equipment	$ 449	$ 1,000	$ (551)	44.9%
58000 Mausoleum (including debt service)	$ 20,264	$ 60,792	$ (40,528)	33.3%
58100 Grave Markers	$ 1,167	$ 4,000	$ (2,833)	29.2%
58300 Veterans Memorial	$ -	$ 5,000	$ (5,000)	0.0%
58400 Scattering Grounds	$ -	$ 2,500	$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	$ 47,475	$ 135,572	$ (88,097)	35.0%

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison (cont.)

	Jul-15	Budget	$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	$ 3,507	$ 17,000	$ (13,493)	20.6%
56000 Tree Removal/Monument Repair	$ 16	$ 26,000	$ (25,984)	0.1%
56500 Equipment Repairs	$ 653	$ 4,000	$ (3,347)	16.3%
56600 Cemetery Supplies & Maintenance	$ 673	$ 4,000	$ (3,327)	16.8%
56700 Rental Equipment & Short-term Leases	$ -	$ 1,000	$ (1,000)	0.0%
56800 IGA w/COB for leaves & branches disposal	$ 2,200	$ 2,200	$ -	100.0%
59900 Other Cemetery Expenses	$ 666	$ 21,000	$ (20,334)	3.2%
Total Cemetery Operations	$ 7,714	$ 75,200	$ (67,486)	10.3%
Total Expense	$ 244,455	$ 754,167	$ (509,712)	32.4%
Net Income	$ 109,282	$ (47,477)	$ 156,759	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Checks Issued

Date	Num	Name	Amount
10500 Heartland 7774 (Checking)			
07/01/2015	Deposit	Heartland Bank & Trust	154.65
07/02/2015	Debit	US Merchant Systems	-17.14
07/02/2015	Deposit	Heartland Bank & Trust	49.07
07/06/2015	Deposit	Heartland Bank & Trust	24.04
07/08/2015	Deposit	Heartland Bank & Trust	2,381.40
07/08/2015	Deposit	Heartland Bank & Trust	9,212.74
07/09/2015	Deposit	Heartland Bank & Trust	1,454.15
07/10/2015	Transfer	Transfer	-50,000.00
07/13/2015	Deposit	Heartland Bank & Trust	290.65
07/15/2015	20150715	Payroll Direct Deposit	-10,834.76
07/15/2015	71517204	EFTPS - IRS	-3,557.92
07/15/2015	40354	Evergreen FS Inc	-546.49
07/15/2015	40355	Ron Smith Printing Co	-225.00
07/15/2015	40356	City of Bloomington - Finance Dept	-2,200.00
07/15/2015	40357	John Deere Financial	-460.01
07/15/2015	40358	Heartland Bank & Trust - mausoleum	-5,066.00
07/15/2015	40359	AT&T Mobility	-165.36
07/15/2015	40360	LimeLight Communications Inc	-200.00
07/15/2015	40361	BL Pest Control	-35.00
07/15/2015	40362	Pontiac Granite Co Inc	-795.00
07/15/2015	40363	McLean County Asphalt Co Inc	-160.99
07/15/2015	40364	Growing Grounds	-56.05
07/15/2015	40365	Dave Capodice Excavating Inc	-118.80
07/15/2015	40366	Visa Elan...6929	-480.95
07/20/2015	Deposit	Heartland Bank & Trust	3,010.00
07/21/2015	Debit	Heartland Bank & Trust	-7.95
07/27/2015	Debit	Merchants Choice	-40.00
07/28/2015	40367	City of Bloomington TWP - Reimburse	-10,165.53
07/28/2015	40368	Frontier Communications	-227.13
07/28/2015	40369	NICOR Gas	-148.00
07/28/2015	40370	Supermedia/DexMedia (FrontierDirectories)	-117.15
07/28/2015	40371	City of Bloomington Water Dept	-339.95
07/28/2015	40372	AT&T Mobility	-170.32
07/31/2015	0867949440	IL Dept of Revenue	-994.88
07/31/2015	20150731	Payroll Direct Deposit	-11,008.95
07/31/2015	83738622	EFTPS - IRS	-3,605.50
07/31/2015	Deposit	Heartland Bank & Trust	165.52
			-85,002.61

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from **July 28, 2015, to August 24, 2015.**

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, 2015**.

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

Notary Public

This **24th day of August, 2015**.

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

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **August 24, 2015** Meeting

Compensation (Salaries)			Due		Amount
7011	Supervisor	D Skillrud	08/31/15	$	3,166.67
7011	Supervisor	D Skillrud	09/15/15	$	3,166.67
7021	Assessor	S Scudder	08/31/15	$	3,833.33
7021	Assessor	S Scudder	09/15/15	$	3,833.33
7041	Town Trustee **07/27/2015**	Ward 1: K Lower	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 2: D Sage	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 3: M Mwilambwe	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 4: A Buragas	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 5: J Painter	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 6: K Schmidt	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 7: S Black	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 8: D Hauman	09/30/15	$	20.00
7041	Town Trustee **07/27/2015**	Ward 9: J Fruin	09/30/15	$	20.00
7041	Town Trustee **06/22/2015**	Mayor: T Renner	09/30/15	$	20.00
			Compensation (Salaries) TOTAL	**$**	**14,200.00**
Assessor's Claims					
9151	Auto Expense	City of Bloomington/Others (Estimated)	09/01/15	$	200.00
9161	Telephone	McLeod USA/PAETEC/Windstream (Estimated)	09/01/15	$	40.00
9161	Telephone	Frontier/Verizon North (Estimated)	09/01/15	$	215.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	09/01/15	$	150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	09/01/15	$	400.00
9171	Utilities	NICOR (Estimated)	09/01/15	$	250.00
9291	Janitorial	MarcFirst	09/01/15	$	150.00
9301	Computer Services	BN Assoc of Realtors Inc	09/01/15	$	180.00
9301	Computer Services	Danny Bowman (Estimated)	09/01/15	$	6,000.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	09/01/15	$	150.00
9311	Mapping/GIS Services	McLean County Regional Planning Commission/McGis	09/01/15	$	35,200.00
			Assessor's Claims TOTAL	**$**	**42,935.00**
Community Agency Funding					
1024	Transportation	YWCA McLean County	09/01/15	$	10,000.00
1027	Senior Services	Peace Meal Senior Nutrition Program	09/01/15	$	25,000.00
1027	Senior Services	Prairie State Legal Services Inc	09/01/15	$	8,500.00
			Community Agency Funding TOTAL	**$**	**43,500.00**
Services & Expenses					
1035	Publishing	Pantagraph (Estimated)	09/01/15	$	250.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	09/01/15	$	544.75
1040	Building Maintenance	Illini Fire Equipment (Estimated)	09/01/15	$	225.00
1040	Building Maintenance	Raney Termite Control, Inc.	09/01/15	$	37.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply Inc (Estimated)	09/01/15	$	250.00
1042	Janitorial Services & Supplies	MarcFirst	09/01/15	$	245.00
			Services & Expenses TOTAL	**$**	**1,551.75**

GENERAL TOWN ADMINISTRATION FUND: Exhibit "A" (continued)

REQUEST FOR PAYMENT: **August 24, 2015** Meeting

Supervisor's Claims					
8121	Janitorial	MarcFirst	09/01/15	$	350.00
8131	Utilities	City of Bloomington Water Dept	09/01/15	$	271.29
8131	Utilities	Illinois Power Co dba Ameren Illinois	09/01/15	$	586.20
8131	Utilities	NICOR	09/01/15	$	29.41
8141	Telephones	McLeod USA/PAETEC/Windstream	09/01/15	$	33.71
8141	Telephones	Frontier/Verizon North	09/01/15	$	301.94
8151	Car Expense	BMCU VISA/COB/Huck's/WEX	09/01/15	$	16.20
8181	Equipment Repair/Rental	BMCU Visa/Dennison Ford/Toyota Financial Services	09/01/15	$	309.49
8181	Equipment Repair/Rental	Xerox Financial Services	09/01/15	$	242.52
8221	Computer/Contract Services	Valutec	09/01/15	$	120.20
			Supervisor's Claims TOTAL	**$**	**2,260.96**
			TOTAL Request for Payment	**$**	**104,447.71**

City of Bloomington Township

STATEMENT OF FUNDS

Month of: JULY 2015

		Evergreen Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		$ 761,006	$ 1,198,034	$ 1,080,058	$ 3,039,097
Revenues	Interest	$ 32	$ 44	$ 40	$ 116
	Income from Trusts	$ 1,139			$ 1,139
	Other Income	$ -	$ 20,879	$ -	$ 20,879
	Personal Property Replacement Tax	$ 7,488	$ 20,619	$ 5,173	$ 33,280
	Opening/Closing Fees	$ 1,900			$ 1,900
	Sales	$ 6,109			$ 6,109
	Inspection Fee	$ 225			$ 225
	Refunds and Recoveries			$ 2,145	$ 2,145
	Total Revenues	$ 16,893	$ 41,541	$ 7,358	$ 65,792
Expenditures	Administrative Expenses	$ 2,151			$ 2,151
	Assessor's Office		$ 2,406		$ 2,406
	Capital Improvements	$ 6,112			$ 6,112
	Casework/General Assistance			$ 35,884	$ 35,884
	Cemetery Operations	$ 3,461			$ 3,461
	Compensation & Benefits	$ 41,405	$ 102,413		$ 143,818
	less payroll liability	$ (1,278)	$ 395		$ (882)
	Services & Expenses		$ 1,593		$ 1,593
	Supervisor's Office		$ 3,257		$ 3,257
	Total Expenditures	$ 51,852	$ 110,064	$ 35,884	$ 197,800
FUND BALANCES at Month End		**$ 726,047**	**$ 1,129,511**	**$ 1,051,531**	**$ 2,907,089**

Revenue Distribution Report
Fiscal Year To Date

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy for Tax Year 2014	$ 506,600	$ 1,395,000	$ 350,000	$ 2,251,600
	Percentage	22.4996%	61.9559%	15.5445%	100.0000%
Personal Property Replacement Tax					
	04/07/2015 03-2015	$ 11,062	$ 30,462	$ 7,643	$ 49,167
	05/07/2015 04-2015	$ 9,114	$ 25,098	$ 6,297	$ 40,509
	TOTAL	$ 20,177	$ 55,560	$ 19,113	$ 89,676
Tax Levy for Tax Year 2014					
	05/27/2015 01-2015	$ 105,533	$ 290,570	$ 72,886	$ 468,989
	06/09/2015 02-2015	$ 106,235	$ 292,505	$ 73,371	$ 472,111
	06/16/2015 03-2015	$ 49,468	$ 136,203	$ 34,165	$ 219,835
	TOTAL	$ 261,236	$ 719,278	$ 180,421	$ 1,160,935

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, 2015

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, 2015. 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 response to request for proposal letter to you letter outlining the terms of our services. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

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 A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. 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, 2015.

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.

<u>Other Matters</u>

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.

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, CPA's, P.C.

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

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

To 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, the aggregate discretely presented 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, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's 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 Township's' internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's 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 the 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, Township Board of Trustees, and others within the organization, and is not intended to be, and should not be, used by anyone other than these parties.

Phillips & Associates, CPA's, P.C.

Normal, Illinois
August 13, 2015

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2015

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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March 31, 2015

Other Information

Statistical Section

Phillips & Associates, CPAs, P.C.

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

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Town of the City of Bloomington, Illinois

We have audited the accompanying financial statements of Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2015, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion on Modified Cash Basis of Accounting

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

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter describe in the "*Basis for Qualified Opinion on Modified Cash Basis Accounting*" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2015, 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, 2015

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION
ARISING FROM CASH TRANSACTIONS

March 31, 2015

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	$ 43,243	$ 389,800
Investments	1,641,960	-
Fixed Assets (net of Accumulated Depreciation)	652,546	1,034,386
Total Assets	$ 2,337,749	$ 1,424,186
Liabilities		
Current Portion of Debt Certificates Payable	$ 60,000	$ 42,013
Current Portion of Capital Leases	-	5,520
General Obligation Debt Certificates	180,000	405,324
Capital Leases (All Current)	-	5,060
Total Liabilities	240,000	457,917
Net Position		
Invested in Capital Assets (net of Related Debt)	412,546	576,469
Restricted for General Assistance	993,308	-
Restricted for Cemetery Operations	-	389,800
Unrestricted	691,895	-
Total Net Position	$ 2,097,749	$ 966,269

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2015

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Discrete Component Unit
Governmental Activities:						
General Government	$ 1,369,340	$ -	$ -	$ -	$ (1,369,340)	$ -
Public Assistance	632,901	-	-	-	(632,901)	-
Total Governmental Activities	2,002,241	-	-	-	(2,002,241)	-
Component Unit:						
General Government	140,881	-	-	-	-	(140,881)
Cemetery Operations	614,318	150,687	-	-	-	(463,631)
Total Component Unit	$ 755,200	$ 150,687	$ -	$ -	-	(604,513)
General Revenues:						
Taxes					1,648,090	506,022
Intergovernmental - Replacement Taxes					199,511	43,828
Interest					288	317
Miscellaneous					180,833	12,472
Transfers - Internal activity					-	2,389
Total General Revenues and Transfers					2,028,722	565,028
Changes in Net Position					26,481	(39,485)
Net Position - Beginning					2,071,268	1,005,156
Net Position - Ending					$ 2,097,749	$ 965,670

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
March 31, 2015

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	$ 31,230	$ 12,013	$ 43,243
Investments	660,665	981,295	1,641,960
Total Assets	$ 691,895	$ 993,308	$ 1,685,203
Liabilities			
Total Liabilities	-	-	-
Fund Balances			
Unassigned	691,895	993,308	1,685,203
Total Fund Balances	691,895	993,308	1,685,203
Total Liabilities and Fund Balances	$ 691,895	$ 993,308	$ 1,685,203

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

March 31, 2015

Total Fund Balance - Total Governmental Funds	$	1,685,203
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.		652,546
Long-Term Debt Does Not Require Current Financial Resources Therefore, Long Term Debt is Not Reported as a Liability in Governmental Funds Balance Sheet		(240,000)
Net Position of Governmental Activities	$	2,097,749

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2015

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	$ 1,080,311	$ 567,779	$ 1,648,090
Intergovernmental Revenue			
Personal Property Replacement Tax	93,565	49,179	142,743
Local Revenue	-	56,768	56,768
Miscellaneous	180,833	-	180,833
Interest	145	143	288
TOTAL REVENUES	1,354,854	673,868	2,028,722
Expenditures:			
General Government	902,589	-	902,589
Public Assistance	521,759	542,384	1,064,144
Debt Service Principal and Interest			
Principal	60,000	-	60,000
Interest	10,443	-	10,443
TOTAL EXPENDITURES	1,494,792	542,384	2,037,176
Excess (deficiency) of Revenues Over Expenditures	(139,938)	131,484	(8,454)
Fund Balance - Beginning of Year	831,833	861,824	1,693,657
Fund Balance - End of Year	$ 691,895	$ 993,308	$ 1,685,203

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2015

Net change in fund balances - total governmental funds	$ (8,454)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(25,065)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Repayment of Long-Term Obligations	60,000
Change in Net Position of Governmental Activities	$ 26,481

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

March 31, 2015

	John M. Scott Agency Fund	Totals
Assets		
Cash and cash equivalents	$ 69,762	$ 69,762
Total Assets	$ 69,762	$ 69,762
Liabilities		
Due to City of Bloomington	$ 69,762	$ 69,762
Total Liabilities	69,762	69,762
Net Position	$ 69,762	$ 69,762

The Accompanying Notes are an Integral Part of these Financial Statements

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

COMPONENT UNIT
STATEMENT OF NET POSITION
ARISING FROM CASH TRANSACTIONS

March 31, 2015

	Component Unit	Totals
Assets		
Cash and cash equivalents	$ 389,800	$ 389,800
Depreciation)	1,034,386	1,034,386
Total Assets	$ 1,424,186	$ 1,424,186
Liabilities		
Current Portion of Debt Certificates Payable	$ 42,013	42,013
Current Portion of Capital Leases	5,520	5,520
General Obligation Debt Certificates	405,324	405,324
Capital Leases	5,060	5,060
Total Liabilities	457,917	457,917
Net Position		
Invested in capital assets - Net of related debt	576,469	576,469
Unrestricted	389,800	389,800
Total Net Position	$ 966,269	$ 966,269

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

For the Year Ended March 31, 2015

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Component Unit	Total
Component Unit:						
General Government	$ 140,881	$ -	$ -	$ -	$ (140,881)	$ (140,881)
Public Assistance	614,318	150,687	-	-	(463,631)	(463,631)
Total Governmental Activities	$ 755,200	$ 150,687	$ -	$ -	$ (604,513)	(604,513)
Taxes					506,022	506,022
Intergovernmental					43,828	43,828
Interest					317	317
Miscellaneous					12,472	12,472
Transfers - Internal activity					2,389	2,389
Total General Revenues and Transfers					565,028	565,028
Changes in Net Position					(39,485)	(39,485)
Net Position - Beginning					1,005,156	1,005,156
Net Position - Ending					$ 965,670	$ 965,670

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2015

	Component Unit	Totals
Assets		
Cash and cash equivalents	$ 389,800	$ 389,800
Total Assets	$ 389,800	$ 389,800
Liabilities		
Total Liabilities	-	-
Fund Balances		
Restricted	$ 389,800	389,800
Unassigned	-	-
Total Fund Balance	389,800	389,800
Total Liabilities and Fund Balance	$ 389,800	$ 389,800

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

For the Year Ended March 31, 2015

	Component Unit	Totals
Revenues:		
Taxes	$ 506,022	$ 506,022
Intergovernmental Revenue	43,828	43,828
Local Revenue	156,237	156,237
Miscellaneous	6,922	6,922
Interest	317	317
TOTAL REVENUES	713,325	713,325
Expenditures:		
General Government	491,025	491,025
Cemetery Operations	33,232	33,232
Capital Outlay	199,229	199,229
Debt Service - Principal	45,496	45,496
Debt Service - Interest	15,296	15,296
TOTAL EXPENDITURES	784,278	784,278
Excess (Deficiency) of Revenues Over Expenditures	(70,953)	(70,953)
Other Financing sources (uses):		
Transfers in	2,389	2,389
Transfers out	-	-
Total other financing	2,389	2,389
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	(68,564)	(68,564)
Fund Balance - Beginning of Year	458,365	458,365
Fund Balance - End of Year	$ 389,800	$ 389,800

The Accompanying Notes Are an Integral Part of This Statement.

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

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

Year Ended March 31, 2015

Change in net position per Statement of Activities Arising from Cash Transactions	$ (39,485)
Current year capital additions recorded as capital outlay in the governmental funds	(73,820)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	95,757
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Proceeds from Issuance of Long-Term Obligations Repayment of Long-Term Obligations	(45,495)
Proceeds from Loan of Capital Lease Obligations Repayment of Capital Lease Obligations	(5,520)
Change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis	$ (68,564)

Net Position per Statement of Net Position Arising from Cash Transactions	$ 965,670
Beginning of year governmental fixed assets included on only the Statement of Net Position Arising from Cash Transactions; net of accumulated depreciation totaling $697,319	(1,130,143)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	95,757
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Beginning of year debt included only on the Statement of Net Position	509,532
Repayment of long-term debt Proceeds from Issuance of Long-Term Obligations	(51,015)
Fund balances per the Statement of Assets, Liabilities,and Fund Balances - Cash Basis	$ 389,800

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2015

	Fiduciary Fund Types		
	Trust	Private Lot Trust	Totals
Assets			
Cash and cash equivalents	$ -	$ 47,721	$ 47,721
Investments	177,966	-	177,966
Total Assets	$ 177,966	$ 47,721	$ 225,687
Net Position Held in Trust			
Permanently Restricted	$ 86,301	$ 7,800	$ 94,101
Restricted	91,665	39,921	131,586
Total Fund Balance	$ 177,966	$ 47,721	$ 225,687

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

Year Ended March 31, 2015

	Perpetual Care Trust	Private Lot Trust
Additions		
Investment Income	$ 3,497	$ -
Unrealized gain (loss) on investments	10,876	-
Income from Trusts	-	132
Total Revenue	14,374	132
Deductions		
Cemetery Operations	2,698	7,125
Total Expenditures	2,698	7,125
Other Financing Sources (Used)		
Operating Transfers - In	-	-
Operating Transfers - out	2,257	132
Change in Net Assets	9,419	(7,125)
Net Position - Beginning of Year	168,547	54,846
Net Position - End of Year	$ 177,966	$ 47,721

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
March 31, 2015

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

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

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

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

BASIS OF PRESENTATION

A. Basic Financial Statements

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements

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

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

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

Fund Accounting

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

Governmental Funds

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

<u>Town Fund</u> – 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.

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

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fiduciary Funds

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

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

B. Significant Accounting Policies

Basis of Accounting

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

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

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

Investments

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

Property and Equipment

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

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

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property and Other Taxes

The Township's property tax is levied each year on all taxable real property located within the Township boundaries on or before the last Tuesday in December. The Board of Trustees passed the 2014 levy on November 25, 2013 in amounts deemed necessary to defray expenses and liabilities for the year ended March 31, 2015. Property taxes attached as an enforceable lien on property as of January 1, 2013 and are payable in two installments each year in June and September in 2014.

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.

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 24, 2014, 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 during the first three months of the fiscal year.

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

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

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

NOTE 3 – CASH AND CASH INVESTMENTS

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

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

The Cemetery holds the following investments at March 31, 2015:

Fiduciary Funds	
Investments in Irrevocable Trust	
Cash	$ 2,518
Equity Traded Fixed Income Funds	71,220
Equity Traded Equity Mutual Funds	104,228
	$ 177,966

Disclosures Relating to Interest Rate Risk

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

Disclosures Relating to Credit Risk

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED
March 31, 2015

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2015, was as follows:

Governmental Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets being depreciated				
Building	$ 916,903	$ -	$ -	$ 916,903
Equipment	26,579	-	-	26,579
Total Capital assets being depreciated	943,482	-	-	943,482
Less accumulated depreciation for:				
Building	(252,148)	-	(22,923)	(275,071)
Equipment	(13,722)	-	(2,143)	(15,865)
Total accumulated depreciation	(265,870)	-	(25,066)	(290,936)
Governmental activities capital assets, net	$ 677,612	$ -	$ (25,066)	$ 652,546

A summary of component unit fixed assets for the year ended March 31, 2015, was as follows:

Component Unit Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Land	$ 10,000	$ 83,245	$ -	$ 93,245
Construction in Progress	-	-	-	-
Total capital assets not being depreciated	10,000	83,245	-	93,245
Capital assets being depreciated				
Buildings & Improvements	274,083	-	-	274,083
Equipment	553,684	8,750	-	562,434
Land Improvements	-	25,984	-	25,984
Infrastructure	232,367	39,086	-	271,453
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	2,046,938	73,820	-	2,120,758
Less accumulated depreciation for:				
Buildings & Improvements	(185,033)	-	(16,255)	(201,288)
Equipment	(457,091)	-	(29,925)	(487,016)
Land Improvements	-	-	(1,732)	(1,732)
Infrastructure	(136,197)	-	(23,949)	(160,146)
Mausoleum	(212,294)	-	(23,896)	(236,190)
Total accumulated depreciation	(990,615)		(95,757)	(1,086,372)
Total capital assets being depreciated, net	1,056,323	73,820	(95,757)	1,034,386
Business-type activities capital assets, net	$ 1,066,323	$ 157,065	$ (95,757)	$ 1,127,631

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	$	25,066
Component Unit Activities – General Fund:		
Buildings & Improvements	$	16,255
Equipment		29,925
Land Improvements		1,732
Infrastructure		23,949
Mausoleum		23,896
Total depreciation expense – Component Unit Activities:	$	95,757

NOTE 5 – LONG-TERM DEBT

At March 31, 2015, bonds payable consisted of the following individual issue:	Governmental Activities
The Township issued $900,000 General Obligation (Limited Tax) Debt Certificates, Series 2003 on October 16, 2003. The Certificates require annual payments of $60,000 per year, beginning January 1, 2005, plus semi-annual interest at 3.48%. All amounts due on or after January 1, 2010 are subject to redemption in whole or in part on or after January 1, 2009, at the option of the Township, at a price of par plus any interest accrued to the date of redemption. The Certificates are payable from the General Funds of the Township without any requirement of a prior appropriation therefore, as secured by General Funds.	$ 240,000

The annual aggregate maturities for each bond type for the years subsequent to March 31, 2015, are as follows:

Year Ending March 31		General Obligation Bonds Governmental Activities					
		Principal		Interest		Total	
2016		$	60,000	$	8,352	$	68,352
2017			60,000		6,264		66,264
2018			60,000		4,176		64,176
2019			60,000		2,088		62,088
	Total	$	240,000	$	20,880	$	260,880

NOTE 5 – LONG-TERM DEBT – CONTINUED

Changes in Outstanding Debt – Transactions for the year ended March 31, 2015 are summarized as follows:

	Balance April 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
General Obligation Bond	$ 300,000	$ -	$ 60,000	$ 240,000	$ 60,000
Total Activities	$ 300,000	$ -	$ 60,000	$ 240,000	$ 60,000

Component Unit Activities

General Obligation Debt Certificates

On February 25, 2008, the Board of Trustees for the Township approved Ordinance No. 2008-01 authorizing the issuance of General Obligation (Limited Tax) Debt Certificates, Series 2008 not to exceed $688,725 to finance Cemetery township facilities. The debt is included as part of the discretely presented component unit of the Township. There was no levy and extension of taxes for repayment of the certificates. The Cemetery plans to pay the certificates from its general revenues. The certificates original interest rate was 4.5%, however, the township refinanced the certificates on September 9, 2013 at a new interest rate of 3.10%. Beginning March 25, 2009, interest only was due on a monthly basis for the first twelve monthly payments. The revised monthly payments including principle and interest, are amortized over the remainder of the fifteen year period. The Township has the option to redeem the certificates in any amount prior to the stated due date. The total amount outstanding at March 31, 2015 was $447,937.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2015, are as follows:

Year Ending March 31		General Obligation Debt Certificate Principal	Interest	Total
2016		42,013	13,886	55,899
2017		43,315	12,584	55,899
2018		44,658	11,241	55,899
2019		46,042	9,856	55,898
2020		47,470	8,429	55,899
2021 - 2025		223,839	18,838	243,277
	Total	$ 447,337	$ 74,834	$ 522,771

NOTE 5 – LONG-TERM DEBT – CONTINUED

Capital Lease Obligation

On February 25, 2014, the Cemetery purchased equipment under a lease agreement. The lease obligation is payable in 36 monthly installments of $460 with no stated interest, beginning on March 25, 2015. The total lease payments by year are as follows:

Year Ending March 31	Payments
2016	5,520
2017	5,060
Total	$ 10,580

Changes in Outstanding Debt – Transactions for the year ended March 31, 2015 are summarized as follows:

	Balance March 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
Capital Lease Obligation	$ 16,100	$ -	$ 5,520	$ 10,580	$ 5,520
General Obligation Bond	$ 493,432	$ -	$ 45,495	$ 447,937	$ 42,013
Total Activities	$ 509,532	$ -	$ 51,015	$ 458,517	$ 47,533

Legal Debt Margin

The legal debt margin of the Township, as of March 31, 2015 is computed as follows:

Assessed Valuation (Property Tax Year 2014)	$ 1,795,475,453
Debt Limit – 2.875% of assessed value	$ 51,619,919
Less: Debt subject to General Obligation Bond	(687,937)
Legal Debt Margin	$ 50,931,982

NOTE 6 – GOVERNMENT FUND BALANCE REPORTING

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

C. Committed Fund Balance

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

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

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.

NOTE 6 – GOVERNMENT FUND BALANCE REPORTING – CONTINUED

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 7 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

Plan Description. The employer'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 employer 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 financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 was 12.56 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement 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.

Annual Pension Cost. The required contribution for calendar year 2014 was $142,047.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/14	$ 142,047	100%	$0
12/31/13	$ 140,846	100%	$0
12/31/12	$ 131,823	100%	$0

NOTE 7 – RETIREMENT PLANS - CONTINUED

The required contribution for 2014 was determined as part of the December 31, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

ILLINOIS MUNICIPAL RETIREMENT PLAN - continued

Funded Status and Funding Progress. As of December 31, 2014, the most recent actuarial valuation date, the Regular plan was 52.93 percent funded. The actuarial accrued liability for benefits was $2,593,709 and the actuarial value of assets was $1,372,816, resulting in an underfunded actuarial accrued liability (UAAL) of $1,220,893. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was $1,130,947 and the ratio of the UAAL to the covered payroll was 108 percent.

NOTE 8 – OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure, as part of the Combined Statement – Overview, of certain information concerning individual funds including:

A. There was no individual funds inter-fund receivable and payable balance at March 31, 2015 between the Town fund and the Cemetery Fund component unit for pension benefits.

B. There were no deficit fund balances of individual funds at March 31, 2015.

NOTE 9 - VACATION AND SICK LEAVE

The Township provides full-time employees with vacation and sick leave in varying amounts. Vacation and sick pay expenses are charged to operations when taken by the employee. The Township has not recorded the liability for vacation, which totals $28,859 on March 31, 2015.

NOTE 10 – INTERGOVERNMENTAL AGREEMENT

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED
March 31, 2015

NOTE 11 - CONTINGENCIES AND COMMITMENTS

1. *Debit Cards and Disbursing Orders*

The Township provides assistance to income-qualified recipients in the form of debit cards, disbursing orders and referrals. At year-end, the Township was liable for $9,753 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled $2,413 and the total amount of unpaid general assistance disbursing, and medical and dental referral orders was $2,259 at March 31, 2015.

2. *Boundary Settlement*

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

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

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

A total of $389,453 was collected in prior years. As a result, a total of $43,405 remained as receivables at the end of this fiscal year.

NOTE 12 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

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

NOTE 13 – TRANSFERS

The purpose of transfers in to the Evergreen Memorial Cemetery from the fiduciary funds are to fund operating expense related to maintaining specific lots at the Cemetery. Transfers for the year ended March 31, 2015 are as follows:

	Transfer Out	Transfer In
Evergreen Memorial Cemetery	$ -	$ 2,389
Perpetual Care Trust	2,257	
Private Lot Trust	132	-
	2,389	2,389

NOTE 14 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through August 13, 2015, which represents the date the financial statements were available to be issued.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
For the Year Ended March 31, 2015

	2015			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Tax Revenues:				
Property Taxes	$ 1,081,500	$ 1,081,500	$ 1,080,311	$ (1,189)
Intergovernmental Revenue:				
Personal Property Replacement Tax	85,000	85,000	93,565	8,565
Other Local Sources:				
Interest	250	250	145	(105)
Litigation Income	50	50	-	(50)
Miscellaneous Income	161,500	161,500	180,833	19,333
Total Revenues	1,328,300	1,328,300	1,354,854	(26,554)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	21,544	-
Auto Expense	3,000	3,000	1,231	(1,769)
Telephone	2,500	2,500	2,715	215
Utilities	5,800	5,800	4,477	(1,323)
Postage	500	500	-	(500)
Office Supplies	1,200	1,200	1,784	584
Printing	1,150	1,150	489	(661)
Equipment	3,000	3,000	5,613	2,613
Equipment Repair/Rental	1,000	1,000	246	(754)
Education/Conference	15,000	15,000	7,640	(7,360)
Replatting/Remapping	9,000	9,000	-	(9,000)
Quadrennial Reassessment	43,000	43,000	14,662	(28,338)
Janitorial	2,000	2,000	1,540	(460)
Computer Services	10,000	10,000	12,520	2,520
Mapping/Computerization	26,000	26,000	24,100	(1,900)
Membership Dues/Assessor's Staff	1,500	1,500	940	(560)
Total Assessor's Office Expenditures	146,194	146,194	99,500	(46,694)
Total Expenditures (current page)	$ 146,194	$ 146,194	$ 99,500	$ (46,694)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
For the Year Ended March 31, 2015

	2015			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 146,194	$ 146,194	$ 99,500	$ (46,694)
Community Agency Funding				
Mental Health First Aid	15,000	15,000	517	(14,483)
Transportation	10,000	10,000	10,000	-
GA Client Service Funding	10,000	10,000	-	(10,000)
Youth Services	42,500	42,500	42,500	-
Senior Services	35,000	35,000	37,500	2,500
	112,500	112,500	90,517	(21,983)
Compensation of Town Officer Expenditures:				
Supervisor	73,827	73,827	73,833	6
Assessor	91,500	91,500	90,499	(1,001)
Town Clerk	5,025	5,025	4,884	(141)
Town Trustees	2,800	2,800	2,260	(540)
General Assistance Staff	424,536	424,536	431,243	6,707
Deputy Assessors	376,000	376,000	272,838	(103,162)
IMRF/Employer	126,000	126,000	106,836	(19,164)
FICA (SS/MC)/Employer	66,899	66,899	62,397	(4,502)
Group Medical Insurance/Employer	150,173	150,173	132,048	(18,125)
Unemployment Insurance/Employer	1,200	1,200	876	(324)
Total Compensation of Town Officer Expenditures	1,317,960	1,317,960	1,177,714	(140,246)
Services and Expenses				
Membership Dues	1,500	1,500	1,342	(158)
Auditing Expenses	10,000	10,000	6,650	(3,350)
Legal Expenses	8,000	8,000	350	(7,650)
Court Costs	500	500	-	(500)
Surety Bonds	500	500	-	(500)
Insurance	13,500	13,500	11,927	(1,573)
Publishing	2,500	2,500	451	(2,050)
Other Miscellaneous Expenses	2,500	2,500	3,017	517
Debt Service-Princ. Int.	8,896	8,896	8,899	3
Building Maintenance	30,000	30,000	7,449	(22,551)
Janitorial Services and Supplies	7,000	7,000	3,242	(3,758)
Building Security	5,000	5,000	-	(5,000)
Total Services and Expenses	89,896	89,896	43,327	(46,569)
Total Expenditures (current page)	$ 1,666,550	$ 1,666,550	$ 1,411,057	$ (255,493)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
For the Year Ended March 31, 2015

	2015			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 1,666,550	$ 1,666,550	$ 1,411,057	$ (255,493)
Supervisor's Office Expenditures:				
Postage	2,500	2,500	1,470	(1,030)
Rent/Debt Service	48,896	40,000	40,000	-
Janitorial	2,500	2,500	1,925	(575)
Utilities	10,000	10,000	6,715	(3,285)
Telephones	4,500	4,500	3,875	(625)
Car Expense	4,000	4,000	1,193	(2,807)
Education/Conference/Meetings	7,500	7,500	2,424	(5,076)
Equipment	7,500	7,500	-	(7,500)
Equipment Repair/Rental	9,000	9,000	6,255	(2,745)
Office Supplies	5,000	5,000	2,875	(2,125)
Printing Expenses	1,000	1,000	31	(969)
Publications	500	500	98	(402)
Computer Services/Contracts	11,000	11,000	16,849	5,849
Membership Dues	175	175	25	(150)
Total Supervisor's Office Expenditures	114,071	105,175	83,734	(21,441)
Total Expenditures	1,780,621	1,771,725	1,494,792	(276,933)
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(452,321)	(443,425)	(139,937)	$ 303,488
Fund Balance - Beginning of Year			831,833	
Fund Balance - End of Year			$ 691,896	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Assistance Welfare Fund
For the Year Ended March 31, 2015

	2015			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	$ 568,450	$ 568,450	$ 567,779	$ (671)
Intergovernmental Revenue:				
Personal Property Replacement Tax	51,850	51,850	49,179	(2,671)
Other Local Revenues				
Refunds and Recoveries	50,000	50,000	56,768	6,768
Interest	250	250	143	(107)
Miscellaneous	150	150	-	(150)
Total Revenues	670,700	670,700	673,868	3,168
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	170,000	170,000	134,719	(35,281)
Rent	300,000	300,000	274,403	(25,597)
Utilities	31,200	31,200	26,618	(4,582)
Medical	350,000	350,000	23,082	(326,918)
Emergency Assistance	95,000	95,000	24,057	(70,943)
Hospital	75,000	75,000	-	(75,000)
Burial	4,500	4,500	1,500	(3,000)
Transportation	40,000	40,000	37,487	(2,513)
Allowances	21,600	21,600	20,517	(1,083)
Total Expenditures	1,087,300	1,087,300	542,384	(544,916)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(416,600)	(416,600)	131,484	548,084
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	$ (416,600)	$ (416,600)	131,484	$ 548,084
Fund Balance - Beginning of Year			861,824	
Fund Balance - End of Year			$ 993,308	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

OTHER SUPPLEMENTAL INFORMATION

March 31, 2015

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT PLAN

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) -- Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Payroll
12/31/14	$ 1,372,816	$ 2,593,709	$ 1,220,893	52.93%	$1,130,947	107.95%
12/31/13	$ 2,376,284	$ 3,055,644	$ 679,360	77.77%	$1,078,450	62.99%
12/31/12	$ 2,806,014	$ 3,571,859	$ 765,845	78.56%	$1,081,399	70.82%

On a market value basis, the actuarial value of assets as of December 31, 2014 is $1,891,227. On a market basis, the funded ratio would be 72.92%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with the Town of the City of Bloomington. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Component Unit - General Governmental Fund
For The Year Ended March 31, 2015

	2015			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Taxes:				
Property and Related Taxes	$ 506,600	$ 506,600	$ 506,022	$ (578)
Intergovernmental Revenue:				
Replacement Tax	38,000	38,000	43,828	5,828
Other Local Sources:				
Opening/Closing	52,000	52,000	56,503	4,503
Marker Commission	7,000	7,000	6,267	(733)
Sale of Spaces	87,700	87,700	87,916	216
Interest from savings/Checking	116	116	317	201
Income from Trusts	2,400	2,400	3,000	600
Miscellaneous Income	4,200	4,200	6,922	2,722
Inspection Fees	2,800	2,800	2,550	(250)
Total Revenues	700,816	700,816	713,325	12,509
EXPENDITURES:				
Administrative Expenditures:				
Wages	298,700	298,700	285,046	(13,654)
Payroll Taxes & IMRF	55,000	55,000	65,098	10,098
Employee Insurance	76,000	76,000	58,175	(17,825)
Casualty Insurance	21,000	21,000	19,461	(1,539)
Contractual Services	5,000	5,000	8,487	3,487
Office Supplies	2,500	2,500	3,252	752
Utilities	16,000	16,000	16,140	140
Trustees Compensation	3,000	3,000	-	(3,000)
Advertising	8,000	8,000	7,837	(163)
Dues and Seminars	500	500	320	(180)
Legal Expense	1,000	1,000	5,514	4,514
Audit Expense	6,700	6,700	6,845	145
Special Events	8,000	8,000	11,257	3,257
Miscellaneous Admin Expense	5,500	5,500	3,593	(1,907)
Total Administrative Expenditures	506,900	506,900	491,025	(15,875)
Total Expenditures (current page)	$ 506,900	$ 506,900	$ 491,025	$ (15,875)

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

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

Component Unit - General Governmental Fund
For The Year Ended March 31, 2015

	2015			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 506,900	$ 506,900	$ 491,025	$ (15,875)
Cemetery Operations:				
Fuel, Oil and Equipment	17,000	17,000	12,157	(4,843)
Tree Removal and Monument Repairs	15,000	15,000	13,200	(1,800)
Equipment Repairs	8,000	8,000	5,210	(2,790)
Cemetery Supplies & Maintenance	6,000	6,000	2,666	(3,334)
Equipment Rental and Leasing	1,000	1,000	-	(1,000)
Other Expenses	5,000	5,000	-	(5,000)
Total Cemetery Operation Expenditures	52,000	52,000	33,232	(18,768)
Capital Outlays:				
Operating Equipment	15,000	15,000	16,181	1,181
Office Building	8,000	8,000	341	(7,659)
Road, Fence, Lots, Drains, Flags & Flag Poles	44,916	44,916	53,844	8,928
Equipment Building	4,000	4,000	17,406	13,406
Office Equipment	3,000	3,000	-	(3,000)
Mausoleum (including debt service)	63,000	63,000	60,996	(2,004)
Grave Markers	4,000	4,000	2,024	(1,976)
Real Estate for Parking Lot	114,500	114,500	109,229	(5,271)
Total Capital Outlay Expenditures	256,416	256,416	260,021	3,605
Total Expenditures	815,316	815,316	784,278	(31,038)
Excess (deficiency) of Revenue over Expenditures	(114,500)	(114,500)	(70,953)	43,547
Other Financing sources (uses):				
Transfers in	-	-	2,389	(2,389)
Transfers out	-	-	-	-
Total other financing	-	-	2,389	(2,389)
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	$ (114,500)	$ (114,500)	(68,564)	$ 45,936
Fund Balance - Beginning of Year			458,366	
Fund Balance - End of Year			$ 389,800	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

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

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

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

TO: Township Trustees

FROM: Deborah L Skillrud, TWP Supervisor & JMSHRC Administrator

DATE: August 24, 2015

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

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

Jobs: (1) McDonalds, (1) Subway, (1) Raumak Corp, (1) Meijer, (1) Custom Catering
Sixteen (16) individuals work light duty.

New clients by age: 17.8% age 18-25, 37.8% age 26-40, 22.2% age 41-50 and 20% age 51-62

2. **Scott Health Resources: New fiscal year of statistics**

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	YTD
Dental Procedures	13	2	0										15
Medical Health Referrals	6	9	5										20
Medical Equipment/Supplies	1	2	1										4
Prescriptions Paid	11	16	19										46
# Maternal/Child Passengers	31	24	13										68
# of Cancer Passengers	18	40	42										100

3. **Cemetery:**

Evergreen Memorial Cemetery Board meeting met on August 11, 2015.

The Evergreen Memorial Cemetery presentation to the Board of Trustees will be postponed to September 28, 2015 to accommodate a request by the City to start the Township Board Meeting at 6:45pm.

System Activity Report

[7/1/2015 - 7/31/2015] Report Date: 8/19/2015

General Assistance

Grants (New Clients) :	16	$4,191.00
Grants (Previous Clients) :	116	$30,712.79
In-Process :	4	
Denials :	31	
Sanctions :	12	
Terminations :	25	
	204	**$34,903.79**

General Assistance - Medical

Referrals :	0	
Disbursements :	1	$2.00
	1	**$2.00**

General Assistance - Work Program Assignments

Job Training :	0	
Workfare :	32	
	32	

General Assistance - Work Program Expenses

WF Bus Pass :	80	$2,311.00
WF Bus Tokens :	2	$20.00
WF Gasoline :	12	$348.00
Haircut :	4	$20.00
Clothing/Shoes :	1	$26.88
	99	**$2,725.88**

Emergency Assistance

Grants :	10	$3,900.00
In-Process :	0	
Denials :	9	
	19	**$3,900.00**

Additional Assistance

Transient :	1	$29.00
GA - Burial :	1	$1,500.00
	2	**$1,529.00**

Additional Activity

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

To: Town Trustees
From: Steve Scudder
Date: August 24, 2015
Subject: Assessor Report

Some townships in the county have already completed their assessments. Based on these early returns, the Supervisor of Assessments reports he is seeing an increase in assessments of about 2%.

Assessment Changes: The map of the city (attached) shows changes by neighborhood. There are some areas that are seeing increases, while others are experiencing decreases. Ranges of adjustment by neighborhood vary from .98 to 1.04. Overall, the city is seeing that same trend of about 2% increase total.

Areas of Activity: Neighborhoods with more sales volume tend to see increases in value. Older neighborhoods around the downtown area, especially on the near east side, have seen increased activity, in some part due to low interest rates and housing affordability.

2015 Neighborhood Adjustments