CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, August 23, 2021
PLACE: Government Center Fourth Floor Chambers, 115 E. Washington St., Room 400
In light of COVID – 19, the meeting will be live streamed: https://www.cityblm.org/live)
TIME: 5:30 pm

AGENDA

I. Call to Order: Mboka Mwilambwe, Trustee

II. Pledge of Allegiance to the Flag

III. Roll Call of Attendance: Leslie Yocum, Town Clerk

IV. "Consent Agenda"

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

A. Approval of Minutes of the August 2, 2021 Board Meeting, as submitted by Amanda Stutsman, Deputy Town Clerk. (Recommend that the Minutes of the August 2, 2021 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 2021 accounts. (Recommend that the Audits be approved as presented.)

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

V. Presentation of Audit Report for Fiscal Year April 1, 2020 – March 31, 2021 by Richard W. Phillips, CPA. (Recommend that the FY2020 –2021 Audit be accepted and placed on file.)

VI. Bid for Parking Lot and Curb Ramps. (Recommend that the bid be awarded to Stark Excavating in the amount of $181,584 and the Supervisor and Township Clerk be authorized to execute the necessary documents.)

VII. Execution of a Shared Space Agreement Between the City of Bloomington Township and Tazwood Community Services, Incorporated for office space at the Township Center building. (Recommend that the Agreement be approved.)

VIII. Reports by Elected Officials

A. Comments: Deb Skillrud, Township Supervisor.

B. Comments: Steve Scudder, Township Assessor.

VIII. Public Comments

IX. Adjournment

MINUTES OF THE TOWN OF THE CITY OF
BLOOMINGTON TOWNSHIP
PUBLIC HEARING
MONDAY, AUGUST 2, 2021; 5:20 P.M.

The Board of Trustees for the Town of the City of Bloomington convened for a Public Hearing on the Proposed Fiscal Year 2021 - 2022 Budget Amendment in the Osbourne Room of the Bloomington Police Department at 5:20 p.m., Monday, August 2, 2021. The meeting was called to order by Trustee Mwilambwe.

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

Trustees present in-person: Donna Boelen, Sheila Montney, Julie Emig, Nick Becker, Mollie Ward, Jeff Crabill, Tom Crumpler, and Mboka Mwilambwe.

Trustees absent: Jamie Mathy and Jennifer Carrillo.

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

Staff present in-person: Leslie Yocum, Township Clerk.

Deborah Skillrud, Supervisor, stated the budget amendment had been available to the public for thirty (30) days. Budget amendments included the following additions to the Town Fund: $300,000 to the Community Emergency Response Program (CERP) and $317,514 to the Building Repairs line item. The top priority was parking lot improvements.

No individuals registered to speak live or had submitted emailed public comment.

Trustee Mwilambwe closed the Public Hearing at 5:23 p.m.

MINUTES OF THE TOWN OF THE
CITY OF BLOOMINGTON TOWNSHIP
MONDAY, AUGUST 2, 2021; 5:30 P.M.

The Board of Trustees for the Town of the City of Bloomington convened for a Regular Session in the Osbourne Room of the Bloomington Police Department at 5:30 p.m., Monday, August 2, 2021. The meeting was called to order by Trustee Mwilambwe.

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

Trustees present in-person: Donna Boelen, Sheila Montney, Julie Emig, Nick Becker, Mollie Ward, Jeff Crabill, Tom Crumpler, and Mboka Mwilambwe.

Trustees absent: Jamie Mathy and Jennifer Carrillo.

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

Staff present in-person: Leslie Yocum, Township Clerk.

Action and Approval of Minutes of the June 28, 2021, Board Meeting, as presented.

Motion by Trustee Boelen, seconded by Trustee Crabill, that the Minutes be approved as presented.

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

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Action and Approval of the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of June 2021 accounts as presented.

Motion by Trustee Boelen, seconded by Trustee Crabill, that the Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of June 2021 be approved as presented.

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

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

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

Motion by Trustee Boelen, seconded by Trustee Crabill, that the General Town Fund's Anticipated Expenditures be approved as presented.

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

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Approval of Fiscal Year (FY) 2021 – 2022 Amended Budget Ordinance.

Deborah Skillrud, Supervisor, stated the budget amendment had been available to the public for thirty (30) days. The Town Fund budget amendments included an additional $300,000 for the Community Emergency Response Program (CERP) and $317,514 to the Building Repairs line item. The top priority was parking lot improvements.

Trustee Becker requested additional information on the approximate $1 million increase from the approved budget estimated balance to the actual balance for the General Town Fund. Mrs. Skillrud would consult the Comptroller and provide a detailed answer to the Board.

Trustee Crumpler requested additional explanation regarding CERP. Mrs. Skillrud would provide new Trustees with the written CERP proposal. She explained General Assistance programs had statutory qualifications. CERP was more flexible to provide aid to residents in response to the COVID-19 pandemic. CERP is located in the General Town Fund which allows more flexibility.

Trustee Ward questioned if applicants must have had COVID-19 to qualify for the CERP. Mrs. Skillrud responded negatively. She provided multiple qualification examples. CERP was able to provide aid for utility billing where most funding sources were unable.

Trustee Crabill confirmed CERP funds were awarded after federal and state funds. Mrs. Skillrud responded affirmatively.

Trustee Crabill noted the City Council considered possibilities to aid those affected by COVID-19. Mrs. Skillrud agreed a partnership between the Township and City would be beneficial.

Leslie Yocum, Township Clerk, stated the City, through Executive Order, recently finalized a repayment plan for past due utility bills. The previous procedure required fifty percent (50%) of the past due balance be paid with the remaining balance, and any additional monthly charges, paid over six (6) months. The new process required twenty-five percent (25%) of the past due balance be paid with the remaining balance paid over six (6) months. Residents could apply once in a twelve (12) month period. The City streamlined the process.

Mrs. Skillrud discussed payment pledges and questioned the effect on the City's utility repayment plan. Mrs. Yocum stated August would be used as a notice month, listing the various ways the plan has been advertised, with no water shut offs until September. Residents would have approximately a month to enter a repayment plan or pay off their outstanding balance. The average past due balance on accounts was $500.

Trustee Mwilambwe requested Mrs. Yocum send the Board the repayment program information. Mrs. Yocum would provide the information to Tim Gleason, City Manager, who would provide details to City Council.

Motion by Trustee Crumpler, seconded by Trustee Ward, that FY 2021 - 2022 Amended Budget Ordinance be approved and passed.

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

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

Deborah Skillrud, Supervisor, addressed the Board. The Cemetery experienced a few issues because of the storm flooding. Cemetery staff was working with Township Officials of Illinois Risk Management Association (TOIRMA), to fix same. She added the number of General Assistance (GA) applications had increased.

Trustee Emig questioned if Mrs. Skillrud continued to meet with the Housing Coalition. Mrs. Skillrud had not attended the last few meetings due to scheduling conflicts. She has spoken with Coalition representatives to continue their working relationship.

Trustee Ward inquired if individuals within the homeless encampment were eligible for GA. Mrs. Skillrud responded affirmatively with limitations.

Trustee Ward questioned the possible barriers for those individuals or possible limitations on assistance. Mrs. Skillrud cited various qualification requirements and stated GA cannot provide medical assistance.

Trustee Ward confirmed with Mrs. Skillrud the homeless encampment residents would not be turned away from applying to Township services. Mrs. Skillrud added the Township office's address may be used for homeless GA applications and to receive mail if the individual was qualified for GA.

Trustee Ward questioned if Township staff went to homeless encampments to encourage participation in their programs. Mrs. Skillrud stated Township staff did not go into the field. They worked with other local referral organizations.

Trustee Crabill requested additional details on the anticipated General Assistance Fund balance. Mrs. Skillrud stated the tax levy had not been increased. She would provide clarification between estimated verses actual Fund Balances across all Township Funds. As a result of COVID - 19 and the additional federal and state assistance programs available, the Township had not seen the number of applicants anticipated, the result being an increased GA Fund balance.

Steve Scudder, Township Assessor, addressed the Board. His report covered the Illinois Department of Revenue's property tax exemptions. Exemptions affected property taxes. He reminded seniors how to apply for the Senior Exemptions. There were periodic audits to determine if the program's participants qualified or continued to qualify for the program.

Trustee Mwilambwe opened the meeting to receive Public Comment. Leslie Yocum, Township Clerk, stated that no one had registered to speak live or had submitted emailed public comment.

Motion by Trustee Boelen, seconded by Trustee Becker, that the meeting be adjourned.

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

Ayes: Trustees Boelen, Montney, Emig, Becker, Ward, Crabill, Crumpler, and Mwilambwe.

Nays: none.

Motion carried.

The meeting adjourned at 6:01 p.m.

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Amanda Stutsman, Township Deputy Clerk

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

OFFICE OF THE TOWN SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2021**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **23rd day of August 2021.**

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

Notary Public

This **23rd day of August 2021**.

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 **$1,192,015.18** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$138,031.64** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$1,677,056.96** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamison Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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

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

Town Clerk

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

Month of: JULY 2021

Public Funds at Commencement				
Cash: Prairie State Bank & Trust (53) Checking Balance			$ 76,479	
Investments: Illinois Fund			$ 1,139,069	
Investments: Prairie State Bank & Trust (64)			$ 1,826,781	
Public Funds at Commencement				$ 3,042,329
Public Funds Received This Month				
Interest: Prairie State Bank (53)			$ 35	
Interest: Prairie State Bank (64)			$ 276	
Interest: Illinois Funds (1085)			$ 20	
Other Income - Retiree Insurance			$ 1,403	
Other Income - GA Administration			$ 35	
Other Income - Workfare			$ 1,831	
Personal Property Replacement Tax			$ 52,926	
Public Funds Received This Month				$ 56,525
Public Funds Available				$ 3,098,854
Public Funds Expended This Month				$ 91,751
TOTAL Public Funds at Month End				**$ 3,007,104**
Public Funds at Month End				
Cash: Prairie State Bank & Trust (53) Checking Balance			$ 138,032	
Investments: Illinois Fund			$ 1,192,015	
Investments: Prairie State Bank & Trust (64)			$ 1,677,057	
TOTAL Public Funds at Month End				**$ 3,007,104**

Checking Account Activity				
Prairie State Bank & Trust (53) Balance at Commencement			$ 76,479	
Deposits	Interest: Prairie State Bank & Trust (53)	$ 35		
	Other Income - Retiree Insurance	$ 1,403		
	Other Income - Workfare	$ 1,831		
	Other Income - GA Administration	$ 35		
	Transfer from Prairie State Bank & Trust Reserve (64)	$ 150,000		
	Total Deposits for Month		$ 153,303	
	Total Funds Available			$ 229,782
Checks Written				
	Assessor's Office Expenses	$ 3,252		
	Community Agency Funding	$ 519		
	Compensation & Benefits	$ 85,758		
	Services & Expenses	$ 1,157		
	Supervisor's Office Expenses	$ 1,064		
	Total Checks Written		$ 91,751	
	Total Checks Written			$ 91,751
	Prairie State Bank & Trust (53) Balance at Month End			**$ 138,032**

Prairie State Bank & Trust (53) Reconciliation at Month End		
Balance per Bank Statement	$ 154,578	
Less Outstanding Checks	$ (16,546)	
Checkbook Balance per Reconciliation		**$ 138,032**

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

Statement of Receipts and Disbursements

Revenue		**Jul-21**	
	7000 Interest	$ 330	
	7400 Other Income	$ 3,269	
	7600 Personal Property Replacement Tax	$ 52,926	
	Total Revenue		$ 56,525
	Total Income		**$ 56,525**
Expense			
Assessor's Office			
	9171 Utilities	$ 193	
	9201 Office Supplies	$ 32	
	9271 Appraisal Services	$ 2,530	
	9291 Janitorial	$ 150	
	9301 Computer Services	$ 347	
	Total Assessor's Office		$ 3,252
Community Agency Funding			
	1025 GA Client Services	$ 519	
	Total Community Agency Funding		$ 519
Compensation (Salaries) & Benefits			
	7011 TWP Supervisor	$ 7,833	
	7021 TWP Assessor	$ 8,000	
	7031 Town Clerk	$ 200	
	7051 General Assistance Staff	$ 24,441	
	7061 Deputy Assessors	$ 24,807	
	7081 IMRF/Employer (2021 = 11.41%)	$ 6,891	
	7091 FICA (SS/MC)/Employer	$ 4,622	
	7101 Group Medical/Employer	$ 8,964	
	Total Compensation (Salaries) & Benefits		$ 85,758
Services & Expenses			
	1030 Legal Expense	$ 646	
	1035 Publishing	$ 142	
	1038 Other Expenditures	$ 49	
	1040 Building Maintenance	$ 58	
	1042 Janitorial Services & Supplies	$ 263	
	Total Services & Expenses		$ 1,157
Supervisor's Office			
	8121 Janitorial	$ 188	
	8131 Utilities	$ 290	
	8151 Car Expense	$ 108	
	8161 Education/Conference/Meetings	$ 100	
	8181 Equipment Repair/Rental	$ 283	
	8221 Computer/Contract Services	$ 62	
	8241 Membership Dues	$ 35	
	Total Supervisor's Office		$ 1,064
	Total Expense		**$ 91,751**
Net Income			**$ (35,225)**

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

Year to Date Budget Comparison

	Jul-21	Budget	$ Over Budget	% of Budget
Income				
Revenue				
7000 Interest	$ 1,124	$ 6,000	$ (4,876)	18.7%
7400 Other Income	$ 7,697	$ 30,000	$ (22,303)	25.7%
Other Income: Grants	$ (8,286)	$ 50,000	$ (58,286)	-16.6%
Other Income: TWP IGAs	$ 365	$ 5,000	$ (4,635)	7.3%
7450 Township Litigation Income	$ -	$ 25	$ (25)	0.0%
7600 Personal Property Replacement Tax	$ 143,157	$ 89,500	$ 53,657	160.0%
7800 Tax Levy	$ 845,028	$ 1,645,000	$ (799,972)	51.4%
7900 Proceeds from Loan	$ -	$ 20,000	$ (20,000)	0.0%
Total Revenue	$ 989,085	$ 1,845,525	$ (856,440)	53.6%
Total Income	$ 989,085	$ 1,845,525	$ (856,440)	53.6%
Expense				
Assessor's Office				
9141 Rent/Debt Service	$ -	$ 21,544	$ (21,544)	0.0%
9151 Auto Expense	$ 978	$ 3,000	$ (2,022)	32.6%
9161 Telephone	$ 540	$ 3,000	$ (2,460)	18.0%
9171 Utilities	$ 1,442	$ 5,800	$ (4,358)	24.9%
9191 Postage	$ -	$ 300	$ (300)	0.0%
9201 Office Supplies	$ 237	$ 2,000	$ (1,763)	11.8%
9211 Publications & Printing	$ -	$ 500	$ (500)	0.0%
9231 Equipment	$ -	$ 6,000	$ (6,000)	0.0%
9241 Equipment Repair/Rental	$ -	$ 1,500	$ (1,500)	0.0%
9251 Education/Meetings/Conferences	$ -	$ 9,000	$ (9,000)	0.0%
9261 Replatting & Remapping	$ -	$ 9,000	$ (9,000)	0.0%
9271 Appraisal Services	$ 5,610	$ 34,000	$ (28,390)	16.5%
9291 Janitorial	$ 600	$ 2,000	$ (1,400)	30.0%
9301 Computer Services	$ 1,075	$ 20,000	$ (18,925)	5.4%
9311 Mapping/GIS Services	$ 2,100	$ 30,000	$ (27,900)	7.0%
9312 Membership Dues/Assessor's Staff	$ -	$ 2,500	$ (2,500)	0.0%
Total Assessor's Office	$ 12,582	$ 150,144	$ (137,562)	8.4%
Community Agency Funding				
1022 Community Emergency Response Program (CERP)	$ -	$ 100,000	$ (100,000)	0.0%
1023 Community Medical	$ -	$ 18,500	$ (18,500)	0.0%
1025 GA Workfare Development/Client Services	$ 1,528	$ 71,200	$ (69,672)	2.1%
1026 Youth Services	$ -	$ 35,000	$ (35,000)	0.0%
1027 Senior Services	$ -	$ 68,500	$ (68,500)	0.0%
Total Community Agency Funding	$ 1,528	$ 293,200	$ (291,672)	0.5%
Compensation & Benefits				
7011 TWP Supervisor	$ 31,333	$ 94,000	$ (62,667)	33.3%
7021 TWP Assessor	$ 32,000	$ 96,000	$ (64,000)	33.3%
7031 Town Clerk	$ 800	$ 2,500	$ (1,700)	32.0%
7041 Town Trustees	$ 580	$ 2,800	$ (2,220)	20.7%
7051 General Assistance Staff	$ 97,762	$ 384,297	$ (286,535)	25.4%
7061 Deputy Assessors	$ 97,660	$ 404,000	$ (306,340)	24.2%
7081 IMRF/Employer (2021 = 11.41%)	$ 27,829	$ 123,755	$ (95,926)	22.5%
7091 FICA (SS/MC)/Employer	$ 18,643	$ 75,245	$ (56,602)	24.8%
7101 Group Medical/Employer	$ 35,857	$ 175,000	$ (139,143)	20.5%
7111 State Unemployment/Employer	$ 192	$ 1,600	$ (1,408)	12.0%
Total Compensation & Benefits	$ 342,657	$ 1,359,197	$ (1,016,540)	25.2%

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

Year to Date Budget Comparison (cont.)

Services & Expenses	Jul-21	Budget	$ Over Budget	% of Budget
1028 Membership Dues	$ 30	$ 2,000	$ (1,970)	1.5%
1029 Auditing Expense	$ -	$ 8,000	$ (8,000)	0.0%
1030 Legal Expense	$ 646	$ 12,000	$ (11,354)	5.4%
1034 Insurance	$ 12,978	$ 14,000	$ (1,022)	92.7%
1035 Publishing	$ 142	$ 2,000	$ (1,858)	7.1%
1038 Other Expenditures	$ 215	$ 4,000	$ (3,785)	5.4%
1039 Debt Service: Principle & Interest	$ -	$ 20,000	$ (20,000)	0.0%
1040 Building Maintenance	$ 1,112	$ 25,000	$ (23,888)	4.4%
1042 Janitorial Services & Supplies	$ 1,300	$ 12,000	$ (10,700)	10.8%
1043 Building Security	$ -	$ 3,500	$ (3,500)	0.0%
1044 Building Repairs	$ -	$ 60,000	$ (60,000)	0.0%
1045 Special Projects	$ -	$ 60,000	$ (60,000)	0.0%
Total Services & Expenses	$ 16,423	$ 222,500	$ (206,077)	7.4%
Supervisor's Office				
8091 Postage	$ -	$ 4,500	$ (4,500)	0.0%
8101 Rent/Debt Service	$ -	$ 40,000	$ (40,000)	0.0%
8121 Janitorial	$ 750	$ 5,000	$ (4,250)	15.0%
8131 Utilities	$ 2,163	$ 7,000	$ (4,837)	30.9%
8141 Telephones	$ 655	$ 5,000	$ (4,345)	13.1%
8151 Car Expense	$ 317	$ 4,000	$ (3,683)	7.9%
8161 Education/Conference/Meetings	$ 100	$ 3,000	$ (2,900)	3.3%
8171 Equipment	$ -	$ 5,000	$ (5,000)	0.0%
8181 Equipment Repair/Rental	$ 1,132	$ 8,000	$ (6,868)	14.2%
8191 Office Supplies	$ 120	$ 6,000	$ (5,880)	2.0%
8201 Printing	$ -	$ 3,000	$ (3,000)	0.0%
8211 Publications	$ -	$ 1,000	$ (1,000)	0.0%
8221 Computer/Contract Services	$ 279	$ 16,900	$ (16,621)	1.7%
8241 Membership Dues	$ 35	$ 450	$ (415)	7.8%
Total Supervisor's Office	$ 5,552	$ 108,850	$ (103,298)	5.1%
Emergency Transfer of Funds				
9000 GT Funds Transferred to GA Fund	$ -	$ 200,000	$ (200,000)	0.0%
Total Emergency Transfer of Funds	$ -	$ 200,000	$ (200,000)	0.0%
Total Expense	$ 378,742	$ 2,333,891	$ (1,955,149)	16.2%
Net Income	$ 610,343	$ (488,366)	$ 1,098,709	

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

Checking Account Activity

Date	Number	Name		Amount
0502 · Prairie State Bank & Trust (53)				
07/01/2021	Transfer	Prairie State Bank & Trust		150,000.00
07/01/2021	9135	Soaring Eagle Cleaning Services LLC		-600.00
07/05/2021	EFT	EFT-Valutec Card Solutions		-61.52
07/07/2021	9137	U-Haul		-268.98
07/07/2021	9138	Mescher Rinehart & Redlingshafer PC		-646.00
07/07/2021	9139	Maruna, Thomas O		-107.52
07/07/2021	9140	Bowman, Danny		-2,530.00
07/07/2021	9141	CDS Office Technologies		-88.00
07/07/2021	9142	NICOR Gas		-77.19
07/07/2021	9143	Quill Corporation		-31.96
07/13/2021	9144	Pantagraph; Lee Enterprises - Central Ill		-142.20
07/13/2021	9145	Coldwell Banker, Honig-Bell		-50.00
07/13/2021	9146	Tri-County Irrigation/TCI Companies Inc		-58.04
07/13/2021	9147	GATI; General Assistance Training Inst.		-100.00
07/13/2021	9148	TOI Supervisors Division		-35.00
07/14/2021	20210715	EFT-Payroll		-22,028.96
07/15/2021	14348295	EFT-Federal Tax Deposit		-7,707.59
07/15/2021	1932586256	EFT-IL Tax Deposit		-1,349.99
07/15/2021	EFT	TASC (Total Administrative Services Corp)		-669.14
07/15/2021	EFT	Prairie State Bank & Trust		-530.50
07/20/2021	9149	Huck's/WEX Bank		-59.30
07/20/2021	9150	CDS Leasing		-195.00
07/20/2021	9151	City of Bloomington Water Dept		-406.07
07/21/2021	8086	White Oak Township		35.00
07/27/2021	9152	U-Haul		-190.55
07/27/2021	9153	City of Bloomington Health Insurance		-15,458.79
07/27/2021	9154	NCPERS Group Life Ins		-128.00
07/27/2021	9155	VISA (SRS)		-296.85
07/28/2021	42101	Town of the City of Bloomington - CEM		8,167.02
07/29/2021	EFT	IMRF - Illinois Municipal Retirement Fund		1,403.08
07/29/2021	184132	East Jordan Plastics Inc		1,830.76
07/30/2021	20210731	EFT-Payroll		-20,152.56
07/30/2021	32603976	EFT-Federal Tax Deposit		-6,897.40
07/30/2021	1529933072	EFT-IL Tax Deposit		-1,261.61
07/30/2021	EFT	TASC (Total Administrative Services Corp)		-669.14
07/30/2021	EFT	Prairie State Bank & Trust		-530.50
07/30/2021	63254	EFT-IMRF		-16,589.22
07/30/2021	Credit	Interest		34.59
			Total	61,552.87

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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 ASSISTANCE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2021**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **23rd day of August 2021.**

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

Notary Public

This **23rd day of August 2021.**

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL ASSISTANCE FUND, and find the same in all respects true and correct and that there appears to be a balance of **$67,985.61** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$488,251.62** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jamison Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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

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

Town Clerk

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Town of the City of Bloomington--General Assistance Fund

Month of: JULY 2021

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 54,592	
Investments: Prairie State Bank & Trust (19)		$ 513,171	
Public Funds at Commencement			$ 567,764
Public Funds Received This Month			
Interest: Prairie State Bank (00)		$ 13	
Interest: Prairie State Bank (19)		$ 80	
Public Funds Received This Month			$ 93
Public Funds Available			$ 567,857
Public Funds Expended This Month			$ 11,620
TOTAL Public Funds at Month End			**$ 556,237**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 67,986	
Investments: Prairie State Bank & Trust (19)		$ 488,252	
TOTAL Public Funds at Month End			**$ 556,237**

Checking Account Activity			
Checkbook Balance at Commencement		$ 54,592	
Deposits:			
Interest: Prairie State Bank & Trust (00)	$ 13		
Transfer from Prairie State Bank & Trust Reserve (19)	$ 25,000		
Total Deposits for Month		$ 25,013	
Total Funds Available			$ 79,605
Checks Written: General Assistance			$ 11,620
Checkbook Balance at Month End			**$ 67,986**
Prairie State Bank & Trust (00) Reconciliation at Month End			
Balance per Bank Statement		$ 70,449	
Less Outstanding Checks		$ (2,464)	
Checkbook Balance per Reconciliation			**$ 67,986**

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

			Jul-21
Revenue			
7000 Interest		$ 93	
	Total Revenue		$ 93
	Total Income		**$ 93**
Expense: CW			
6011 Groceries/Personal Essentials		$ 5,139	
6021 Rent		$ 5,541	
6051 Utilities		$ 839	
6121 Allowances		$ 100	
	Total CW		$ 11,620
	Total Expense		**$ 11,620**
	Net Income		**$ (11,526)**

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

Income	Jul-21	Budget	$ Over Budget	% of Budget
Revenue				
7000 Interest	$ 343	$ 1,000	$ (657)	34.3%
7400 Other Income	$ -	$ 150	$ (150)	0.0%
7600 Personal Property Replacement Tax	$ 10,971	$ 12,000	$ (1,029)	91.4%
7700 Refunds & Recoveries	$ 7,849	$ 30,000	$ (22,151)	26.2%
7800 Tax Levy	$ 102,745	$ 200,000	$ (97,255)	51.4%
Total Revenue	$ 121,909	$ 443,150	$ (321,241)	27.5%
Total Income	$ 121,909	$ 443,150	$ (321,241)	27.5%
Expense				
CW				
6011 Groceries/Personal Essentials	$ 21,104	$ 112,500	$ (91,396)	18.8%
6021 Rent	$ 25,282	$ 250,000	$ (224,718)	10.1%
6051 Utilities	$ 3,937	$ 52,500	$ (48,563)	7.5%
6061 Medical	$ -	$ 20,000	$ (20,000)	0.0%
6071 Emergency Assistance	$ 4,758	$ 150,000	$ (145,242)	3.2%
6081 Hospital	$ -	$ 10,000	$ (10,000)	0.0%
6091 Funeral/Burial	$ -	$ 6,000	$ (6,000)	0.0%
6101 Transportation	$ -	$ 40,000	$ (40,000)	0.0%
6121 Allowances	$ 621	$ 10,000	$ (9,379)	6.2%
Total CW Expense	$ 55,703	$ 651,000	$ (595,297)	8.6%
Total Expense	$ 55,703	$ 651,000	$ (595,297)	8.6%
Net Income	$ 66,206	$ (207,850)	$ 274,056	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

Date	Number	Name	Amount
0501 · Prairie State Bank & Trust (00)			
07/01/2021	Transfer	Prairie State Bank & Trust	25,000.00
07/05/2021	EFT	EFT-Kroger via Valutec	-5,139.32
07/07/2021	36305	MIMG LII Arbors at Eastland LLC	-319.00
07/07/2021	36306	Ameren Illinois	-76.14
07/07/2021	36307	SRIM LLC %Redbird Property Mgmt Inc	-319.00
07/07/2021	36308	Lincoln Towers %Mid-Northern Group	-103.00
07/07/2021	36309	Ahrens, Charles dba Abundant Life in Chri	-250.00
07/13/2021	36310	Mayor's Manor LTD Partnership (laundry)	-10.00
07/13/2021	36311	BHA; Blmgtn Housing Authority (rent)	-383.00
07/13/2021	36312	Ameren Illinois	-477.36
07/13/2021	36313	Thrasher, Raymond E	-200.00
07/13/2021	36314	Miller Trust, Annetta O dba Miller Prop	-319.00
07/13/2021	36315	Phoenix Towers Preservation LP	-37.00
07/13/2021	36316	Jessen, Chad & Micha dba Red Rock Prop	-319.00
07/13/2021	36317	Bloomington Leased Housing Associates VI	-226.00
07/13/2021	36318	City of Bloomington Water Department	-141.70
07/13/2021	36319	GMTK Management LLC	-319.00
07/13/2021	36320	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-40.00
07/13/2021	36321	Clothier Land Trust H-187 %Willow Creek	-265.00
07/13/2021	36322	Sayeed, Yousuf dba Sun Down Express LLC	-319.00
07/13/2021	36323	Lincoln Towers %Mid-Northern Group	-93.00
07/13/2021	36324	Consalvo, Daniel J & Susan	-300.00
07/20/2021	36325VOID	Void	0.00
07/20/2021	36326	Shepard, Cynthia M dba Shakman Ent	-250.00
07/20/2021	36327	Ameren Illinois	-37.00
07/27/2021	36328VOID	Void	0.00
07/27/2021	36329	BHA; Blmgtn Housing Authority (laundry)	-40.00
07/27/2021	36330	Mayor's Manor LTD Partnership (laundry)	-10.00
07/27/2021	36331	Mayor's Manor LTD Partnership (rent)	-94.00
07/27/2021	36332VOID	Void	0.00
07/27/2021	36333	Powell, M & Kudrys, M dba RTPF Investment	-12.00
07/27/2021	36334	Uzueta, Stephanie D	-200.00
07/27/2021	36335	BHA; Blmgtn Housing Authority (rent)	-57.00
07/27/2021	36336	Fairmont LLC	-319.00
07/27/2021	36337	Sayeed, Yousuf dba Sun Down Express LLC	-319.00
07/27/2021	36338	Traver, Vera A & William S	-200.00
07/27/2021	36339	Karasen, Cihan	-319.00
07/27/2021	36340	Ameren Illinois	-107.08
07/30/2021	Credit	Interest	12.89
			13,393.29

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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--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2021**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **9th day of August 2021**.

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

Notary Public

This **9th day of August 2021**.

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 **$34,122.41** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **$677,870.48** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:
Joseph B Gibson

Cemetery Board Vice President:
Garrett Thalgott

Secretary/Treasurer for Cemetery Board:
Brad A Williams

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

This **23rd day of August 2021**.

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

WARD 1: Jamison Mathy

WARD 2: Donna Boelen

WARD 3: Sheila Montney

WARD 4: Julie Emig

WARD 5: Nick Becker

WARD 6: Jenn Carrillo

WARD 7: Mary "Mollie" Ward

WARD 8: Jeff Crabill

WARD 9: Tom Crumpler

Trustee Mboka Mwilambwe

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

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

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: JULY 2021

Funds at Commencement				
Cash: Heartland Bank 7774 (Checking)			$ 65,841	
Cash: Heartland Bank 7782 (Reserve)			$ 677,870	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)			$ 221,286	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2021			$ 249,376	
Funds at Commencement				$ 1,214,373
Other Funds Received This Month				
Opening/Closing Fees			$ 7,840	
Marker Commission			$ 5,992	
Sale of Lots			$ 6,000	
Sale of Crypts			$ 300	
Sale of Niches			$ 1,640	
Sales of Pet Cemetery Spaces			$ 50	
Income from Trusts			$ 1,108	
Other Income			$ 200	
Inspection Fees			$ 525	$ 23,655
Total Funds Received This Month				$ 23,655
Total Funds Available				$ 1,238,029
Funds Expended This Month				$ 51,658
TOTAL Funds at Month End				**$ 1,186,371**
Funds at Month End				
Cash: Heartland Bank 7774 (Checking)			$ 34,122	
Cash: Heartland Bank 7782 (Reserve)			$ 677,870	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)			$ 225,001	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2021			$ 249,376	
TOTAL Funds at Month End				**$ 1,186,371**

Checking Account Activity				
Checkbook Balance at Commencement				$ 65,841
Deposits	Opening/Closing Fees	$ 7,840		
	Sales - Other	$ 50		
	Sale of Lots	$ 6,000		
	Sale of Crypts	$ 300		
	Sale of Niches	$ 1,640		
	Other Income	$ 200		
	Marker Commission	$ 5,992		
	Income from Trusts	$ 1,092		
	Inspection Fees	$ 525		
	Prepaid O/C Deposits transferred **(to)/from** Acct 7114	$ (3,700)		
	Total Deposits for Month		$ 19,940	
	Total Funds Available			$ 85,781
Checks Written				
	Compensation & Benefits	$ 34,158		
	Administrative Expenses	$ 8,156		
	Cemetery Improvements, Maintenance & Repair	$ 5,066		
	Cemetery Operations	$ 4,278		
	Total Checks Written		$ 51,658	
	Total Checks Written			$ 51,658
	Checkbook Balance at Month End			**$ 34,122**
Bank Reconciliation at Month End				
Balance per Bank Statement			$ 48,229	
Plus Outstanding Deposits			$ 96	
Less Outstanding Checks			$ (14,203)	
	Checkbook Balance per Reconciliation			**$ 34,122**

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue		**Jul-21**	
	42000 Opening/Closing Fee	$ 7,840	
	42100 Marker Commission	$ 5,992	
	42500 Sale of Lots	$ 6,000	
	43000 Sale of Crypts	$ 300	
	43100 Sale of Niches	$ 1,640	
	44700 Other Income	$ 200	
	44850 Sales - Other	$ 50	
	49000 Income from Trusts	$ 1,092	
	49021 Inspection Fees	$ 525	
	Total Revenue		$ 23,640
	Total Income		**$ 23,640**
Expense			
Compensation & Benefits			
	50101 Wages: Administrative Staff	$ 5,377	
	50102 Wages: Cemetery Staff	$ 21,126	
	50201 Payroll Taxes	$ 1,926	
	50202 IMRF (2021 = 11.41%)	$ 2,917	
	50204 Employee Health Insurance	$ 2,781	
	50205 Direct Deposit Transmittal Fees	$ 32	
	Total Compensation & Benefits		$ 34,158
Administrative Expenses			
	51500 Contractual Services	$ 7,000	
	52000 Office Supplies	$ 289	
	52500 Utilities	$ 720	
	55450 Other Admin Expenses	$ 148	
	Total Administrative Expenses		$ 8,156
Cemetery Improvements, Maintenance & Repair			
	58000 Mausoleum (including debt service)	$ 5,066	
	Total Cemetery Improvements, Maintenance & Repair		$ 5,066
Cemetery Operations			
	55500 Fuel, Oil and Equipment	$ 1,069	
	56000 Tree Removal/Monument Repair	$ 450	
	56600 Cemetery Supplies & Maintenance	$ 351	
	56800 Disposal of Leaves/Branches	$ 471	
	57602 Grounds Maintenance/Repair	$ 470	
	58100 Grave Markers	$ 1,468	
	Total Cemetery Operations		$ 4,278
	Total Expense		**$ 51,658**
Net Income			**$ (28,019)**

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	Jul-21	Budget	$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	$ 260,255	$ 506,600	$ (246,345)	51.4%
41000 Personal Property Replacement Tax	$ 27,790	$ 30,000	$ (2,210)	92.6%
42000 Opening/Closing Fee	$ 39,810	$ 90,000	$ (50,190)	44.2%
42100 Marker Commission	$ 5,992	$ 9,000	$ (3,008)	66.6%
42500 Sale of Lots	$ 35,067	$ 45,000	$ (9,933)	77.9%
43000 Sale of Crypts	$ 3,280	$ 20,500	$ (17,220)	16.0%
43100 Sale of Niches	$ 19,670	$ 30,000	$ (10,330)	65.6%
44700 Sale of Burial Supplies	$ 200	$ 500	$ (300)	40.0%
42400 Sales - Other	$ 400	$ 2,000	$ (1,600)	20.0%
43500 Interest	$ 106	$ 3,000	$ (2,894)	3.5%
49000 Income from Trusts	$ 1,151	$ 4,000	$ (2,849)	28.8%
49020 Other Income & Special Events	$ 2,908	$ 3,000	$ (92)	96.9%
49021 Inspection Fees	$ 1,575	$ 2,500	$ (925)	63.0%
Total Revenue	$ 398,204	$ 746,100	$ (347,896)	53.4%
Total Income	$ 398,204	$ 746,100	$ (347,896)	53.4%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$ 23,303	$ 70,000	$ (46,697)	33.3%
50102 Wages: Cemetery Staff	$ 83,911	$ 225,000	$ (141,089)	37.3%
50201 Payroll Taxes - FICA	$ 7,798	$ 24,000	$ (16,202)	32.5%
50202 IMRF (2021 = 11.41%)	$ 11,651	$ 37,000	$ (25,349)	31.5%
50203 IDES - Unemployment Insurance	$ 2,572	$ 13,500	$ (10,928)	19.0%
50204 Employee Health Insurance	$ 11,123	$ 60,000	$ (48,877)	18.5%
50205/50206 Other Payroll Expenses	$ 121	$ 975	$ (854)	12.4%
Total Compensation & Benefits	$ 140,478	$ 430,475	$ (289,997)	32.6%
Administrative Expenses				
51100 Casualty Insurance	$ 20,299	$ 21,000	$ (701)	96.7%
51500 Contractual Services	$ 9,799	$ 11,000	$ (1,201)	89.1%
52000 Office Supplies	$ 821	$ 4,000	$ (3,179)	20.5%
52500 Utilities	$ 4,239	$ 18,500	$ (14,261)	22.9%
54000 Advertising	$ 495	$ 2,000	$ (1,505)	24.8%
54500 Dues/Seminars	$ -	$ 600	$ (600)	0.0%
55500 Legal Expense	$ -	$ 3,000	$ (3,000)	0.0%
55100 Audit Expense	$ -	$ 7,500	$ (7,500)	0.0%
55200 Financial Administration	$ -	$ 12,200	$ (12,200)	0.0%
55400 Special Event Expenses	$ 521	$ 10,000	$ (9,479)	5.2%
55450 Other Admin Expenses	$ 2,371	$ 5,000	$ (2,629)	47.4%
57900 Office Equipment	$ -	$ 3,000	$ (3,000)	0.0%
Total Administrative Expenses	$ 38,545	$ 97,800	$ (59,255)	39.4%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	$ 13,730	$ 20,000	$ (6,270)	68.6%
57800 Operating Equipment	$ 5,035	$ 17,000	$ (11,965)	29.6%
58000 Mausoleum (including debt service)	$ 20,264	$ 60,800	$ (40,536)	33.3%
58400 Scattering Grounds/Ossuary	$ -	$ 10,000	$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	$ 39,029	$ 107,800	$ (68,771)	36.2%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

		Jul-21		Budget		$ Over Budget	% of Budget
Cemetery Operations							
55500 Fuel, Oil & Equipment	$	3,664	$	10,000	$	(6,336)	36.6%
56000 Tree Removal/Monument Repair	$	900	$	19,000	$	(18,100)	4.7%
56500 Equipment Repairs	$	2,786	$	6,000	$	(3,214)	46.4%
56600 Cemetery Supplies & Maintenance	$	1,468	$	9,000	$	(7,532)	16.3%
56700 Rental Equipment & Leasing	$	-	$	1,000	$	(1,000)	0.0%
56800 Removal of Leaves/Branches	$	771	$	5,000	$	(4,229)	15.4%
57000 Office Repairs & Maintenance	$	152	$	2,000	$	(1,848)	7.6%
57602 Grounds Maintenance/Repairs	$	1,507	$	40,000	$	(38,493)	3.8%
57603 Road, Fence, Lot, Drains	$	188	$	50,000	$	(49,812)	0.4%
57700 Equipment Building	$	-	$	4,000	$	(4,000)	0.0%
58100 Grave Markers	$	5,183	$	16,000	$	(10,818)	32.4%
59900 Other Cemetery Expenses	$	-	$	15,000	$	(15,000)	0.0%
Total Cemetery Operations	$	16,618	$	177,000	$	(160,382)	9.4%
Total Expense	$	234,671	$	813,075	$	(578,404)	28.9%
Net Income	$	163,534	$	(66,975)	$	230,509	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

Date	Number	Name		Amount
10500 Heartland (7774)				
07/02/2021	Deposit	HBT - Heartland Bank & Trust		134.80
07/02/2021	Deposit	HBT - Heartland Bank & Trust		7,972.30
07/06/2021	Deposit	HBT - Heartland Bank & Trust		259.35
07/07/2021	42085	ColdSpring Memorial Group		-495.00
07/07/2021	42086	COMCAST Business		-148.68
07/07/2021	42087	City of Bloomington Water Dept		-4.14
07/07/2021	42088	Dave Capodice Excavating Inc		-616.35
07/08/2021	Deposit	HBT - Heartland Bank & Trust		48.10
07/09/2021	Deposit	HBT - Heartland Bank & Trust		2,701.85
07/13/2021	Deposit	HBT - Heartland Bank & Trust		4,712.43
07/13/2021	42089	Heartland Bank & Trust - mausoleum		-5,066.00
07/13/2021	42090	Pontiac Granite Co Inc		-575.00
07/13/2021	42091	RP Lumber Company Inc		-4.76
07/13/2021	42092	VISA BMCU...1484		-1,420.99
07/13/2021	42093	Growing Grounds		-254.98
07/13/2021	42094	Midwest Equipment II		-164.85
07/13/2021	EFT	Deluxe for Business		-68.56
07/15/2021	Deposit	HBT - Heartland Bank & Trust		23.97
07/15/2021	20210715	Payroll Direct Deposit		-9,624.70
07/15/2021	40110467	EFTPS - IRS		-2,425.52
07/15/2021	0887205136	IL Dept of Revenue		-567.71
07/15/2021	0715212798	Tullier, George & Anita		-1,000.00
07/15/2021	0715212798	Grismore, Hilda		-500.00
07/15/2021	0715212798	Beasley, James		-500.00
07/15/2021	0715212808	Stubbs, Elissa K		-1,700.00
07/15/2021	0715212808	Stubbs, Courtney		-1,700.00
07/15/2021	0715212818	Herman, Dawne (Kenneth)		500.00
07/15/2021	0715212818	Morehead, Ronald		1,200.00
07/20/2021	42095	City of Bloomington Water Dept		-481.31
07/20/2021	42096	AB Hatchery and Garden Center		-69.98
07/20/2021	42097	NICOR Gas		-85.62
07/21/2021	Deposit	HBT - Heartland Bank & Trust		19.15
07/21/2021	Deposit	HBT - Heartland Bank & Trust		194.70
07/23/2021	Deposit	HBT - Heartland Bank & Trust		3,745.00
07/27/2021	42098	ColdSpring Memorial Group		-847.50
07/27/2021	42099	Evergreen FS Inc		-1,068.67
07/27/2021	42100	ServPro of Augusta LLC		-6,000.00
07/27/2021	42101	City of Bloomington TWP - Reimburse		-8,167.02
07/29/2021	Deposit	HBT - Heartland Bank & Trust		23.97
07/30/2021	Deposit	HBT - Heartland Bank & Trust		96.35
07/30/2021	Deposit	HBT - Heartland Bank & Trust		3,580.00
07/30/2021	20210731	Payroll Direct Deposit		-10,154.63
07/30/2021	84391653	EFTPS - IRS		-2,616.58
07/30/2021	0042388240	IL Dept of Revenue		-602.34
			Total	-31,718.92

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CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

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

Misty Porter, Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **July 13, 2021** **through** **August 9, 2021.**

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

Subscribed and sworn to before me this **9th day of August 2021.**

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

Notary Public

This **9th day of August 2021**.

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

Cemetery Board President:
Joseph B Gibson

Secretary/Treasurer for Cemetery Board:
Brad A Williams

Cemetery Board Vice President:
Garrett Thalgott

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: August 9, 2021 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
56600	A+ Painting & Drywall	drywall repairs from sewage damage	8/31/21	$1,650.00
52000	Amazon/VISA	sewage damage (estimated)	8/31/21	$1,500.00
51500	CK Brush/VISA	drain cleaning (estimated)	8/31/21	$200.00
58100	ColdSpring Memorial Group	grave markers (estimated)	8/31/21	$300.00
52000	Deluxe/EFT/VISA	deposit books	8/31/21	$70.00
56500	Don Owen Tire Service/VISA	tire repairs	8/31/21	$350.00
56000	Embark Tree Removal	tree removal emergency	8/31/21	$3,200.00
55450	Farm & Fleet/VISA	uniforms (estimated)	8/31/21	$200.00
55450	Famous Dave's/VISA	employee luncheon (estimated)	8/31/21	$200.00
56600	Growing Grounds/VISA	wasp spray, fly catcher (estimated)	8/31/21	$11.00
56600	Harbor Freight/VISA	air gun, couplers, plumbing thread (estimated)	8/31/21	$14.00
56600	Illinois Portable Toilets/VISA	portable restroom services	8/31/21	$200.00
56600	Lowe's/VISA	sewage damage: tarp & terry towels (estimated)	8/31/21	$400.00
57800	Nord Outdoor Power Equipment/VISA	new equipment (estimated)	8/31/21	$300.00
56500	Nord Outdoor Power Equipment/VISA	chain oil (estimated)	8/31/21	$25.00
57700	VISA/Pipeworks Inc	New water line from street to shop, install water meter (estimated)	8/31/21	$6,000.00
57601	RP Lumber Company Inc/VISA	fasteners for flag poles in enclosures (estimated)	8/31/21	$20.00
56600	RP Lumber Company Inc/VISA	drain auger, drain cleaner, toilet, silicone, plywood, nails (est)	8/31/21	$300.00
51500	ServPro/VISA	sewage cleanup (estimated)	8/31/21	$800.00
55400	Walmart/VISA	special event: snacks (estimated)	8/31/21	$80.00
56600	Walmart/VISA	table (estimated)	8/31/21	$50.00
55450	Walmart/VISA	uniforms (estimated)	8/31/21	$40.00
		TOTAL: Requests for Payments		**$15,910.00**

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from **August 3, 2021, to August 23, 2021.**

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 **23rd day of August 2021**.

.

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

Notary Public

This **23rd day of August 2021**.

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: Jamison Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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

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

Town Clerk

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **August 23, 2021** Meeting

Compensation (Salaries)			Due		Amount
7011	TWP Supervisor	D Skillrud	08/31/21	$	3,916.67
7011	TWP Supervisor	D Skillrud	09/15/21	$	3,916.67
7021	TWP Assessor	S Scudder	08/31/21	$	4,000.00
7021	TWP Assessor	S Scudder	09/15/21	$	4,000.00
7041	Town Trustee **08/02/2021**	Ward 1: J Mathy	09/30/21	$	-
7041	Town Trustee **08/02/2021**	Ward 2: D Boelen	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Ward 3: S Montney	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Ward 4: J Emig	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Ward 5: N Becker	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Ward 6: J Carrillo	09/30/21	$	-
7041	Town Trustee **08/02/2021**	Ward 7: M Ward	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Ward 8: J Crabill	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Ward 9: T Crumpler	09/30/21	$	20.00
7041	Town Trustee **08/02/2021**	Trustee: M Mwilambwe	09/30/21	$	20.00
			Compensation (Salaries) TOTAL	**$**	**15,993.34**
Assessor's Claims					
9151	Auto Expense	BMCU Visa/COB/WEX/Parkway/Walden/Leman/Others (Est)	08/31/21	$	500.00
9161	Telephone	City of Bloomington/Frontier/Others (Estimated)	08/31/21	$	315.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	08/31/21	$	150.00
9171	Utilities	Ameren/Direct Energy Business (Estimated)	08/31/21	$	400.00
9171	Utilities	NICOR Gas/Direct Energy Business (Estimated)	08/31/21	$	250.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	08/31/21	$	150.00
9301	Computer Services	BMCU Visa/BNAR/MLS/Coldwell Bankers/ILDFPR/Others	08/31/21	$	60.00
9301	Computer Services	BMCU Visa/Adobe/Others (Estimated)	08/31/21	$	1,000.00
9301	Computer Services	BMCU Visa/COB/Verizon Wireless (Estimated)	08/31/21	$	50.00
9312	Membership Dues	BMCU Visa/BNAR/MLS/Others	08/31/21	$	852.00
			Assessor's Claims TOTAL	**$**	**3,727.00**
Community Agency Funding					
1025	GA Client Services/Workfare Development	BMCU VISA/Menard's/Lowe's/Walmart/Dollar General/Others	08/31/21	$	40.72
1025	GA Client Services/Workfare Development	BMCU VISA/U-Haul/Hucks/DSkillrud/Others	08/31/21	$	536.22
			Community Agency Funding TOTAL	**$**	**576.94**
Services & Expenses					
1028	Membership Dues	McLean County Elected Officials	08/31/21	$	246.38
1028	Membership Dues	McLean County Chamber of Commerce	08/31/21	$	435.00
1035	Publishing	Lee Industries/Pantagraph/Others (Estimated)	08/31/21	$	135.88
1040	Building Maintenance	BMCU Visa/Bill's Key & Lock/Others (Estimated)	08/31/21	$	250.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	08/31/21	$	311.00
1040	Building Maintenance	BMCU Visa/Illini Fire Equipment/Others (Estimated)	08/31/21	$	350.00
1040	Building Maintenance	American Pest Control	08/31/21	$	37.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply/Quill/Sam's Club/Amazon/Other	08/31/21	$	472.64
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC	08/31/21	$	262.50
1045	Special Projects	Farnsworth Group (Estimated)	08/31/21	$	9,940.00
			Services & Expenses TOTAL	**$**	**12,440.40**
Supervisor's Claims					
8091	Postage	BMCU VISA/USPS/Federal Express/Tcovert/Others (Estimated)	08/31/21	$	20.40
8121	Janitorial	Soaring Eagle Cleaning Services	08/31/21	$	187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	08/31/21	$	338.11
8131	Utilities	Ameren/Direct Energy Business (Estimated)	08/31/21	$	495.61
8131	Utilities	NICOR Gas/Direct Energy Business (Estimated)	08/31/21	$	500.00
8141	Telephones	Frontier/Verizon North/City of Bloomington/Others (Estimated)	08/31/21	$	300.00
8151	Car Expense	D Skillrud/others (Estimated)	08/31/21	$	351.12
8151	Car Expense	T Maruna/others (Estimated)	08/31/21	$	115.92
8181	Equipment Repair/Rental	BMCU VISA/CDS/Others	08/31/21	$	285.00
8191	Office Supplies	BMCU VISA/B&B Awards/Copy Shop/Kinkos/Others (Estimated)	08/31/21	$	21.60
8191	Office Supplies	BMCU Visa/COB/Quill/Sam's Club/Others (Estimated)	08/31/21	$	2,126.38
8221	Computer/Contract Services	EFT-Valutec (Estimated)	08/31/21	$	105.52
8241	Membership Dues	BMCU VISA/Township Officials of Illinois (TOI)	08/31/21	$	35.00
			Supervisor's Claims TOTAL	**$**	**4,882.16**
			TOTAL Request for Payment	**$**	**37,619.84**

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: JULY 2021

		Cemetery Public Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		$ 743,711	$ 3,042,329	$ 567,764	$ 4,353,804
Revenues	Interest		$ 330	$ 93	$ 424
	Income from Trusts	$ 1,092			$ 1,092
	Other Income	$ 200	$ 3,269		$ 3,469
	Township Litigation Income				$ -
	Personal Property Replacement Tax	$ -	$ 52,926	$ -	$ 52,926
	Marker Commissions	$ 5,992			$ 5,992
	Opening/Closing Fees	$ 7,840			$ 7,840
	Sales	$ 7,990			$ 7,990
	Inspection Fee	$ 525			$ 525
	Refunds and Recoveries			$ -	$ -
	Transfer to O/C Acct	$ (3,700)			$ (3,700)
	Tax Levy	$ -	$ -	$ -	$ -
	Proceeds from Loan				$ -
	Transfer between funds				$ -
	Trust Activity				$ -
	Total Revenues	$ 19,940	$ 56,525	$ 93	$ 76,558
Expenditures	Administrative Expenses	$ 8,156			$ 8,156
	Assessor's Office		$ 3,252		$ 3,252
	Capital Improvements	$ 5,066			$ 5,066
	Casework/General Assistance			$ 11,620	$ 11,620
	Cemetery Operations	$ 4,278			$ 4,278
	Community Agency Funding		$ 519		$ 519
	Compensation & Benefits	$ 34,158	$ 85,758		$ 119,916
	less change in payroll liability	$ (0)	$ -		$ (0)
	Services & Expenses		$ 1,157		$ 1,157
	Supervisor's Office		$ 1,064		$ 1,064
	Total Expenditures	$ 51,658	$ 91,751	$ 11,620	$ 155,028
Fund Balances at Month End		**$ 711,993**	**$ 3,007,104**	**$ 556,237**	**$ 4,275,334**

Revenue Distribution Report
Fiscal Year To Date ~ FY2022

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy **Extension** for Tax Year 2020	$ 506,623	$ 1,644,968	$ 200,008	$ 2,351,598
	Percentage	21.5438%	69.9511%	8.5052%	100.0000%
Personal Property Replacement Tax					
	04/06/2021 03-2021	$ 12,142	$ 39,424	$ 4,793	$ 56,359
	05/06/2021 04-2021	$ 15,648	$ 50,807	$ 6,177	$ 72,632
	07/08/2021 05-2021		$ 52,926		$ 52,926
	08/04/2021 05-2021	$ 11,402	$ (15,904)	$ 4,501	$ -
	TOTAL	$ 39,192	$ 127,253	$ 15,472	$ 181,918
Tax Levy Extension for Tax Year 2020					
	05/25/2021 01-2021	$ 38,444	$ 124,823	$ 15,177	$ 178,444
	06/10/2021 02-2021	$ 92,301	$ 299,694	$ 36,439	$ 428,435
	06/21/2021 03-2021	$ 96,003	$ 311,714	$ 37,901	$ 445,618
	06/29/2021 04-2021	$ 33,508	$ 108,796	$ 13,228	$ 155,532
	TOTAL	$ 260,255	$ 845,028	$ 102,745	$ 1,208,029

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2021

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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Phillips & Associates, CPAs, P.C.

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

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

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Town of the City of Bloomington, Illinois

We have audited the accompanying cash basis financial statements of the government activities, the aggregate discrete component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion on Modified Cash Basis of Accounting

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

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter describe in the "*Basis for Qualified Opinion on Modified Cash Basis Accounting*" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2021, 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, 2021

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2021

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	$ 1,876,805	$ 96,035
Cash restricted	-	174,217
Investments	1,009,987	467,513
Capital Assets (net of Accumulated Depreciation)	504,294	931,011
Total Assets	$ 3,391,086	$ 1,668,776
Liabilities		
Current Portion of Debt Certificates Payable	$ -	$ 30,028
General Obligation Debt Certificates	-	-
Total Liabilities	-	30,028
Net Position		
Invested in Capital Assets (net of Related Debt)	504,294	900,983
Restricted for General Assistance	490,031	-
Restricted for Cemetery Operations	-	737,765
Unrestricted	2,396,761	-
Total Net Position	$ 3,391,086	$ 1,638,748

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT WIDE - STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

Year Ended March 31, 2021

		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	Total	Discrete Component Unit
Governmental Activities:							
General Government	$ 1,230,086	$ 13,842	$ -	$ -	$ (1,216,244)	$ (1,216,244)	$ -
Public Assistance	454,650	-	-	-	(454,650)	(454,650)	-
Total Governmental Activities	1,684,736	13,842	-	-	(1,670,894)	(1,670,894)	-
Component Unit:							
General Government	79,270	-	-	-	-	-	(79,270)
Cemetery Operations	444,607	217,157	-	-	-	-	(227,450)
Total Component Unit	$ 523,877	$ 217,157	$ -	$ -	-	-	(306,720)
		General Revenues:					
		Taxes			1,843,521	1,843,521	506,314
		Intergovernmental					
		Replacement Taxes			157,993	157,993	43,392
		Refunds and Recoveries			37,951	37,951	-
		Interest			7,340	7,340	615
		Miscellaneous			42,386	42,386	22,096
		Transfers - Internal activity			-	-	-
		Total General Revenues and Transfers			2,089,191	2,089,191	572,417
		Changes in Net Position			418,297	418,297	265,697
		Net Position - Beginning			2,972,789	2,972,789	1,373,051
		Net Position - Ending			$ 3,391,086	$ 3,391,086	$ 1,638,748

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
MODIFIED CASH BASIS
March 31, 2021

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	$ 1,386,774	$ 490,031	$ 1,876,805
Investments	1,009,987	-	1,009,987
Total Assets	$ 2,396,761	$ 490,031	$ 2,886,792
Liabilities			
Due to other funds	$ -	$ -	$ -
Due to governmental entities	-	-	-
Total Liabilities	-	-	-
Fund Balances			
Restricted for General Assistance	-	490,031	490,031
Unassigned	2,396,761	-	2,396,761
Total Fund Balances	2,396,761	490,031	2,886,792
Total Liabilities and Fund Balances	$ 2,396,761	$ 490,031	$ 2,886,792

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2021

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	$ 1,643,738	$ 199,783	$ 1,843,521
Intergovernmental Revenue			
Personal Property Replacement Tax	140,871	17,122	157,993
Local Revenue	-	37,951	37,951
Miscellaneous	56,219	9	56,228
Interest	6,085	1,255	7,340
TOTAL REVENUES	1,846,913	256,120	2,103,033
Expenditures:			
General Government	914,337	-	914,337
Public Assistance	468,042	279,434	747,476
TOTAL EXPENDITURES	1,382,379	279,434	1,661,813
Excess (deficiency) of Revenues Over Expenditures	464,534	(23,314)	441,220
Other Financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	464,534	(23,314)	441,220
Fund Balance - Beginning of Year	1,932,227	513,345	2,445,572
Fund Balance - End of Year	$ 2,396,761	$ 490,031	$ 2,886,792

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS TO GOVERNMENTAL FUND STATEMENTS

March 31, 2021

Total Fund Balance - Total Governmental Funds	$	2,886,792
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.		504,294
Net Position of Governmental Activities	$	3,391,086
Net change in fund balances - total governmental funds	$	441,220
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.		(22,923)
Change in Net Position of Governmental Activities	$	418,297

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2021

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	$ 96,035	$ 96,035
Cash reserved	174,217	174,217
Investments	467,513	467,513
Capital Assets (net of Accumulated Depreciation)	931,011	931,011
Total Assets	$ 1,668,776	$ 1,668,776
Liabilities		
Current Portion of Debt Certificates Payable	$ 30,028	$ 30,028
General Obligation Debt Certificates	-	-
Total Liabilities	30,028	30,028
Net Position		
Invested in capital assets - Net of related debt	900,983	900,983
Unrestricted	737,765	737,765
Total Net Position	$ 1,638,748	$ 1,638,748

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

Year Ended March 31, 2021

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Total
Component Unit:						
General Government	$ 79,270	$ -	$ -	$ -	$ (79,270)	$ (79,270)
Public Assistance	444,607	217,157	-	-	(227,450)	(227,450)
Total Governmental Activities	$ 523,877	$ 217,157	$ -	$ -	$ (306,720)	(306,720)
		Taxes			506,314	506,314
		Intergovernmental			43,392	43,392
		Interest			615	615
		Miscellaneous			22,096	22,096
		Transfers - Internal activity			-	-
		Total General Revenues and Transfers			572,417	572,417
		Changes in Net Position			265,697	265,697
		Net Position - Beginning			1,373,051	1,373,051
		Net Position - Ending			$ 1,638,748	$ 1,638,748

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2021

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	$ 96,035	$ 96,035
Cash restricted	174,217	174,217
Investments	467,513	467,513
Total Assets	$ 737,765	$ 737,765
Liabilities		
Total Liabilities	$ -	$ -
Fund Balances		
Restricted	737,765	737,765
Unassigned	-	-
Total Fund Balance	737,765	737,765
Total Liabilities and Fund Balance	$ 737,765	$ 737,765

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

Year Ended March 31, 2021

	Governmental Funds	Totals
Revenues:		
Taxes	$ 506,314	$ 506,314
Intergovernmental Revenue	43,392	43,392
Local Revenue	217,157	217,157
Miscellaneous	22,096	22,096
Interest	615	615
TOTAL REVENUES	789,574	789,574
Expenditures:		
General Government	79,270	79,270
Cemetery Operations	332,999	332,999
Capital Outlay	32,490	32,490
Debt Service - Principal	58,873	58,873
Debt Service - Interest	1,919	1,919
TOTAL EXPENDITURES	505,551	505,551
Excess (Deficiency) of Revenues Over Expenditures	284,023	284,023
Fund Balance - Beginning of Year	453,742	453,742
Fund Balance - End of Year	$ 737,765	$ 737,765

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2021

Change in net position per Statement of Activities Modified Cash Basis	$ 265,697
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	77,199
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	(58,873)
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	$ 284,023

Net Position per Statement of Net Position Modified Cash Basis	$ 1,638,748
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling $1,489,600	(1,008,210)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	77,199
Beginning of year debt included only on the Statement of Net Position	88,901
Repayment of long-term debt	(58,873)
Fund balances per the Statement of Assets, Liabilities,and Fund Balances - Modified Cash Basis	$ 737,765

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2021

	Private-Purpose Trusts
Assets	
Cash and cash equivalents	$ 35,696
Investments	249,376
Total Assets	$ 285,072
Liabilities	$ -
Net Position Held in Trust	
Restricted	285,072
Total Net Position	$ 285,072

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2021

	Private-Purpose Trusts
Additions	
Investment Income	$ 6,095
Gain (loss) on investments	74,948
Total Revenue	81,043
Deductions	
Cemetery Operations	15,672
Total Expenditures	15,672
Change in Net Position	65,371
Net Position - Beginning of Year	219,701
Net Position - End of Year	$ 285,072

The Accompanying Notes are an Integral Part of these Financial Statements

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

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

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

BASIS OF PRESENTATION

A. Basic Financial Statements

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

Government-Wide Statements

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

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements - continued

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

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

Fund Accounting

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

Governmental Funds

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

<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 General Assistance fund accounts for tax levies restricted for assistance to individuals and families in need.

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

Fiduciary Funds

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

B. Significant Accounting Policies

Basis of Accounting

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Significant Accounting Policies - continued

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

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

Fair Value Measurements of Financial Instruments

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

Investments

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

Property and Equipment

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

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

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

Resource Utilization

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

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 2019 levy on November 25, 2019 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2020. Property taxes attached as an enforceable lien on property as of January 1, 2019 and are payable in two installments in the following year in June and September. Taxes from the 2019 Levy were collected and reported as revenue during the fiscal year ended March 31, 2021.

Program Revenues

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

Administrative Services

Discretely Presented Component Unit

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

Government Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting - continued

C. Committed Fund Balance

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

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

D. Assigned Fund Balance

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

E. Unassigned Fund Balance

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

F. Expenditures of Fund Balance

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

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 26, 2020, 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. In addition, an appropriation ordinance amendment was passed on June 29, 2020.

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.

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING - continued

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

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

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

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

NOTE 3 – CASH AND CASH INVESTMENTS

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

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

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

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

The Township holds the following investments at March 31, 2021:

Illinois Funds	$ 1,009,987

Cemetery private trust funds are allowed by statute to be invested in every kind of investment, including specifically bonds, debentures and other corporate obligations, preferred or common stocks and real estate mortgages.

Cash reserved represents cash on deposit for future cemetery burial services.

NOTE 3 – CASH AND CASH INVESTMENTS

The Cemetery holds the following investments which are recorded using fair market values at March 31, 2021:

General Funds		
Super Money Market	$	174,217
Super Money Market		467,513
	$	641,730
Fiduciary Funds		
Private Lot Trust Fund - Super Money Market	$	35,696
Investments in Private Irrevocable Trust		
Money Market Funds	$	1,602
Mutual and Exchange Traded Funds		
Fixed Income		
Vanguard Total Bond Market Index		16,941
IShares Core US Aggregate Bond		36,425
IShares iBoxx Investment Grade Corporate Bond		20,158
Equities		
SPDR Dow Jones Industrial Average		34,669
SPDR S&P 500		63,809
SPDR S&P Midcap 400		47,129
IShares Russell 2000		18,780
IShares MSCI EAFE		9,863
	$	249,376

Disclosures Relating to Interest Rate Risk

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

Disclosures Relating to Credit Risk

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

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

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2021, 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	(389,686)	-	(22,923)	(412,609)
Equipment	(26,579)	-	-	(26,579)
Total accumulated depreciation	(416,265)	-	(22,923)	(439,188)
Governmental activities capital assets, net	$ 527,217	$ -	$ (22,923)	$ 504,294

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
March 31, 2021

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	-
Total Depreciation Expense - Governmental Activities	$ 22,923

A summary of component unit fixed assets for the year ended March 31, 2021, was as follows:

Component Unit Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Land	$ 93,245	$ -	$ -	$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	653,191	-	-	653,191
Land Improvements	25,984	-	-	25,984
Infrastructure	309,164	-	-	309,164
Veteran's Area	68,100	-	-	68,100
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	2,327,367	-	-	2,327,367
Less accumulated depreciation for:				
Buildings & Improvements	(271,614)	-	(7,491)	(279,105)
Equipment	(510,571)	-	(26,816)	(537,387)
Land Improvements	(10,394)	-	(1,732)	(12,126)
Infrastructure	(253,670)	-	(11,196)	(264,866)
Veteran's Area	(10,484)	-	(6,068)	(16,552)
Mausoleum	(355,669)	-	(23,896)	(379,565)
Total accumulated depreciation	(1,412,402)	-	(77,199)	(1,489,601)
Total capital assets being depreciated, net	914,965	-	(77,199)	837,766
Business-type activities capital assets, net	$ 1,008,210	$ -	$ (77,199)	$ 931,011

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

Component Unit Activities – General Fund:	
Buildings & Improvements	$ 7,491
Equipment	26,816
Land Improvements	1,732
Infrastructure	11,196
Veteran's Area	6,068
Mausoleum	23,896
Total depreciation expense – Component Unit Activities:	$ 77,199

NOTE 5 – LONG-TERM DEBT

Component Unit Activities
General Obligation Debt Certificates

On February 25, 2008, the Board of Trustees for the Township approved Ordinance No. 2008-01 authorizing the issuance of General Obligation (Limited Tax) Debt Certificates, Series 2008 not to exceed $688,725 to finance Cemetery township facilities. The debt is included as part of the discretely presented component unit of the Township. There was no levy and extension of taxes for repayment of the certificates. The Cemetery plans to pay the certificates from its general revenues. The certificates original interest rate was 4.5%, however, the township refinanced the certificates on September 9, 2013 at a new interest rate of 3.10%. The revised monthly payments including principle and interest, are amortized over the remainder of the fifteen year period. The Township has the option to redeem the certificates in any amount prior to the stated due date. The total amount outstanding at March 31, 2021 was $30,028.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2021, are as follows:

Year Ending March 31		General Obligation Debt Certificate Principal	Interest	Total
2022		30,028	271	30,299
	Total	$ 30,028	$ 2,196	$ 30,299

Changes in Outstanding Debt – Transactions for the year ended March 31, 2021 are summarized as follows:

	Balance April 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
General Obligation Bond	$ 88,901	$ -	$ 58,873	$ 30,028	$ 30,028
Total Activities	$ 88,901	$ -	$ 58,873	$ 30,028	$ 30,028

Legal Debt Margin - The legal debt margin of the Township, as of March 31, 2021 is computed as follows:

Assessed Valuation (Property Tax Year 2020)	$ 1,886,863,676
Debt Limit – 2.875% of assessed value	$ 54,247,331
Less: Debt subject to General Obligation Bond	(30,028)
Legal Debt Margin	$ 54,217,303

NOTE 6 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

IMRF Plan Description

The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

At December 31, 2020, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	29
Inactive, non-retired members	24
Active members	16
Total	69

NOTE 6 – RETIREMENT PLANS - CONTINUED

Contributions

As set by statute, Township regular plan members are required to contribute 4.5% of their annual covered salary. The statutes require the Township to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual required contribution rate for the calendar year 2020 was 11.62%. The Township also contributes for disability benefits, death benefits, and supplemental retirements benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

The Township's pension contributions included in these financial statements as expense for the current fiscal year on a modified cash basis is $109,962. This includes $24,844 contributed by the discrete component unit Evergreen Cemetery. Pension expense(income) determined for calendar year 2020 reported on an accrual basis was $(155,633).

Net Pension Liability

The Township's net pension liability(asset), $(225,633), was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine the 2020 Contribution Rates:

- Actuarial Cost Method: Aggregate Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 23-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers (two employers were financed over 27 years and four others were financed over 28 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 3.25%
- Price Inflation: 2.50%
- Salary Increases: 3.35% to 14.25% including inflation
- Investment Rate of Return: 7.25%
- Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
- Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

There were no benefit changes during the year.

NOTE 6 – RETIREMENT PLANS - CONTINUED

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments ((to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2020 was as follows:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Service Cost	$ 111,173	$ -	$ 111,173
Interest on the Total Pension Liability	531,382	-	531,382
Differences between expected and actual experience of the Total Pension Liability	79,134	-	79,134
Change of assumptions	(48,818)	-	(48,818)
Benefit payments, including refunds of employee contributions	(502,116)	(502,116)	-
Contributions-Employer	-	109,692	(109,692)
Contributions-Employee	-	42,480	(42,480)
Net investment income	-	1,034,782	(1,034,782)
Other (Net Transfer)	-	111,641	(111,641)
Net Change in total pension liability	170,755	796,479	(625,274)
Balances at December 31, 2019	7,524,885	7,124,794	400,091
Balances at December 31, 2020	$ 7,695,640	$ 7,921,273	$ (225,633)

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability	$ 529,619	$ (225,633)	$ (843,667)

NOTE 7 – OTHER INDIVIDUAL FUND DISCLOSURES

A. The Cemetery (discrete component unit) employees participate in the IMRF pension plan and reimburse the Town for their share of employer costs incurred. In addition, the Cemetery reimburses the Town for services provided by the fiscal office. There were no individual fund inter-fund receivable and payable balances at March 31, 2021 between the Town fund and the Cemetery Fund component unit.

B. There were no deficit fund balances of individual funds at March 31, 2021.

NOTE 8 - VACATION AND SICK LEAVE

The Township provides full-time employees with vacation and sick leave in varying amounts. Vacation and sick pay expenses are charged to operations when taken by the employee. The Township has not recorded the liability for vacation, which totals $31,587 on March 31, 2021.

NOTE 9 - CONTINGENCIES AND COMMITMENTS

1. *Debit Cards and Disbursing Orders*

The Township provides assistance to income-qualified recipients in the form of debit cards, disbursing orders and referrals. At year-end, the Township was liable for $6,341 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled $2,484 and the total amount of unpaid general assistance disbursing orders was $378 at March 31, 2021.

NOTE 10 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

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

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

NOTE 12 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through August 13, 2021, which represents the date the financial statements were available to be issued.

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2021

	2021			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Tax Revenues:				
Property Taxes	$ 1,645,000	$ 1,645,000	$ 1,643,738	$ (1,262)
Intergovernmental Revenue:				
Personal Property Replacement Tax	125,000	87,500	140,871	53,371
John Scott Administration	-	-	-	-
Work Fare Administration	-	-	1,237	1,237
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	15,000	3,750	6,085	2,335
Retiree Insurance Reimbursements	-	-	16,918	16,918
Cemetery Benefits Reimbursements	-	-	-	-
Litigation Income	25	25	-	(25)
Other Income	120,000	110,000	25,864	(84,136)
Total Revenues	1,905,025	1,846,275	1,846,913	(638)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	-	(21,544)
Auto Expense	3,000	3,000	2,844	(156)
Telephone	4,000	4,000	2,887	(1,113)
Utilities	5,800	5,800	4,904	(896)
Postage	300	300	165	(135)
Office Supplies	2,000	2,000	4,182	2,182
Publications and Printing	500	500	-	(500)
Publications	-	-	-	-
Equipment	6,000	6,000	3,384	(2,616)
Equipment Repair/Rental	1,500	1,500	-	(1,500)
Education/Conference/Meetings	9,000	9,000	3,040	(5,960)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	34,000	34,000	13,259	(20,741)
Recorder	-	-	-	-
Janitorial	2,000	2,000	1,800	(200)
Computer Services	20,000	20,000	23,913	3,913
Mapping/GIS Services	30,000	30,000	-	(30,000)
Membership Dues/Assessor's Staff	2,500	2,500	2,085	(415)
Total Assessor's Office Expenditures	151,144	151,144	62,463	(88,681)
Total Expenditures (current page)	$ 151,144	$ 151,144	$ 62,463	$ (88,681)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2021

	2021			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 151,144	$ 151,144	$ 62,463	$ (88,681)
Community Agency Funding				
Community Medical	18,500	18,500	18,500	-
Transportation	-	-	-	-
GA Client Service Funding	55,400	71,200	51,502	(19,698)
Youth Services	35,000	35,000	35,000	-
Senior Services	68,500	68,500	68,500	-
Community Emergency Response Fund	-	100,000	-	(100,000)
Grant #1	35,000	5,000	1,714	(3,286)
Grant #2	50,000	50,000	-	(50,000)
	262,400	348,200	175,216	(172,984)
Compensation and Benefits				
Supervisor	94,000	94,000	94,000	-
Assessor	96,000	96,000	96,000	-
Town Clerk	2,500	2,500	2,400	(100)
Town Trustees	2,800	2,800	2,500	(300)
General Assistance Staff	384,297	384,297	292,826	(91,471)
Deputy Assessors	404,000	404,000	294,159	(109,841)
IMRF/Employer	123,755	123,755	82,784	(40,971)
FICA (SS/MC)/Employer	75,000	75,000	55,465	(19,535)
Group Medical Insurance/Employer	175,000	175,000	119,328	(55,672)
Unemployment Insurance/Employer	1,600	1,600	1,077	(523)
Total Compensation and Benefit Expenditures	1,358,952	1,358,952	1,040,539	(318,413)
Services and Expenses				
Membership Dues	2,000	2,000	1,667	(333)
Auditing Expenses	8,000	8,000	7,150	(850)
Legal Expenses	10,000	12,000	5,358	(6,642)
Court Costs	-	-	-	-
Surety Bonds	-	-	-	-
Insurance	14,000	14,000	12,773	(1,227)
Publishing	1,500	2,000	686	(1,314)
Other Expenses	4,000	4,000	2,237	(1,763)
Debt Service-Princ. Int.	-	20,000	-	(20,000)
Building Maintenance	6,000	10,000	8,579	(1,421)
Janitorial Services and Supplies	6,000	12,000	5,856	(6,144)
Building Security	1,000	3,500	-	(3,500)
Building Reparis	200,000	25,000	-	(25,000)
Special Projects	50,000	40,000	17,798	(22,202)
Total Services and Expenses	302,500	152,500	62,104	(90,396)
Total Expenditures (current page)	$ 2,074,996	$ 2,010,796	$ 1,340,322	$ (670,474)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2021

	2021			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 2,074,996	$ 2,010,796	$ 1,340,322	$ (670,474)
Supervisor's Office Expenditures:				
Postage	1,500	4,500	1,425	(3,075)
Rent/Debt Service	40,000	40,000	-	(40,000)
Janitorial	2,500	5,000	2,250	(2,750)
Utilities	7,000	7,000	7,356	356
Telephones	5,000	5,000	3,748	(1,252)
Car Expense	4,000	4,000	1,086	(2,914)
Education/Conference/Meetings	3,000	3,000	1,256	(1,744)
Equipment	5,000	5,000	4,521	(479)
Equipment Repair/Rental	8,000	8,000	3,332	(4,668)
Office Supplies	4,000	6,000	5,724	(276)
Printing Expenses	3,000	3,000	-	(3,000)
Publications	1,000	1,000	75	(925)
Computer Services/Contracts	16,900	16,900	11,224	(5,676)
Membership Dues	450	450	60	(390)
Total Supervisor's Office Expenditures	101,350	108,850	42,057	(66,793)
Total Expenditures	2,176,346	2,119,646	1,382,379	(737,267)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(271,321)	(273,371)	464,534	737,905
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	-	(200,000)	-	200,000
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(271,321)	(473,371)	464,534	$ 937,905
Fund Balance - Beginning of Year			1,932,227	
Fund Balance - End of Year			$ 2,396,761	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Assistance Welfare Fund
Year Ended March 31, 2021

	2021			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	$ 200,000	$ 200,000	$ 199,783	$ (217)
Intergovernmental Revenue:				
Personal Property Replacement Tax	20,000	14,000	17,122	3,122
Other Local Revenues				
Refunds and Recoveries	30,000	30,000	37,951	7,951
Interest	1,500	750	1,255	505
Other	150	150	9	(141)
Total Revenues	251,650	244,900	256,120	11,220
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	90,000	112,500	85,876	(26,624)
Rent	200,000	250,000	129,764	(120,236)
Utilities	30,000	52,500	18,821	(33,679)
Medical	20,000	20,000	-	(20,000)
Emergency Assistance	85,000	170,000	38,360	(131,640)
Hospital	10,000	10,000	-	(10,000)
Burial	3,000	6,000	1,000	(5,000)
Transportation	60,000	40,000	893	(39,107)
Allowances	10,000	15,000	4,720	(10,280)
Total Expenditures	508,000	676,000	279,434	(396,566)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(256,350)	(431,100)	(23,314)	407,786
Other Financing Sources (Used)				
Operating Transfers - In	-	200,000	-	(200,000)
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	$ (256,350)	$ (231,100)	(23,314)	$ 207,786
Fund Balance - Beginning of Year			513,345	
Fund Balance - End of Year			$ 490,031	

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

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

Component Unit - General Governmental Fund
Year Ended March 31, 2021

	2021			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Taxes:				
Property and Related Taxes	$ 506,600	$ 506,600	$ 506,314	$ (286)
Intergovernmental Revenue:				
Replacement Tax	35,000	24,500	43,392	18,892
Other Local Sources:				
Opening/Closing	90,000	90,000	87,970	(2,030)
Marker Commission	9,000	9,000	8,156	(844)
Sale of Spaces	125,900	125,900	117,956	(7,944)
Interest from savings/Checking	3,000	3,000	615	(2,385)
Income from Trusts	4,000	4,000	12,900	8,900
Other Income	3,500	3,500	9,196	5,696
Inspection Fees	3,000	3,000	3,075	75
Total Revenues	780,000	769,500	789,574	20,074
EXPENDITURES:				
Administrative Expenditures:				
Wages	305,000	305,000	226,603	(78,397)
Payroll Taxes & IMRF	134,408	134,408	41,039	(93,369)
IDES - Unemployment	-	-	6,517	6,517
Employee Insurance	-	-	35,524	35,524
Payroll Fees	-	-	474	474
Casualty Insurance	21,000	21,000	20,840	(160)
Contractual Services	10,000	10,000	8,168	(1,832)
Office Supplies	4,000	4,000	2,821	(1,179)
Utilities	18,500	18,500	15,522	(2,978)
Advertising	2,000	2,000	1,056	(944)
Dues and Seminars	600	600	500	(100)
Legal Expense	3,000	3,000	-	(3,000)
Audit Expense	7,500	7,500	7,150	(350)
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	10,000	10,000	6,802	(3,198)
Office Equipment	3,000	3,000	-	(3,000)
Equipment Building	1,000	1,000	1,048	48
Other Admin Expense	5,000	5,000	4,211	(789)
Total Administrative Expenditures	537,208	537,208	390,475	(146,733)
Total Expenditures (current page)	$ 537,208	$ 537,208	$ 390,475	$ (146,733)

(continued)

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

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

Component Unit - General Governmental Fund
Year Ended March 31, 2021

	2021			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 537,208	$ 537,208	$ 390,475	$ (146,733)
Cemetery Operations:				
Fuel, Oil and Equipment	11,000	11,000	5,665	(5,335)
Tree Removal and Monument Repairs	19,000	19,000	12,360	(6,640)
Equipment Repairs	5,000	5,000	1,530	(3,470)
Cemetery Supplies & Maintenance	5,000	5,000	72	(4,928)
Equipment Rental and Leasing	1,000	1,000	-	(1,000)
IGA Leaves and Branches	5,000	5,000	3,200	(1,800)
Other Expenses	16,000	16,000	15	(15,985)
Total Cemetery Operation Expenditures	62,000	62,000	22,842	(39,158)
Capital Outlays:				
Operating Equipment	15,000	15,000	14,388	(612)
Office Building	5,000	5,000	27	(4,973)
Flags & Poles	10,000	10,000	4,780	(5,220)
Grounds Maintenance & Repairs	10,000	10,000	7,610	(2,390)
Road, Fence, Lots, Drains, Flags & Flag Poles	50,000	50,000	18	(49,982)
Mausoleum (including debt service)	60,792	60,792	60,792	-
Grave Markers	20,000	20,000	4,610	(15,390)
Scattering Grounds	10,000	10,000	9	(9,991)
Total Capital Outlay Expenditures	180,792	180,792	92,234	(88,558)
Total Expenditures	780,000	780,000	505,551	(274,449)
Excess (deficiency) of Revenue over Expenditures	-	(10,500)	284,023	294,523
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	$ -	$ (10,500)	284,023	$ 294,523
Fund Balance - Beginning of Year			453,742	
Fund Balance - End of Year			$ 737,765	

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a modified cash basis, which is the basis of accounting followed by the Township when preparing its financial statements. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 26, 2020, 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. In addition, an appropriation ordinance amendment was passed on June 29, 2020.

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

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

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

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

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Assessed Valuation	$ 1,880,796,385	$ 1,871,606,642	$ 1,857,445,338	$ 1,850,628,917	$ 1,810,956,798	$ 1,795,475,453	$ 1,761,520,835	$ 1,524,822,330	$ 1,557,479,968	$ 1,331,224,372	$ 1,305,122,677
Tax Rates:											
General Corporate	0.0875	0.0881	0.0832	0.0808	0.0881	0.0777	0.0614	0.0763	0.0752	0.0908	0.0954
Cemetery	0.0269	0.0271	0.0273	0.0274	0.0280	0.0282	0.0288	0.0332	0.0325	0.0380	0.0369
General Assistance	0.0106	0.0107	0.0162	0.0135	0.0083	0.0195	0.0323	0.0320	0.0356	0.0443	0.0498
Total Tax Rates	0.1250	0.1259	0.1266	0.1217	0.1244	0.1254	0.1225	0.1415	0.1433	0.1731	0.1822
Tax Extensions:											
General Corporate	$ 1,644,945	$ 1,645,005	$ 1,545,023	$ 1,494,938	$ 1,595,091	$ 1,395,084	$ 1,081,500	$ 1,162,677	$ 1,171,536	$ 1,208,752	$ 1,245,609
Cemetery	506,686	506,572	506,525	506,517	506,525	506,683	506,600	506,698	506,025	505,998	481,982
General Assistance	199,929	199,977	299,977	250,020	149,947	349,938	568,450	487,486	553,996	589,466	649,951
Total Tax Extensions	$ 2,351,560	$ 2,351,554	$ 2,351,525	$ 2,251,475	$ 2,251,563	$ 2,251,706	$ 2,156,550	$ 2,156,861	$ 2,231,557	$ 2,304,216	$ 2,377,542
Collections *	$ -	$ 2,349,835	$ 2,350,579	$ 2,249,780	$ 2,246,606	$ 2,248,624	$ 2,154,112	$ 2,154,689	$ 2,230,570	$ 2,307,000	$ 2,377,122

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

FOR: Honorable Township Trustees

SUBJECT: Analysis of Bids and Approval of Contract for Parking Lot Improvements

RECOMMENDATION/MOTION: That the bid for Parking Lot Improvements be awarded to Stark Excavating, Bloomington, IL in the amount of $181,584 the contract be approved, and the Supervisor be authorized to execute the necessary documents.

BACKGROUND: In 2003, the Farnsworth Group, (FG), designed the Township Building. In 2020, FG prepared a Property Condition Assessment, (PCA). Upon review of the PCA, Township staff concluded parking lot improvements would be the first project. This decision was based upon the lot's current condition. This project includes the parking lot, sewer manhole plus the ADA, (Americans with Disabilities Act), curb ramps and parking signage.

The Township entered into a Project Services Agreement with FG to provide professional services for Parking Lot Improvements. On August 17, 2021 at 10:00 a.m., bids were publicly opened and read for Parking Lot Improvements. Four (4) of bids were received and are as follow:

COMPANY	BID AMOUNT
Stark Excavating, Bloomington, IL	$181, 584.00
A & R Mechanical, Urbana, IL	$283,550.00
Rowe Construction, Bloomington, IL	$266,750.00
Verardo Construction, Bartonville, IL	$305,000.00

Staff is recommending the bid be accepted from Stark Excavating.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Township staff, the FG and LIFE-CIL. Public notice of the bid was placed in The Pantagraph on July 21, 2021. A pre bid meeting was held at the Township Building parking lot on July 28, 2021. NUMBER (X) bids were received.

ADMINISTRATOR RESPONSE: The Township's FY 2021 – 2022 budget was amended at the Board's rescheduled regular meeting on August 2, 2021. The Town Fund's Building Repairs line item was increased by $317,514. This amount reflected the estimated costs found the PCA's Levels ADA and Year 1 items.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud, Supervisor

FOR: Honorable Township Trustees

SUBJECT: Authorization to Execute a Shared Space Agreement Between City of Bloomington Township (Township) and Tazwood Community Services, Incorporated (TCSI) for Office Space at the Township Center Building

RECOMMENDATION/MOTION: That the Shared Space Agreement with Tazwood Community Services, Inc. be approved, and the Supervisor be authorized execute the necessary documents.

BACKGROUND: In the past, Mid-Central Community Agency (MCCA) served McLean County residents with Low Income Home Energy Assistance Program (LIHEAP) and Weatherization assistance to eligible income-qualified households.

Beginning August 30, 2021, TCSI, a not-for-profit agency, has been designated by the Illinois Department of Commerce and Economic Opportunity (DCEO) to administer the LIHEAP, Weatherization, Percentage of Income Payment Plan, (PIPP), and the newest program, Low Income Water Assistance Program (LIWAP) to McLean County residents.

TCSI also serves Livingston, Tazewell and Woodford counties. The main office is located in Pekin, Illinois. TCSI also has an office on Eldorado Road in Bloomington.

The Township has an available office space in the Township Center building. Township serves the same individuals with utility needs. Township staff believes this non-financial partnership will serve our mutual clients well to provide services closer to those who need assistance with utility bills. The coordination between Township and TCSI will maximize efforts to relieve household debt.

John Redlingshafer, Township attorney, has reviewed and edited the Shared Space Agreement.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: TOIRMA staff, John Redlingshafer, Township attorney, and Tazwood Community Services, Incorporated.

ADMINISTRATOR RESPONSE: Respectfully request that the Agreement be approved and the Supervisor be authorized to execute the necessary documents.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

SHARED SPACE AGREEMENT

This Shared Space Agreement (the “Agreement”) is entered into this **30th** day of **August, 2021** (“Effective Date”) by and between The City of Bloomington Township (“TOWNSHIP”), a local government agency with a place of business at 607 South Gridley Street, Suite B, Bloomington, Illinois, 61701 (the “Premises”) and Tazwood Community Services, Incorporated, located at 610 Park Avenue, Pekin, Illinois, 61554 (“TAZWOOD”).

WHEREAS TOWNSHIP provides shared working space for two intake workers once or twice per week between the hours of 8 o’clock a.m. and 4:30 o’clock p.m.;

WHEREAS TAZWOOD desires to license shared working space from TOWNSHIP on the terms and conditions set forth below;

NOW, THEREFORE, in consideration of the mutual covenants, promises and conditions contained herein, TOWNSHIP and TAZWOOD each hereby agree as follows:

1. Term. The initial term of this Agreement shall commence upon the Effective Date and shall end two months thereafter (“Initial Term”). Following the Initial Term, this Agreement shall be automatically renewed on a month-to-month basis until terminated pursuant to Paragraph 11.

2. License of Shared Space. Subject to the terms and conditions of this Agreement, TAZWOOD has licensed the following shared working space (the “Workspace”):

- Private Office - Desk, chair, and storage in an enclosed private office with a lock.
- Dedicated Desk - Desk, chair, and storage cabinet with lock in an open space.
- Telephone access

TOWNSHIP will provide the following additional services to TAZWOOD:

a. Access to a conference room or orientation room, as available, on a first come first-served basis, during regular business hours (weekdays, 8 o’clock a.m. to 5 o’clock p.m.);
b. Access to electrical outlets for TAZWOOD
c. Parking, as available, on a first come first served basis;

4. License Fees. TAZWOOD shall have no expectation of compensation. Additionally, the TAZWOOD agrees to refrain from participating in any activity, which would be considered a conflict of interest as defined by the State of Illinois and the Department of Commerce & Economic Opportunity.

5. Workspace Access. TAZWOOD shall have access to the Workspace during normal business hours of 8 o’clock a.m. to 5 o’clock p.m. except during a force majeure event. TAZWOOD will not have key access into the Township Center building.

6. Workspace Rules. TAZWOOD agrees to abide by the Workspace Rules set forth in Exhibit B, which may be amended from time to time by TOWNSHIP in its sole discretion.

7. Guests. TAZWOOD is permitted to conduct meetings with work-related guests in the reserved conference room or in TAZWOOD's office. All guests must be accompanied by TAZWOOD at all times while on the Premises. TAZWOOD agrees to be responsible for any damage to property, and/or bodily injury (including death) caused by TAZWOOD's guest while on the Premises.

8. Personal Property. TAZWOODs will have access to storage for personal property. TOWNSHIP is not responsible for TAZWOOD's personal property. TAZWOOD shall remove any personal property upon termination of this Agreement. Any personal property remaining on the Premises after termination of this Agreement will be disposed of by TOWNSHIP. TAZWOOD waives all claims regarding TAZWOOD's personal property.

9. Damage to the Premises. TAZWOOD is liable for damage to the Premises caused by TAZWOOD and any guest(s) of TAZWOOD and authorizes TOWNSHIP to charge TAZWOOD for repair of any such damage.

10. No-Sublicenses. TAZWOOD shall not sublicense the Workspace without TOWNSHIP's written authorization.

11. Termination.

a. After the Initial Term, TAZWOOD or TOWNSHIP may terminate this Agreement without cause upon 30 days written notice.

b. TOWNSHIP may terminate this Agreement immediately upon a material breach of this Agreement by TAZWOOD.

c. In the event of any expiration or termination of this Agreement for any reason, neither party shall owe any compensation to the other party unless otherwise noted and required in this Agreement (section 12, for example).

12. Indemnification and Hold Harmless.

TAZWOOD warrants and agrees to defend, indemnify, keep and hold harmless the Township, its officers, representatives, elected and appointed officials, agents, attorneys, and employees (collectively, the "Indemnified Parties") from and against any and all Losses (as defined here and below) in any way related to this Agreement, including but not limited to, Losses due to or from injury, death, and/or damage of or to any person or property, any infringement or violation of any property or privacy right, and/or injuries to or death of any employee, agent, or guest of TAZWOOD.

“Losses” means, individually and collectively, liabilities of every kind, monetary damages and reasonable costs, payments and expenses (such as, but not limited to, court costs and reasonable attorneys’ fees), claims, demands, actions, suits, proceedings, fines, judgments or settlement, any or all of which in any way arise out of or related to the negligent, willful, and/or otherwise wrongful errors, acts, or omissions of Tazwell, its employees, agents, and guests.

This Section 12 and all related obligations of TAZWOOD shall survive the expiration and/or termination of this Agreement.

13. Limitation of Liability. To the fullest extent permitted by law, TOWNSHIP makes no warranties, express or implied, with respect to the Premises, and/or anything else provided by Township under this Agreement. TOWNSHIP shall not be liable to TAZWOOD under any legal and/or equitable theory for any damages whatsoever in any way related to this Agreement, including, but not limited to, special, indirect, incidental, punitive, compensatory or consequential damages in excess of $100.00.

14. Force Majeure. Performance of any obligation of TOWNSHIP hereunder will be excused so long as prevented by act of God, weather, act of a public enemy, fire, or other casualty, labor dispute, electrical shortage, failure of communications or common carrier or other circumstances reasonably beyond TOWNSHIP’s control and that it cannot circumvent using its best efforts (“Force Majeure”). Without limiting the foregoing, in the event that the Force Majeure continues for more than ninety (90) days, then TAZWOOD may terminate the Agreement upon thirty (30) days’ written notice to TOWNSHIP.

15. Relationship of the Parties. The Agreement shall not create or be deemed to create any agency, partnership, or joint venture between TOWNSHIP and TAZWOOD.

16. Assignability. This Agreement is not assignable by TAZWOOD, either in whole or in part~~y~~, without the written prior approval of TOWNSHIP.

17. Severability. If a court of competent jurisdiction shall declare any part of the Agreement invalid or unenforceable, it shall not affect the validity of the balance of the Agreement.

18. No Waiver. The failure by TOWNSHIP to exercise rights granted to TOWNSHIP herein upon the occurrence of any of the contingencies set forth in this Agreement shall not constitute a waiver of such rights upon the recurrence of such contingency.

19. Interpretation. The Agreement shall be fairly interpreted in accordance with its terms and without strict construction in favor of or against a party based on the identity of the drafter of the Agreement or any term or provision of it.

20. Joint Negotiation/Drafting. The Parties jointly negotiated this Agreement, and either utilized (or had the opportunity to utilize) the services of legal counsel in its drafting. Accordingly, this Agreement shall not be construed as drafted by one party or the other. Instead, it shall be construed as jointly drafted by the Parties.

21. Confidentiality. TAZWOOD shall implement appropriate measures designed to ensure the confidentiality and security of any protected and/or private information, protect against any anticipated hazards or threats to the integrity or security of such information, protect against unauthorized access or disclosure of information, and prevent any other action that could result in substantial harm to the Township, or an individual identified with the date or information in which TAZWOOD has access.

22. Governing Law; Entire Agreement. This Agreement shall be construed in accordance with the laws of the State of Illinois, without regard to its conflict of law rules. Any dispute related to this Agreement shall be resolved in the Circuit Court of McLean County, Illinois, and the parties' consent to the jurisdiction thereof.

ACCEPTED AND AGREED:

THE CITY OF BLOOMINGTON TOWNSHIP

By: ____ Date: _________________

Supervisor

TAZWOOD

Signature: ____ Date: _________________

Name (printed): ____

EXHIBIT A

Workspace Rules

1. TAZWOOD shall comply with all applicable laws, statutes, ordinances, regulations, and rules with respect to TAZWOOD's use of the Premises. TAZWOOD shall not use the Premises for any unlawful purpose or conduct any unlawful business venture on the Premises.

2. TAZWOOD shall treat other TAZWOODs with respect and shall not engage in any harassing, defamatory, obscene, indecent, or threatening conduct.

3. Member shall follow Township guidelines regarding PPE protocol for the duration of the COVID-19 pandemic.

4. Member agrees to refrain from participating in any activity, which would be considered a conflict of interest as defined by the State of Illinois and the Department of Commerce & Economic Opportunity.

CITY of BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: August 23, 2021
RE: Township Supervisor's Report

Township has opened a space in our building to house the Tazwood County coordinator for the Low Income Home Energy Assistance Program (LIHEAP) and Low Income Home Water Assistance Program one day a week in preparation of increased need for utility assistance. In the recent past, Mid-Central Community Action (MCCA) had administered the LIHEAP program. This program has expanded funds to meet additional need for water debt. Township's Community Emergency Response Program, (CERP) will partner with Tazwood County and MCCA to address payments in arrears and disconnect notices for the community.

<u>Workfare Programs</u>: The Wellness Lifestyle Classes were held live at the Bloomington Public Library on July 2, 9, 16, and 23, 2021. Nine, (9), active General Assistance (GA) clients were in attendance for the classes. Topics discussed include gut health, mental health, and addiction recovery. This class is held at the Library's Community Room every Friday at 11:00 a.m.

The Skills to Succeed Class continues to be held in person at Second Presbyterian Church. Classes were held the following Mondays in July, listed in parenthesis was the number of participants: 12th and 20th (3) and 26th (2). July 5th was cancelled due to the Independence Day holiday. The class and its participants continue to follow COVID - 19 protocols, (i.e. mask wearing and social distancing).

<u>POTS Recycling</u>: The Workfare Coordinator reported the POTS crew has become a cohesive group. The Thursday pick-up crew is first-rate and efficient. Heat and humidity are monitored during the summer. Our concern is the safety of the Township workfare participants.

On June 11, 2021, East Jordan completed a scheduled pick up of twenty-two (22) skids/pallets of recycle pots and trays. The sum of recycled product is 15,675 pounds or 7.84 tons of plastic. Payment was received on July 26, 2021, in the sum of $1,830.76.

Township currently has nine (9) GA clients working on Tuesdays and Thursdays from 8:30 - 11:30 a.m. One client works on Mondays and Wednesdays from 8:30 - 11:30 a.m. There are two (2) National Able clients who work between eighteen to twenty (18 – 20) hours a week. Beginning July 1st, horticulture pot and tray collection is provided on Thursdays at the five (5) collection sites: AB Hatchery, Jeffery Alans, Casey's Garden Shop, Owens Nursery, and Growing Grounds. Collection was reduced from two (2) to one (1) day a week with collection on Thursdays.

<u>General Assistance (GA)</u>: Total July cases for GA are listed on attached System Activity Report.

Sixty-one, (61), individuals submitted applications, with fifty-eight, (58), being *potentially eligible* for GA and three, (3), being *potentially eligible* for Emergency Assistance, (EA).

One, (1), GA client gained a full-time position at McDonalds. One (1) client is full time with Youth Build. One (1) client is employed part-time with a work program through Heartland Community College. Five, (5), clients are working part-time with National Able.

The Township did not receive Supplemental Security Income recovery funds from the State of Illinois in July.

<u>COVID - 19 Update</u>: The public currently has access into the Township Building lobby. Staff and public are required to wear masks. The Illinois Department of Public Health (IDPH) announced on July 27, 2021, it fully adopted the updated Center for Disease Control (CDC) masking recommendations to protect against COVID - 19 and the Delta variant. CDC recommends that everyone, including fully vaccinated individuals, wear a mask in public indoor settings in areas with substantial and high transmission.

Township has remained open to new applicants and current aid recipients via telephone, an exterior building drop box, email, and vestibule access.

Federal Moratorium - The Federal Housing Administration (FHA) on July 30, 2021, announced an extension of its moratorium on evictions for foreclosed borrowers and their occupants through September 30, 2021. Also noted was the expiration of the foreclosure moratorium on July 31, 2021. FHA's eviction moratorium extension will avoid displacement of foreclosed borrowers and other occupants who need more time to access suitable housing options after foreclosure.

State Eviction Moratorium - The statewide ban on evictions will be phased out by the end of August 2021. On July 23rd , Governor Pritzker issued Executive Order (EO) 2021 - 14 allowing eviction filings against covered persons to begin on August 1st. The current prohibition on enforcement of eviction orders entered against covered persons will remain in place until August 31st. Enforcement of eviction orders entered against covered persons will be allowed after August 31st.

Utility - Ameren Illinois - Shut off notices were mailed July 29th. If payment is not received, then service disconnections will commence on August 11th. **GA applicants have presented Ameren disconnects since August 3rd.**

Utility - Corn Belt Electric - Corn Belt Energy offers flexible payment options, payment arrangements and other payment assistance. **No disconnects have been presented to the Township.**

Utility - Nicor Gas – **GA applicants have presented Nicor disconnects since August 4th.**

FEMA/CURES Grant: No updates. This remains under review with the state.

Property Condition Assessment: Pre-bid meeting for Township parking lot improvements was held on Wednesday, July 28 at 11:00 a.m. at the Township office. Bid Opening was held for August 17, 2021 at 10:00 a.m. also at the Township office. The recommended bid award appeared on the August 23rd meeting agenda.

Evergreen Memorial Cemetery (EMC): The Cemetery Walk will take place on September 25 - 26 and October 2 - 3, 2021. Ticket sales begin on August 31st. The Cemetery Walk is soliciting businesses to advertise in the playbill and also for event sponsors. For details, contact Norris Porter, Director of Development at development@mchistory.org or (309)706-9242.

System Activity Report

[7/1/2021 - 7/31/2021] Report Date: 8/4/2021

General Assistance

Grants (New Clients) :	**6**	$1,903.26
Grants (Previous Clients) :	**34**	$10,846.00
In-Process :	**18**	
Denials :	**14**	
Sanctions :	**7**	
Terminations :	**8**	
	87	**$12,749.26**

General Assistance - Medical

Referrals :	**1**	
Disbursements :	**0**	
	1	**$0.00**

General Assistance - Work Program Assignments

Job Training :	**8**	
Workfare :	**10**	
	18	

General Assistance - Work Program Expenses

WF 1-Ride :	**2**	$2.00
WF 30 Day :	**15**	$480.00
WF 7 Day Bus :	**2**	$20.00
	19	**$502.00**

Emergency Assistance

Grants :	**3**	$1,405.00
In-Process :	**0**	
Denials :	**1**	
	4	**$1,405.00**

Additional Activity

A Call (phone/fax/email) :	**264**	
A Face-to-Face :	**203**	
General - Intake :	**60**	
General - Orientation :	**53**	
General - Other :	**15**	
R - BHA :	**4**	
R - CHS :	**1**	
R - COB :	**3**	
R - DHS :	**3**	
R - MCCA / LIHEAP :	**4**	
R - Other :	**11**	
WF - Appointment :	**12**	
WF - Sanction :	**2**	
WF - Work Sponsor Site :	**113**	
WF Training/Education :	**36**	
	784	
Grand Totals:	**913**	**$14,656.26**

City of Bloomington Township

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

From: Steve Scudder
Date: August 19, 2021
Subject: Assessor Report

We are working through the assessments for 2021. Assessment valuation date is January 1, 2021. Assessments are adjusted using the sale price and the assessment over the prior three years. (2018, 2019, 2020)

We have 73 open permits in the system for new single family. This is an increase compared to the most recent years.

Questions or comments: