



**BOARD OF TRUSTEES FOR THE TOWN OF THE CITY OF BLOOMINGTON
GOVERNMENT CENTER CHAMBERS, 4TH FLOOR, ROOM #400
115 E. WASHINGTON STREET, BLOOMINGTON, IL 61701
MONDAY, AUGUST 22, 2022, 5:30 PM**

- 1. Call to Order**
- 2. Pledge of Allegiance to the Flag**
- 3. Roll Call of Attendance**
- 4. Consent Agenda**

All items under the Consent Agenda are routine in nature and will be enacted in one motion. There will be no separate discussion of these items unless a Trustee or Elected Official so requests, in which event, the item will be removed from the Consent Agenda and considered separately.

- A. Approve the Minutes of the July 25, 2022 Board Meeting as requested by the Township Clerk (*Recommended Motion: The July 25, 2022 Board Meeting minutes be approved.*)
- B. Certify the July 2022 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund as requested by the Township Supervisor (*Recommended Motion: The July 2022 Statement of Funds be certified.*)
- C. Approve the August 22, 2022 General Town Fund Request for Payments as requested by the Township Supervisor (*Recommended Motion: The August 22, 2022 Request for Payments be approved.*)
- 5. Accept the Annual Financial Report for the Fiscal Year Ended March 31, 2022 as presented by Richard W. Phillips, CPA** (*Recommended Motion: The Fiscal Year 2022 Audit be accepted and placed on file with the State Comptroller's office and County Clerk.*)
- 6. Accept the Annual Treasurer's Report for the Fiscal Year Ended March 31, 2022** (*Recommended Motion: The Annual Treasurer's Report for Fiscal Year 2022 be accepted and placed on file with the County Clerk.*)
- 7. Reports by Elected Officials**
 - A. Comments: Deborah Skillrud, Township Supervisor
 - B. Comments: Steve Scudder, Township Assessor
- 8. Public Comments**

Individuals wishing to provide public comment must email by 3:30 p.m. on the day of the meeting to: townshipoffice@cityblm.org. Comments received will be read into the record by the Supervisor.
- 9. Adjournment**

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**MINUTES
REGULAR SESSION OF THE TOWN OF
THE CITY OF BLOOMINGTON TOWNSHIP
MONDAY, JULY 25, 2022, 5:30 P.M.**

The Board of Trustees for the Town of the City of Bloomington convened in regular session in the Government Center Chambers at 5:30 p.m., Monday, July 25, 2022. The meeting was called to order by Trustee Mwilambwe.

Pledge of Allegiance

All present participated in the Pledge of Allegiance.

Roll Call

Trustees Present: Grant Walch, Donna Boelen, Sheila Montney, Julie Emig, Nick Becker, De Urban, Mollie Ward, Jeff Crabill, Tom Crumpler, and Mboka Mwilambwe

Elected Officials Present: Deborah L. Skillrud, Township Supervisor, and Steve Scudder, Township Assessor

Staff Present: Leslie Yocum, Township Clerk

Consent Agenda

It is recommended that all items listed under the Consent Agenda be approved as presented. All items under the Consent Agenda are 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.

Trustee Boelen made a motion, seconded by Trustee Becker, that the Consent Agenda, including all items listed below, be approved as presented.

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

AYES: Walch, Boelen, Montney, Emig, Becker, Urban, Ward, Crabill, Crumpler, Mwilambwe

Motion carried.

Item 4.A. Approve the Minutes of the June 27, 2022 Board Meeting as requested by the Township Clerk Department (Recommended Motion: The June 27, 2022 Board Meeting minutes be approved.)

Item 4.B. Certify the June 2022 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund as requested by the Township Supervisor (Recommended Motion: The June 2022 Statement of Funds be certified.)

Item 4.C. Approve the July 25, 2022 General Town Fund Request for Payments as requested by the Township Supervisor (Recommended Motion: The July 25, 2022 Request for Payments be approved.)

Regular Agenda

No Items were presented for the Regular Agenda.

Reports by Elected Officials

Item 5.A. Comments by Deb Skillrud, Township Supervisor

Township Supervisor Skillrud addressed the Board and stated that the annual audit would be presented at the September meeting.

She reported Township met with PATH Crisis Center to offer administrative assistance with their Emergency Solutions Grant (ESG-CV) since their deadline to direct \$200,000 to help homeless residents was September 30, 2022.

Supervisor Skillrud also provided an update on the Township building improvements. She stated that with other local resources available, she did not recommend a warming/cooling shelter modification at this time due to the estimated cost of remodeling to accommodate it in the Township Building.

Trustee Boelen asked if it were decided to add a shelter in the future, would it cost more. Supervisor Skillrud responded that it potentially would.

Trustee Crabill asked if the shelter were built, what would be the hours of operation. Supervisor Skillrud responded that it would be open until 9:00 p.m. She noted that the Bloomington Public Library is a warming/cooling center and they are open until 9:00 p.m. The Home Sweet Home Ministries Junction is open during business hours. The addition of the Township warming/cooling center would duplicate efforts within the same locale. Supervisor Skillrud noted that an overnight shelter would require more stringent requirements than a warming and cooling center.

Item 5.B. Comments by Steve Scudder, Township Assessor

Township Assessor Scudder addressed the Board and discussed the list of tax relief exemptions for property owners. He noted that while the exemption relieved a particular property owner, the burden would be shifted to those without the exemption.

Trustee Boelen asked for a list of exemptions that have to be applied for annually. Assessor Scudder listed the following: Disabled Veterans' Standard Homestead and the Senior Citizens' freeze. He briefly explained the requirements and directed to the county for the application process for each.

Trustee Emig asked if residents were aware of the exemption process. Assessor Scudder responded in the affirmative.

Public Comment

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

Adjournment

Trustee Boelen made a motion, seconded by Trustee Montney, that the meeting be adjourned.

Motion carried unanimously (Viva Voce).

The meeting adjourned at 5:46 p.m.

Amanda Stutsman, Deputy Township Clerk

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2022**, 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 **22nd day of August 2022**.

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

Notary Public

This **22nd day of August 2022**.

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 **\$1,810,161.72** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$87,541.69** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$1,733,185.07** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Grant C Walch

WARD 6: De Urban

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**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 18,359	
Investments: Illinois Fund	\$ 1,707,508	
Investments: Prairie State Bank & Trust (64)	\$ 1,932,946	
		<u>\$ 3,658,814</u>

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 22	
Interest: Prairie State Bank (64)	\$ 239	
Interest: Illinois Funds (1085)	\$ 2,437	
Other Income - Retiree Insurance	\$ 2,684	
Other Income - GA Administration	\$ 180	
Personal Property Replacement Tax	\$ 70,102	
		<u>\$ 75,663</u>
		<u>\$ 3,734,477</u>

Public Funds Expended This Month

Change in Payroll Liabilities 07/31/2022	\$ 102,880	
	\$ 708	
		<u>\$ 3,630,889</u>

TOTAL Public Funds at Month End

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 87,542	
Investments: Illinois Fund	\$ 1,810,162	
Investments: Prairie State Bank & Trust (64)	\$ 1,733,185	
		<u>\$ 3,630,889</u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 18,359	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 22	
Other Income - Retiree Insurance	\$ 2,684	
Other Income - GA Administration	\$ 180	
Transfer from Prairie State Bank & Trust Reserve (64)	\$ 200,000	
Total Deposits for Month	\$ 202,886	
		<u>\$ 221,245</u>
Checks Written		
Assessor's Office Expenses	\$ 4,038	
Community Agency Funding	\$ 1,534	
Compensation & Benefits	\$ 92,597	
Services & Expenses	\$ 2,415	
Supervisor's Office Expenses	\$ 2,297	
PPRT Transfer to Cemetery Fund	\$ 21,589	
PPRT Transfer to General Assistance Fund	\$ 8,526	
Total Checks Written	\$ 132,995	
Change in Payroll Liabilities 07/31/2022	\$ 708	
Total Checks Written	\$ 133,703	
Prairie State Bank & Trust (53) Balance at Month End		<u>\$ 87,542</u>

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

Balance per Bank Statement	\$ 105,288	
Plus Outstanding Deposits	\$ 1,342	
Less Outstanding Checks	\$ (19,088)	
Checkbook Balance per Reconciliation		<u>\$ 87,542</u>

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

Statement of Receipts and Disbursements

Revenue	<u>Jul-22</u>	
7000 Interest	\$ 2,697	
7400 Other Income	\$ 2,864	
7600 Personal Property Replacement Tax	\$ 70,102	
Total Revenue	\$ 75,663	
		\$ 75,663
Total Income		
Expense		
Assessor's Office		
9151 Auto Expense	\$ 48	
9161 Telephone	\$ 919	
9171 Utilities	\$ 36	
9271 Appraisal Services	\$ 1,870	
9291 Janitorial	\$ 175	
9301 Computer Services	\$ 990	
Total Assessor's Office	\$ 4,038	
Community Agency Funding		
1025 GA Client Services	\$ 1,534	
Total Community Agency Funding	\$ 1,534	
Compensation (Salaries) & Benefits		
7011 TWP Supervisor	\$ 7,833	
7021 TWP Assessor	\$ 8,000	
7031 Town Clerk	\$ 200	
7051 General Assistance Staff	\$ 26,834	
7061 Deputy Assessors	\$ 28,775	
7081 IMRF/Employer (2022 = 9.38%)	\$ 6,441	
7091 FICA (SS/MC)/Employer	\$ 5,138	
7101 Group Medical/Employer	\$ 9,376	
Total Compensation (Salaries) & Benefits	\$ 92,597	
Services & Expenses		
1028 Membership Dues	\$ 30	
1040 Building Maintenance	\$ 37	
1042 Janitorial Services & Supplies	\$ 306	
1045 Special Projects	\$ 2,041	
Total Services & Expenses	\$ 2,415	
Supervisor's Office		
8121 Janitorial	\$ 219	
8131 Utilities	\$ 55	
8141 Telephones	\$ 1,594	
8161 Education/Conference/Meetings	\$ 75	
8181 Equipment Repair/Rental	\$ 302	
8221 Computer/Contract Services	\$ 53	
Total Supervisor's Office	\$ 2,297	
Total Expense	\$ 102,880	
Net Income		\$ (27,217)

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

Year to Date Budget Comparison

Income		<u>Jul-22</u>	<u>FY2023</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue						
7000 Interest		\$ 6,661	\$ 3,000	\$ 3,661	222.0%	
7400 Other Income		\$ 5,532	\$ 30,000	\$ (24,468)	18.4%	
Other Income: Grants		\$ -	\$ 25,000	\$ (25,000)	0.0%	
Other Income: TWP IGAs		\$ 645	\$ 1,000	\$ (355)	64.5%	
7450 Township Litigation Income		\$ -	\$ 25	\$ (25)	0.0%	
7600 Personal Property Replacement Tax		\$ 240,193	\$ 90,000	\$ 150,193	266.9%	
7800 Tax Levy		\$ 858,743	\$ 1,645,000	\$ (786,257)	52.2%	
	Total Revenue	<u>\$ 1,111,774</u>	<u>\$ 1,794,025</u>	<u>\$ (682,251)</u>	<u>62.0%</u>	
	Total Income	\$ 1,111,774	\$ 1,794,025	\$ (682,251)	62.0%	
Expense						
Assessor's Office						
9141 Rent/Debt Service		\$ -	\$ 21,544	\$ (21,544)	0.0%	
9151 Auto Expense		\$ 2,540	\$ 3,000	\$ (460)	84.7%	
9161 Telephone		\$ 919	\$ 3,000	\$ (2,081)	30.6%	
9171 Utilities		\$ 1,223	\$ 5,800	\$ (4,577)	21.1%	
9191 Postage		\$ -	\$ 300	\$ (300)	0.0%	
9201 Office Supplies		\$ 30	\$ 2,000	\$ (1,970)	1.5%	
9211 Publications & Printing		\$ 30	\$ 500	\$ (470)	6.0%	
9231 Equipment		\$ -	\$ 6,000	\$ (6,000)	0.0%	
9241 Equipment Repair/Rental		\$ -	\$ 1,500	\$ (1,500)	0.0%	
9251 Education/Meetings/Conferences		\$ 1,000	\$ 9,000	\$ (8,000)	11.1%	
9261 Replatting & Remapping		\$ -	\$ 9,000	\$ (9,000)	0.0%	
9271 Appraisal Services		\$ 5,500	\$ 34,000	\$ (28,500)	16.2%	
9291 Janitorial		\$ 700	\$ 2,000	\$ (1,300)	35.0%	
9301 Computer Services		\$ 1,379	\$ 20,000	\$ (18,621)	6.9%	
9311 Mapping/GIS Services		\$ -	\$ 30,000	\$ (30,000)	0.0%	
9312 Membership Dues/Assessor's Staff		\$ 153	\$ 2,500	\$ (2,347)	6.1%	
	Total Assessor's Office	<u>\$ 13,475</u>	<u>\$ 150,144</u>	<u>\$ (136,670)</u>	<u>9.0%</u>	
Community Agency Funding						
1022 Community Emergency Response Program (CERP)		\$ -	\$ 250,000	\$ (250,000)	0.0%	
1023 Community Medical		\$ -	\$ 25,000	\$ (25,000)	0.0%	
1025 GA Workfare Development/Client Services		\$ 16,507	\$ 50,000	\$ (33,493)	33.0%	
1026 Youth Services		\$ -	\$ 35,000	\$ (35,000)	0.0%	
1027 Senior Services		\$ -	\$ 80,000	\$ (80,000)	0.0%	
	Total Community Agency Funding	<u>\$ 16,507</u>	<u>\$ 440,000</u>	<u>\$ (423,493)</u>	<u>3.8%</u>	
Compensation & Benefits						
7011 TWP Supervisor		\$ 31,333	\$ 94,000	\$ (62,667)	33.3%	
7021 TWP Assessor		\$ 32,000	\$ 96,000	\$ (64,000)	33.3%	
7031 Town Clerk		\$ 800	\$ 2,500	\$ (1,700)	32.0%	
7041 Town Trustees		\$ 540	\$ 2,800	\$ (2,260)	19.3%	
7051 General Assistance Staff		\$ 108,084	\$ 385,000	\$ (276,916)	28.1%	
7061 Deputy Assessors		\$ 103,708	\$ 404,000	\$ (300,292)	25.7%	
7081 IMRF/Employer (2022 = 9.38%)		\$ 24,787	\$ 123,844	\$ (99,057)	20.0%	
7091 FICA (SS/MC)/Employer		\$ 19,791	\$ 75,299	\$ (55,508)	26.3%	
7101 Group Medical/Employer		\$ 37,055	\$ 150,000	\$ (112,945)	24.7%	
7111 State Unemployment/Employer		\$ 254	\$ 2,500	\$ (2,246)	10.2%	
	Total Compensation & Benefits	<u>\$ 358,352</u>	<u>\$ 1,335,943</u>	<u>\$ (977,591)</u>	<u>26.8%</u>	

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

Year to Date Budget Comparison (cont.)

		<u>FY2023</u>		
	<u>Jul-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Services & Expenses				
1028 Membership Dues	\$ 1,689	\$ 2,000	\$ (311)	84.4%
1029 Auditing Expense	\$ -	\$ 8,000	\$ (8,000)	0.0%
1030 Legal Expense	\$ 152	\$ 12,000	\$ (11,848)	1.3%
1034 Insurance	\$ 11,647	\$ 15,000	\$ (3,353)	77.6%
1035 Publishing	\$ -	\$ 2,000	\$ (2,000)	0.0%
1038 Other Expenditures	\$ 817	\$ 4,000	\$ (3,183)	20.4%
1039 Debt Service: Principle & Interest	\$ -	\$ 20,000	\$ (20,000)	0.0%
1040 Building Maintenance	\$ 933	\$ 25,000	\$ (24,067)	3.7%
1042 Janitorial Services & Supplies	\$ 1,225	\$ 20,000	\$ (18,775)	6.1%
1043 Building Security	\$ -	\$ 3,500	\$ (3,500)	0.0%
1044 Building Repairs	\$ -	\$ 135,220	\$ (135,220)	0.0%
1045 Special Projects	\$ 13,389	\$ 60,000	\$ (46,611)	22.3%
Total Services & Expenses	\$ 29,852	\$ 306,720	\$ (276,868)	9.7%
Capital Fund Reserve				
Township Building Improvements	\$ -	\$ 409,729	\$ (409,729)	0.0%
Program Facility	\$ -	\$ 1	\$ (1)	0.0%
Total Capital Fund Reserve	\$ -	\$ 409,730	\$ (409,730)	0.0%
Supervisor's Office				
8091 Postage	\$ -	\$ 4,500	\$ (4,500)	0.0%
8101 Rent/Debt Service	\$ -	\$ 40,000	\$ (40,000)	0.0%
8121 Janitorial	\$ 875	\$ 6,000	\$ (5,125)	14.6%
8131 Utilities	\$ 1,834	\$ 10,000	\$ (8,166)	18.3%
8141 Telephones	\$ 1,594	\$ 5,000	\$ (3,406)	31.9%
8151 Car Expense	\$ 203	\$ 4,000	\$ (3,797)	5.1%
8161 Education/Conference/Meetings	\$ 946	\$ 3,500	\$ (2,554)	27.0%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,080	\$ 8,000	\$ (6,920)	13.5%
8191 Office Supplies	\$ 71	\$ 6,000	\$ (5,929)	1.2%
8201 Printing	\$ -	\$ 3,000	\$ (3,000)	0.0%
8211 Publications	\$ 90	\$ 1,000	\$ (910)	9.0%
8221 Computer/Contract Services	\$ 224	\$ 20,000	\$ (19,776)	1.1%
8241 Membership Dues	\$ 40	\$ 450	\$ (410)	8.9%
Total Supervisor's Office	\$ 6,957	\$ 116,450	\$ (109,493)	6.0%
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	\$ 425,143	\$ 2,958,987	\$ (2,533,844)	14.4%
Net Income	\$ 686,632	\$ (1,164,962)	\$ 1,851,594	

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

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
0502 · Prairie State Bank & Trust (53)			
07/01/2022	09978717333	IMRF - Illinois Municipal Retirement Fund	1,341.84
07/01/2022	9481	Marshall, Jennifer L	-650.00
07/05/2022	9482	TOI Trustees Division	-30.00
07/05/2022	9483	CDS Office Technologies	-96.80
07/05/2022	EFT	EFT-Valutec Card Solutions	-52.72
07/05/2022	9484	Maruna, Thomas O	-116.42
07/06/2022	Transfer	Prairie State Bank & Trust	200,000.00
07/06/2022	1014	Lexington TWP	35.00
07/07/2022	9485	Soaring Eagle Cleaning Services LLC	-700.00
07/14/2022	9486	NICOR Gas	-90.99
07/14/2022	9487	City of Bloomington IS Telecommunication	-1,593.94
07/14/2022	9488	TOI Supervisors Division	-80.00
07/14/2022	9489	City of Bloomington Finance Dept	-21.77
07/14/2022	9490	Parkway Auto Laundry	-26.00
07/14/2022	9491	Bowman, Danny	-1,870.00
07/15/2022	20220715	EFT-Payroll	-24,609.88
07/15/2022	23609347	EFT-Federal Tax Deposit	-8,688.19
07/15/2022	1135756368	EFT-IL Tax Deposit	-1,572.52
07/15/2022	EFT	Prairie State Bank & Trust	-608.77
07/15/2022	EFT	TASC (Total Administrative Services Corp)	-391.65
07/19/2022	3274	Bloomington Township	35.00
07/19/2022	9492	Ace Industrial Properties Inc dba 1900E C	-1,000.00
07/19/2022	9493	U-Haul	-300.96
07/19/2022	9494	VISA (DLS)	-56.25
07/19/2022	9495	Huck's/WEX Bank	-95.62
07/19/2022	9496	American Pest Control Inc	-37.00
07/19/2022	9497	Farnsworth Group Inc	-2,041.25
07/19/2022	9498	CDS Leasing	-204.75
07/20/2022	1009	Towanda Township	75.00
07/20/2022	9499	Town of the City of Bloomington - CEM	-21,589.37
07/20/2022	9500	Town of the City of Bloomington - GA	-8,525.79
07/26/2022	9501	NCPERS Group Life Ins	-80.00
07/26/2022	9502	City of Bloomington Health Insurance	-16,611.81
07/26/2022	9503	City of Bloomington IS Telecommunication	-1,908.55
07/27/2022	5517	Dawson TWP	35.00
07/27/2022	42318	Town of the City of Bloomington - CEM	8,443.61
07/27/2022	1047	TOI Supervisors Division	40.00
07/29/2022	09978405509	IMRF - Illinois Municipal Retirement Fund	1,341.84
07/29/2022	20220731	EFT-Payroll	-21,983.39
07/29/2022	40673693	EFT-Federal Tax Deposit	-7,463.88
07/29/2022	0888423504	EFT-IL Tax Deposit	-1,429.13
07/29/2022	EFT	Prairie State Bank & Trust	-608.77
07/29/2022	EFT	TASC (Total Administrative Services Corp)	-391.65
07/29/2022	22661	EFT-IMRF	-16,659.03
07/29/2022	Credit	Interest	22.05
		Total	<u><u>69,182.49</u></u>

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL ASSISTANCE 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 2022**, 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 **22nd day of August 2022**.

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

Notary Public

This **22nd day of August 2022**.

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 **\$67,939.43** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$545,782.29** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Grant C Walch

WARD 6: De Urban

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

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 55,315	
Investments: Prairie State Bank & Trust (19)	\$ 570,708	
	<u> </u>	\$ 626,023
Public Funds at Commencement		

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$ 10	
Interest: Prairie State Bank (19)	\$ 74	
Personal Property Replacement Tax	\$ 8,526	
Refunds & Recoveries	\$ 345	
	<u> </u>	\$ 8,955
Public Funds Received This Month		
Public Funds Available		<u>\$ 634,978</u>

Public Funds Expended This Month

	<u>\$ 21,256</u>
TOTAL Public Funds at Month End	<u><u>\$ 613,722</u></u>

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 67,939	
Investments: Prairie State Bank & Trust (19)	\$ 545,782	
	<u> </u>	\$ 613,722
TOTAL Public Funds at Month End		<u><u>\$ 613,722</u></u>

Checking Account Activity

Checkbook Balance at Commencement	\$ 55,315	
Deposits:		
Interest: Prairie State Bank & Trust (00)	\$ 10	
Personal Property Replacement Tax	\$ 8,526	
Refunds & Recoveries	\$ 345	
Transfer from Prairie State Bank & Trust Reserve (19)	\$ 25,000	
Total Deposits for Month	<u> </u>	\$ 33,881
Total Funds Available		\$ 89,196
Checks Written: General Assistance		\$ 21,256
Checkbook Balance at Month End		<u><u>\$ 67,939</u></u>

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

Balance per Bank Statement	\$ 72,718	
Less Outstanding Checks	\$ (4,778)	
	<u> </u>	\$ 67,939
Checkbook Balance per Reconciliation		<u><u>\$ 67,939</u></u>

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Jul-22

Revenue				
7000 Interest		\$	84	
7600 Personal Property Replacement Tax		\$	8,526	
7700 Refunds & Recoveries		\$	345	
	Total Revenue			\$ 8,955
				<u>\$ 8,955</u>
Expense: CW				
6011 Groceries/Personal Essentials		\$	4,023	
6021 Rent		\$	6,736	
6051 Utilities		\$	362	
6071 Emergency Assistance		\$	9,995	
6121 Allowances		\$	140	
	Total CW			\$ 21,256
				<u>\$ 21,256</u>
	Total Income			<u>\$ 8,955</u>
	Total Expense			<u>\$ 21,256</u>
	Net Income			<u>\$ (12,301)</u>

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

Income		<u>Jul-22</u>	Budget	\$ Over Budget	% of Budget
Revenue					
7000 Interest	\$	323	\$ 1,000	\$ (677)	32.3%
7400 Other Income	\$	-	\$ 10	\$ (10)	0.0%
7600 Personal Property Replacement Tax	\$	29,212	\$ 12,000	\$ 17,212	243.4%
7700 Refunds & Recoveries	\$	14,896	\$ 30,000	\$ (15,104)	49.7%
7800 Tax Levy	\$	104,440	\$ 200,000	\$ (95,560)	52.2%
7900 GT Fund Transferred to GA Fund	\$	-	\$ 200,000	\$ (200,000)	0.0%
	Total Revenue	<u>\$ 148,871</u>	<u>\$ 443,010</u>	<u>\$ (294,139)</u>	<u>33.6%</u>
	Total Income	\$ 148,871	\$ 443,010	\$ (294,139)	33.6%
Expense					
CW					
6011 Groceries/Personal Essentials	\$	17,807	\$ 78,000	\$ (60,193)	22.8%
6021 Rent	\$	24,993	\$ 200,000	\$ (175,007)	12.5%
6051 Utilities	\$	983	\$ 50,000	\$ (49,017)	2.0%
6061 Medical	\$	-	\$ 20,000	\$ (20,000)	0.0%
6071 Emergency Assistance	\$	26,854	\$ 200,000	\$ (173,146)	13.4%
6081 Hospital	\$	-	\$ 10,000	\$ (10,000)	0.0%
6091 Funeral/Burial	\$	2,056	\$ 6,000	\$ (3,944)	34.3%
6101 Transportation	\$	60	\$ 40,000	\$ (39,940)	0.1%
6121 Allowances	\$	620	\$ 10,000	\$ (9,380)	6.2%
	Total CW Expense	<u>\$ 73,373</u>	<u>\$ 614,000</u>	<u>\$ (540,627)</u>	<u>11.9%</u>
	Total Expense	\$ 73,373	\$ 614,000	\$ (540,627)	11.9%
	Net Income	\$ 75,498	\$ (170,990)	\$ 246,488	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
0501 · Prairie State Bank & Trust (00)			
07/01/2022	AC3038429	Treasurer, State of IL, SSI Reimbursement	345.00
07/05/2022	EFT	EFT-Kroger via Valutec	-4,023.12
07/05/2022	36810	Karasen, Cihan	-345.00
07/05/2022	36811	Edwards, James L	-200.00
07/05/2022	36812	Ameren Illinois	-136.12
07/05/2022	36813	City of Bloomington Water Department	-200.38
07/05/2022	36814	Brady, Edward P %Brady Property Mgmt	-300.00
07/05/2022	36815	LeClair, Leann	-345.00
07/05/2022	36816	Nave, Kim M Tornquist Jackson %RST	-2,165.50
07/05/2022	36817	Mayor's Manor LTD Partnership (rent)	-104.00
07/05/2022	36818	Mayor's Manor LTD Partnership (laundry)	-10.00
07/06/2022	Transfer	Prairie State Bank & Trust	25,000.00
07/14/2022	36819	Clothier Land Trust H-187 %Willow Creek	-304.20
07/14/2022	36820	Coontz, Herbert W& IvaJ, IrrevocableTrust	-313.00
07/14/2022	36821	Thrasher, Raymond E	-200.00
07/14/2022	36822	Ameren Illinois	-234.50
07/14/2022	36823	City of Bloomington Water Department	-53.61
07/14/2022	36824	GMTK Management LLC	-345.00
07/14/2022	36825	Jessen, Chad & Micha dba Red Rock Prop	-345.00
07/14/2022	36826	Miller Trust, Annetta O dba Miller Prop	-345.00
07/14/2022	36827	Nave, Kim M Tornquist Jackson %RST	-910.00
07/14/2022	36828	Traditions Harmony Housing LLC	-434.00
07/14/2022	36829	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-50.00
07/14/2022	36830	Mayor's Manor LTD Partnership (laundry)	-15.00
07/14/2022	36831	BHA; Blmgtn Housing Authority (laundry)	-20.00
07/14/2022	36832	BHA; Blmgtn Housing Authority (rent)	-103.00
07/14/2022	36833	Lincoln Towers %Mid-Northern Group	-97.00
07/14/2022	36834VOID	Secretary of State of Illinois	0.00
07/14/2022	36835	Ameren Illinois	-133.00
07/14/2022	36836	NICOR Gas	-708.93
07/19/2022	36837	Ameren Illinois	-449.06
07/19/2022	36838	BHA; Blmgtn Housing Authority (rent)	-158.00
07/19/2022	36839	NICOR Gas	-46.72
07/19/2022	36840	Brady, Edward P %Brady Property Mgmt	-300.00
07/19/2022	36841	Glover, Robert J	-345.00
07/19/2022	36842	Illini Home Buyers of Bloomington LLC	-1,364.00
07/19/2022	36843	Lakewood B LLC dba Lakewood Terrace Apts	-345.00
07/19/2022	36844	Village Housing Partners VII, LP	-770.00
07/19/2022	36845	Secretary of State of Illinois	-20.00
07/20/2022	9500	EFT-Personal Property Replacement Tax	8,525.79
07/26/2022	36853	Traver, Vera A & William S	-200.00
07/29/2022	Credit	Interest	10.14
			<u>12,624.63</u>

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--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 2022**, 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 **8th day of August 2022**.

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

Notary Public

This **8th day of August 2022**.

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 **\$159,053.95** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$764,177.24** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

This **22nd day of August 2022**.

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: Grant C Walch

WARD 6: De Urban

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 (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**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	69,515
Cash: Heartland Bank 7782 (Reserve)	\$	864,124
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	250,960
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2022	\$	253,772
Funds at Commencement		\$ 1,438,372

Public Funds Received This Month

Personal Property Replacement Tax		\$ 21,589
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Other Funds Received This Month

Opening/Closing Fees	\$	6,660
Sale of Lots	\$	6,413
Sale of Crypts	\$	20
Sale of Niches	\$	440
Interest: Checking/Reserve	\$	55
Income from Trusts	\$	1,273
Other Income & Special Events	\$	350
Inspection Fees	\$	225
Heartland Bank Trust 3189 Activity	\$	(32,179)

Total Funds Received This Month		\$ 4,848
Total Funds Available		\$ 1,443,219

Funds Expended This Month

Change in Payroll Liabilities 07/31/2022		\$ 292
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TOTAL Funds at Month End

\$ 1,401,502

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	159,054
Cash: Heartland Bank 7782 (Reserve)	\$	764,177
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	256,678
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2022	\$	221,593

TOTAL Funds at Month End

\$ 1,401,502

Checking Account Activity

Checkbook Balance at Commencement		\$ 69,515
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Deposits	Personal Property Replacement Tax	\$	21,589
	Opening/Closing Fees	\$	6,660
	Sale of Lots	\$	6,413
	Sale of Crypts	\$	20
	Sale of Niches	\$	440
	Interest: Checking	\$	3
	Income from Trusts	\$	1,256
	Inspection Fees	\$	225
	Other Income & Special Events	\$	350
	Transfer (to)/from Reserve Acct 7782	\$	100,000
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(5,700)
	Total Deposits for Month		\$ 131,256

Total Funds Available \$ 200,771

Checks Written

	Compensation & Benefits	\$	34,162
	Administrative Expenses	\$	1,885
	Cemetery Improvements, Maintenance & Repair	\$	300
	Cemetery Operations	\$	5,078
	Total Checks Written		\$ 41,425

Change in Payroll Liabilities 07/31/2022 \$ 292

Total Checks Written \$ 41,717

Checkbook Balance at Month End

\$ 159,054

Bank Reconciliation at Month End

Balance per Bank Statement	\$	161,253
Less Outstanding Checks	\$	(2,199)

Checkbook Balance per Reconciliation

\$ 159,054

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Jul-22</u>	
40100 Real Estate Tax Levy		
41000 Personal Property Replacement Tax	\$ 21,589	
42000 Opening/Closing Fee	\$ 6,660	
42500 Sale of Lots	\$ 6,413	
43000 Sale of Crypts	\$ 20	
43100 Sale of Niches	\$ 440	
43500 Interest: Checking/Reserve	\$ 55	
49000 Income from Trusts	\$ 1,273	
49020 Other Income & Special Events	\$ 350	
49021 Inspection Fees	\$ 225	
Total Revenue	\$ 37,026	
	\$ 37,026	Total Income
Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 4,768	
50102 Wages: Cemetery Staff	\$ 21,943	
50201 Payroll Taxes	\$ 1,939	
50202 IMRF/Employer (2022 = 9.38%)	\$ 2,471	
50204 Employee Health Insurance	\$ 3,041	
Total Compensation & Benefits	\$ 34,162	
Administrative Expenses		
51100 Casualty Insurance		
51500 Contractual Services	\$ 613	
52500 Utilities	\$ 1,051	
55450 Other Admin Expenses	\$ 221	
Total Administrative Expenses	\$ 1,885	
Cemetery Improvements, Maintenance & Repair		
57601 Flags & Flag Poles	\$ 300	
Total Cemetery Improvements, Maintenance & Repair	\$ 300	
Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 2,202	
56500 Equipment Repairs	\$ 399	
56600 Cemetery Supplies & Maintenance	\$ 836	
56700 Rental Equipment & Short-term Leases	\$ 432	
56800 Disposal of Leaves/Branches	\$ 180	
57602 Grounds Maintenance/Repair	\$ 495	
58100 Grave Markers	\$ 535	
Total Cemetery Operations	\$ 5,078	
	\$ 41,425	Total Expense
Net Income	\$ (4,399)	

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Jul-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 264,468	\$ 506,600	\$ (242,132)	52.2%
41000 Personal Property Replacement Tax	\$ 73,973	\$ 60,000	\$ 13,973	123.3%
42000 Opening/Closing Fee	\$ 34,810	\$ 90,000	\$ (55,190)	38.7%
42100 Marker Commission	\$ 4,010	\$ 9,000	\$ (4,990)	44.6%
42500 Sale of Lots	\$ 18,322	\$ 70,000	\$ (51,678)	26.2%
43000 Sale of Crypts	\$ 110	\$ 10,500	\$ (10,390)	1.0%
43100 Sale of Niches	\$ 4,445	\$ 47,000	\$ (42,555)	9.5%
44700 Sale of Burial Supplies	\$ 10	\$ 500	\$ (490)	2.0%
42400 Sales - Other	\$ 700	\$ 1,700	\$ (1,000)	41.2%
43500 Interest	\$ 194	\$ 600	\$ (406)	32.3%
49000 Income from Trusts	\$ 1,324	\$ 3,000	\$ (1,676)	44.1%
49020 Other Income & Special Events	\$ 5,780	\$ 10,000	\$ (4,220)	57.8%
49021 Inspection Fees	\$ 1,625	\$ 4,000	\$ (2,375)	40.6%
Total Revenue	\$ 409,770	\$ 812,900	\$ (403,130)	50.4%
Total Income	\$ 409,770	\$ 812,900	\$ (403,130)	50.4%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 20,142	\$ 73,000	\$ (52,858)	27.6%
50102 Wages: Cemetery Staff	\$ 87,811	\$ 255,000	\$ (167,189)	34.4%
50201 Payroll Taxes - FICA	\$ 7,807	\$ 26,000	\$ (18,193)	30.0%
50202 IMRF/Employer (2022 = 9.38%)	\$ 9,980	\$ 40,000	\$ (30,020)	24.9%
50203 IDES - Unemployment Insurance	\$ 2,448	\$ 15,000	\$ (12,552)	16.3%
50204 Employee Health Insurance	\$ 13,479	\$ 60,000	\$ (46,521)	22.5%
50205/50206 Other Payroll Expenses	\$ 47	\$ 500	\$ (453)	9.5%
Total Compensation & Benefits	\$ 141,715	\$ 469,500	\$ (327,785)	30.2%
Administrative Expenses				
51100 Casualty Insurance	\$ 21,630	\$ 21,500	\$ 130	100.6%
51500 Contractual Services	\$ 3,596	\$ 15,000	\$ (11,404)	24.0%
52000 Office Supplies	\$ 285	\$ 4,000	\$ (3,715)	7.1%
52500 Utilities	\$ 4,093	\$ 17,500	\$ (13,407)	23.4%
54000 Advertising	\$ -	\$ 3,000	\$ (3,000)	0.0%
54500 Dues/Seminars	\$ -	\$ 600	\$ (600)	0.0%
55500 Legal Expense	\$ -	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$ -	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 5,172	\$ 8,000	\$ (2,828)	64.6%
55450 Other Admin Expenses	\$ 1,933	\$ 5,000	\$ (3,067)	38.7%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$ 36,708	\$ 95,900	\$ (59,192)	38.3%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 5,318	\$ 10,000	\$ (4,682)	53.2%
57800 Operating Equipment	\$ -	\$ 78,000	\$ (78,000)	0.0%
58400 Scattering Grounds/Ossuary	\$ -	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$ 5,318	\$ 90,000	\$ (84,682)	5.9%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Jul-22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 4,941	\$ 10,000	\$ (5,059)	49.4%
56000 Tree Removal/Monument Repair	\$ -	\$ 24,000	\$ (24,000)	0.0%
56500 Equipment Repairs	\$ 808	\$ 6,000	\$ (5,192)	13.5%
56600 Cemetery Supplies & Maintenance	\$ 1,644	\$ 20,000	\$ (18,356)	8.2%
56700 Rental Equipment & Leasing	\$ 432	\$ 4,000	\$ (3,568)	10.8%
56800 Removal of Leaves/Branches	\$ 520	\$ 4,000	\$ (3,480)	13.0%
57000 Office Repairs & Maintenance	\$ 4,800	\$ 1,000	\$ 3,800	480.0%
57602 Grounds Maintenance/Repairs	\$ 4,019	\$ 25,000	\$ (20,981)	16.1%
57603 Road, Fence, Lot, Drains	\$ 2,780	\$ 40,000	\$ (37,220)	7.0%
57700 Equipment Building	\$ -	\$ 2,000	\$ (2,000)	0.0%
58100 Grave Markers	\$ 3,328	\$ 15,000	\$ (11,672)	22.2%
59900 Other Cemetery Expenses	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Cemetery Operations	\$ 23,271	\$ 152,000	\$ (128,729)	15.3%
Total Expense	\$ 207,012	\$ 807,400	\$ (600,388)	25.6%
Net Income	\$ 202,759	\$ 5,500	\$ 197,259	

Town of the City of Bloomington--Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity</u> <u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
07/01/2022	Deposit	HBT - Heartland Bank & Trust	240.65
07/05/2022	42306	Evergreen FS Inc	-2,201.98
07/05/2022	0705226593	Frizzell, Leslie	-1,300.00
07/05/2022	0705226593	Holmes, Julia	-500.00
07/05/2022	42307	ADT Security Services	-218.05
07/05/2022	42308	COMCAST Business	-216.09
07/05/2022	42309	Ameren Illinois	-258.42
07/05/2022	0705228561	Transfer	100,000.00
07/05/2022	Deposit	HBT - Heartland Bank & Trust	522.49
07/05/2022	Credit	Evergreen FS	32.00
07/06/2022	Deposit	HBT - Heartland Bank & Trust	1,266.10
07/08/2022	Deposit	HBT - Heartland Bank & Trust	6,531.09
07/11/2022	Deposit	HBT - Heartland Bank & Trust	96.35
07/14/2022	42310	Dave Capodice Excavating Inc	-675.04
07/14/2022	42311	Henson Disposal Inc	-395.10
07/14/2022	42312	Midwest Construction Rentals #1	-432.01
07/14/2022	42313	Nord Outdoor Power	-398.55
07/14/2022	42314	Pontiac Granite Co Inc	-175.00
07/14/2022	42315	RP Lumber Company Inc	-106.45
07/15/2022	20220715	Payroll Direct Deposit	-9,890.30
07/15/2022	90181803	EFTPS - IRS	-2,847.62
07/15/2022	0577053776	IL Dept of Revenue	-598.17
07/19/2022	42316	VISA BMCU...1484	-1,127.12
07/19/2022	0719221267	Daudelin, Karen	-1,300.00
07/19/2022	0719221267	Cervantes, Marisela	-2,600.00
07/20/2022	Deposit	HBT - Heartland Bank & Trust	48.10
07/22/2022	Deposit	HBT - Heartland Bank & Trust	24,879.37
07/26/2022	42317	City of Bloomington Water Dept	-576.04
07/26/2022	42318	City of Bloomington TWP - Reimburse	-8,443.61
07/26/2022	42319	Pontiac Granite Co Inc	-360.00
07/26/2022	Deposit	HBT - Heartland Bank & Trust	681.70
07/28/2022	Deposit	HBT - Heartland Bank & Trust	2,532.30
07/29/2022	20220731	Payroll Direct Deposit	-9,390.63
07/29/2022	50283490	EFTPS - IRS	-2,711.22
07/29/2022	2146593872	IL Dept of Revenue	-572.74
07/31/2022	Credit	Interest	2.65
		Total	89,538.66

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 12, 2022 through August 8, 2022.**

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 **8th day of August 2022.**

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

Notary Public

This **8th day of August 2022.**

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

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

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CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: August 8, 2022 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	ADT Security/Others/VISA	Security System Monitoring (estimated)	8/31/22	\$1,000.00
52000	Amazon/VISA/Others	Toner/Drums, receipt books (estimated)	8/31/22	\$500.00
56500	CNH Capital/Birkey's /VISA	equipment repairs (estimated)	8/31/22	\$400.00
54000	Cumulus Media Radio Bloomington	Business Advertisement - 3 months, 2 stations (estimated)	8/31/22	\$3,000.00
52000	Kaeb Janitorial Supplies	Dispenser towels (estimated)	8/31/22	\$500.00
57900	Lowe's/Others/VISA	torch (estimated)	8/31/22	\$400.00
55450	Menards/Lowe's/Others/VISA	break room drinks (estimated)	8/31/22	\$400.00
56500	Midwest Equipment/VISA	blades (estimated)	8/31/22	\$75.00
56500	Morris Avenue Garage/VISA	Truck/Trailer Inspections (estimated)	8/31/22	\$200.00
57800	Nord Outdoor Power Equipment/VISA	Trimmers (estimated)	8/31/22	\$1,000.00
56500	Nord Outdoor Power Equipment/VISA	equipment repairs (estimated)	8/31/22	\$100.00
58100	Pontiac Granite	Infant marker	8/31/22	\$175.00
56600	RP Lumber Company Inc/VISA	batteries (estimated)	8/31/22	\$20.00
55450	Sam's Club/VISA	supplies (estimated)	8/31/22	\$100.00
TOTAL: Requests for Payments				\$7,870.00

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN)

)SS

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from **July 26, 2022, to August 22, 2022.**

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 **22nd day of August 2022.**

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

Notary Public

This **22nd day of August 2022.**

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: Grant C Walch

WARD 6: De Urban

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 22, 2022** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	08/31/22	\$ 3,916.67
7011	TWP Supervisor	D Skillrud	09/15/22	\$ 3,916.67
7021	TWP Assessor	S Scudder	08/31/22	\$ 4,000.00
7021	TWP Assessor	S Scudder	09/15/22	\$ 4,000.00
7041	Town Trustee 07/25/2022	Ward 1: G Walch	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 2: D Boelen	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 3: S Montney	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 4: J Emig	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 5: N Becker	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 6: D Urban	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 7: M Ward	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 8: J Crabill	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Ward 9: T Crumpler	09/30/22	\$ 20.00
7041	Town Trustee 07/25/2022	Trustee M Mwilambwe	09/30/22	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,033.34
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/WEX/PAL/Walden/Leman/Zook (Estimated)	08/31/22	\$ 100.00
9161	Telephone	City of Bloomington/Frontier/Others (Estimated)	08/31/22	\$ 200.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	08/31/22	\$ 150.00
9171	Utilities	Ameren/Direct Energy Business (Estimated)	08/31/22	\$ 400.00
9171	Utilities	NICOR Gas/Direct Energy Business (Estimated)	08/31/22	\$ 250.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC	08/31/22	\$ 175.00
9301	Computer Services	BMCU Visa/MIRRA/BNAR/MLS/Coldwell Bankers/ILDFPR/Others	08/31/22	\$ 60.00
9301	Computer Services	BMCU Visa/Adobe/Others (Estimated)	08/31/22	\$ 1,000.00
9301	Computer Services	BMCU Visa/COB/Verizon Wireless (Estimated)	08/31/22	\$ 200.00
9312	Membership Dues	BMCU Visa/BNAR/MLS/IDPFR/Others	08/31/22	\$ 852.00
Assessor's Claims TOTAL				\$ 3,387.00
Community Agency Funding				
1025	GA Client Services/Workfare Development	BMCU VISA/Menard's/Lowe's/Walmart/\$ General/Others	08/31/22	\$ 47.77
1025	GA Client Services/Workfare Development	BMCU VISA/U-Haul/Wex/Skillrud/Others	08/31/22	\$ 277.30
1025	GA Client Services/Workfare Development	BMCU Visa/Maruna/Others	08/31/22	\$ 110.00
Community Agency Funding TOTAL				\$ 435.07
Services & Expenses				
1038	Other Expense	BMCU Visa/Outback/Casey's Garden Shop/Others	08/31/22	\$ 163.50
1040	Building Maintenance	Hermes Sales & Service (Estimated)	08/31/22	\$ 332.00
Services & Expenses TOTAL				\$ 495.50
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services	08/31/22	\$ 218.75
8131	Utilities	City of Bloomington Water Dept (Estimated)	08/31/22	\$ 108.56
8131	Utilities	Ameren/Direct Energy Business (Estimated)	08/31/22	\$ 559.34
8131	Utilities	NICOR Gas/Direct Energy Business (Estimated)	08/31/22	\$ 352.66
8141	Telephones	City of Bloomington/Frontier/Verizon/Others (Estimated)	08/31/22	\$ 350.00
8161	Education/Conference/Meetings	BMCU Visa/TOI/Others (Estimated)	08/31/22	\$ 523.50
8181	Equipment Repair/Rental	BMCU VISA/CDS/Others (Estimated)	08/31/22	\$ 291.80
8221	Computer/Contract Services	EFT-Valutec (Estimated)	08/31/22	\$ 57.72
Supervisor's Claims TOTAL				\$ 2,462.33
TOTAL Request for Payment				\$ 22,813.24

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: **JULY**

		Cemetery Public Fund	General Town Fund	General Assistance	COMBINED FUNDS
Public Fund Balances at Beginning of Month		\$ 933,640	\$ 3,658,814	\$ 626,023	\$ 5,218,476
Revenues	Interest	\$ 55	\$ 2,697	\$ 84	\$ 2,837
	Income from Trusts	\$ 1,256			\$ 1,256
	Other Income & Special Events	\$ 350	\$ 2,864		\$ 3,214
	Personal Property Replacement Tax	\$ 21,589	\$ 70,102	\$ 8,526	\$ 100,217
	Opening/Closing Fees	\$ 6,660			\$ 6,660
	Sales	\$ 6,873			\$ 6,873
	Inspection Fees	\$ 225			\$ 225
	Refunds and Recoveries			\$ 345	\$ 345
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$ (5,700)			\$ (5,700)
	Total Revenues	\$ 31,309	\$ 75,663	\$ 8,955	\$ 115,927
Expenditures	Administrative Expenses	\$ 1,885			\$ 1,885
	Assessor's Office		\$ 4,038		\$ 4,038
	Capital Improvements	\$ 300			\$ 300
	Casework/General Assistance			\$ 21,256	\$ 21,256
	Cemetery Operations	\$ 5,078			\$ 5,078
	Community Agency Funding		\$ 1,534		\$ 1,534
	Compensation & Benefits	\$ 34,162	\$ 92,597		\$ 126,759
	less change in payroll liability	\$ 292	\$ 708		\$ 1,001
	Services & Expenses		\$ 2,415		\$ 2,415
	Supervisor's Office		\$ 2,297		\$ 2,297
	Total Expenditures	\$ 41,717	\$ 103,588	\$ 21,256	\$ 166,562
Public Fund Balances at Month End		\$ 923,231	\$ 3,630,889	\$ 613,722	\$ 5,167,841

Revenue Distribution Report

Fiscal Year To Date ~ **FY2023**

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	FY2023 Tax Levy Extension for Tax Year 2021	\$ 506,636	\$ 1,645,073	\$ 200,074	\$ 2,351,783
	Percentage	21.5426%	69.9501%	8.5073%	100.0000%
FY2023 Personal Property Replacement Tax					
	04/08/2022 03-2022	\$ 22,397	\$ 72,724	\$ 8,845	\$ 103,966
	05/05/2022 04-2022	\$ 29,986	\$ 97,367	\$ 11,842	\$ 139,195
	07/08/2022 05-2022	\$ 21,589	\$ 70,102	\$ 8,526	\$ 100,217
	TOTAL	\$ 73,973	\$ 240,193	\$ 29,212	\$ 343,378
FY2023 Tax Levy Extension for Tax Year 2021					
	05/27/2022 01-2022	\$ 99,240	\$ 322,238	\$ 39,190	\$ 460,668
	06/14/2022 02-2022	\$ 101,056	\$ 328,136	\$ 39,908	\$ 469,100
	06/23/2022 03-2022	\$ 64,172	\$ 208,369	\$ 25,342	\$ 297,883
	TOTAL	\$ 264,468	\$ 858,743	\$ 104,440	\$ 1,227,651
		\$ 242,167.39	\$ 786,330.66	\$ 95,633.57	\$ 1,124,131.61

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2022

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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Phillips & Associates, CPAs, P.C.

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Pontiac, IL 61764
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Fax: 815-844-3197

INDEPENDENT AUDITORS' REPORT

Board of Trustees Town of the City of Bloomington, Illinois

Opinions

We have audited the accompanying modified cash basis financial statements of the government activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2022, 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 for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of the City of Bloomington, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—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.

Responsibilities of Management 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, and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of the City of Bloomington, Illinois' ability to continue as a going concern for the year ended March 31, 2022.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of the City of Bloomington, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of the City of Bloomington, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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' basic financial statements. The Budgetary Comparison Schedules are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Budgetary Comparison Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of the summary of local tax data, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Phillips & Associates, CPAs, P.C.

Normal, Illinois
July 21, 2022

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

**GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS**

March 31, 2022

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 2,021,453	\$ 132,606
Cash restricted	-	212,201
Investments	1,461,027	599,524
Capital Assets (net of Accumulated Depreciation)	589,557	933,807
Total Assets	\$ 4,072,037	\$ 1,878,138
Liabilities		
Current Portion of Debt Certificates Payable	\$ -	\$ -
General Obligation Debt Certificates	-	-
Total Liabilities	-	-
Net Position		
Invested in Capital Assets (net of Related Debt)	589,557	933,807
Restricted for General Assistance	538,223	-
Restricted for Cemetery Operations	-	944,331
Unrestricted	2,944,257	-
Total Net Position	\$ 4,072,037	\$ 1,878,138

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, 2022

Functions/Programs Governmental Activities:	Program Revenues				Net (Expense) / Revenue and Changes in Net Position		
	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Total	Discrete Component Unit
General Government	\$ 1,226,774	\$ 7,040	-	-	\$ (1,219,734)	\$ (1,219,734)	\$ -
Public Assistance	365,793	-	-	-	(365,793)	(365,793)	-
Total Governmental Activities	1,592,567	7,040	-	-	(1,585,527)	(1,585,527)	-
Component Unit:							
General Government	86,408	-	-	-	-	-	(86,408)
Cemetery Operations	544,262	243,354	-	-	-	-	(300,908)
Total Component Unit	\$ 630,670	\$ 243,354	\$ -	\$ -	-	-	(387,316)
General Revenues:							
Taxes					1,844,530	1,844,530	506,502
Intergovernmental							
Replacement Taxes					353,226	353,226	96,994
Refunds and Recoveries					25,658	25,658	-
Interest					5,085	5,085	531
Miscellaneous					37,979	37,979	22,679
Transfers - Internal activity					-	-	-
Total General Revenues and Transfers					2,266,478	2,266,478	626,706
Changes in Net Position					680,951	680,951	239,390
Net Position - Beginning					3,391,086	3,391,086	1,638,748
Net Position - Ending					\$ 4,072,037	\$ 4,072,037	\$ 1,878,138

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, 2022

	<u>Major Governmental Funds</u>		Total Governmental Funds
	<u>General Town Fund</u>	<u>General Assistance Fund</u>	
Assets			
Cash	\$ 1,483,230	\$ 538,223	\$ 2,021,453
Investments	1,461,027	-	1,461,027
Total Assets	<u><u>\$ 2,944,257</u></u>	<u><u>\$ 538,223</u></u>	<u><u>\$ 3,482,480</u></u>
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Due to governmental entities	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for General Assistance	-	538,223	538,223
Unassigned	2,944,257	-	2,944,257
Total Fund Balances	<u>2,944,257</u>	<u>538,223</u>	<u>3,482,480</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,944,257</u></u>	<u><u>\$ 538,223</u></u>	<u><u>\$ 3,482,480</u></u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2022

	Major Governmental Funds		Total Governmental Funds
	Town Fund	General Assistance Fund	
Revenues:			
Taxes	\$ 1,644,570	\$ 199,960	\$ 1,844,530
Intergovernmental Revenue			
Personal Property Replacement Tax	314,934	38,292	353,226
Local Revenue	-	25,658	25,658
Miscellaneous	45,019	-	45,019
Interest	4,064	1,021	5,085
TOTAL REVENUES	2,008,587	264,931	2,273,518
Expenditures:			
General Government	1,009,844	-	1,009,844
Public Assistance	451,247	216,739	667,986
TOTAL EXPENDITURES	1,461,091	216,739	1,677,830
Excess (deficiency) of Revenues Over Expenditures	547,496	48,192	595,688
Other Financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	547,496	48,192	595,688
Fund Balance - Beginning of Year	2,396,761	490,031	2,886,792
Fund Balance - End of Year	\$ 2,944,257	\$ 538,223	\$ 3,482,480

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, 2022

Total Fund Balance - Total Governmental Funds	\$ 3,482,480
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Capital Assets Used in Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet.	<u>589,557</u>
Net Position of Governmental Activities	<u>\$ 4,072,037</u>
Net change in fund balances - total governmental funds	\$ 595,688
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.	(30,651)
Current year capital additions recorded as capital outlay in the governmental funds	<u>115,914</u>
Internal service funds are used by management to charge costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds is reported with governmental activities net of amount allocated to business-type activities and depreciation expense.	<u>\$ 680,951</u>

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2022

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	\$ 132,606	\$ 132,606
Cash reserved	212,201	212,201
Investments	599,524	599,524
Capital Assets (net of Accumulated Depreciation)	933,807	933,807
Total Assets	\$ 1,878,138	\$ 1,878,138
Liabilities		
Current Portion of Debt Certificates Payable		\$ -
General Obligation Debt Certificates	-	-
Total Liabilities	-	-
Net Position		
Invested in capital assets - Net of related debt	933,807	933,807
Unrestricted	944,331	944,331
Total Net Position	\$ 1,878,138	\$ 1,878,138

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, 2022

Component Unit:	Expenses	Program Revenues			Net (Expense) / Revenue and Changes in Net Position
		Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	
General Government	\$ 86,408	\$ -	\$ -	\$ -	\$ (86,408)
Public Assistance	544,262	243,354	-	-	(300,908)
Total Governmental Activities	\$ 630,670	\$ 243,354	\$ -	\$ -	(387,316)
		Taxes			
		Intergovernmental			506,502
		Interest			96,994
		Miscellaneous			531
		Transfers - Internal activity			22,679
					-
		Total General Revenues and Transfers			626,706
		Changes in Net Position			239,390
		Net Position - Beginning			1,638,748
		Net Position - Ending			\$ 1,878,138

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, 2022

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	\$ 132,606	\$ 132,606
Cash restricted	212,201	212,201
Investments	599,524	599,524
Total Assets	\$ 944,331	\$ 944,331
Liabilities		
Total Liabilities	\$ -	\$ -
Fund Balances		
Restricted	944,331	944,331
Unassigned	-	-
Total Fund Balance	944,331	944,331
Total Liabilities and Fund Balance	\$ 944,331	\$ 944,331

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, 2022

	Governmental Funds	Totals
Revenues:		
Taxes	\$ 506,502	\$ 506,502
Intergovernmental Revenue	96,994	96,994
Local Revenue	243,354	243,354
Miscellaneous	18,380	18,380
Interest	531	531
TOTAL REVENUES	865,761	865,761
Expenditures:		
General Government	86,408	86,408
Cemetery Operations	434,500	434,500
Capital Outlay	108,060	108,060
Debt Service - Principal	30,028	30,028
Debt Service - Interest	199	199
TOTAL EXPENDITURES	659,195	659,195
Excess (Deficiency) of Revenues Over Expenditures	206,566	206,566
Fund Balance - Beginning of Year	737,765	737,765
Fund Balance - End of Year	\$ 944,331	\$ 944,331

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, 2022

Change in net position per Statement of Activities Modified Cash Basis	\$ 239,390
Current year capital additions recorded as capital outlay in the governmental funds	(79,319)
(Gain)/Loss on trade in of equipment not recorded on the governmental fund statements	(4,299)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	80,822
<p>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</p>	
Repayment of Long-Term Obligations	<u>(30,028)</u>
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	<u>\$ 206,566</u>
Net Position per Statement of Net Position Modified Cash Basis	\$ 1,878,138
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling \$1,550,823	(931,011)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(79,319)
(Gain)/Loss on trade in of equipment not recorded on the governmental fund statements	(4,299)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	80,822
Beginning of year debt included only on the Statement of Net Position	30,028
Repayment of long-term debt	<u>(30,028)</u>
Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis	<u>\$ 944,331</u>

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2022

	Private- Purpose Trusts
Assets	
Cash and cash equivalents	\$ 32,819
Investments	253,772
Total Assets	\$ 286,591
Liabilities	\$ -
Net Position Held in Trust	
Restricted	286,591
Total Net Position	\$ 286,591

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, 2022

	Private- Purpose Trusts
Additions	
Investment Income	\$ 4,049
Gain (loss) on investments	5,877
	9,926
Total Revenue	9,926
Deductions	
Cemetery Operations	8,407
	8,407
Total Expenditures	8,407
Change in Net Position	1,519
Net Position - Beginning of Year	285,072
Net Position - End of Year	\$ 286,591

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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. The Township Supervisor is the elected chief executive officer for the Township. These financial statements present the Town of the City of Bloomington as a primary government. The Township provides the following services as authorized by state statutes: general assistance and general administrative services.

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

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

BASIS OF PRESENTATION

A. Basic Financial Statements

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

Government-Wide Statements

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements - continued

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

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

Fund Accounting

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

Governmental Funds

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

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

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

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

Fiduciary Funds

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

B. Significant Accounting Policies

Basis of Accounting

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Significant Accounting Policies - continued

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

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

Fair Value Measurements of Financial Instruments

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

Investments

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

Property and Equipment

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

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

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

Resource Utilization

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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 2020 Levy on November 23, 2020 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2021. Property taxes attached as an enforceable lien on property as of January 1, 2020 and are payable in two installments in the following year in June and September. Taxes from the 2020 Levy were collected and reported as revenue during the fiscal year ended March 31, 2022.

Program Revenues

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

Administrative Services

Discretely Presented Component Unit

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

Government Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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 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 22, 2021, 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. An amendment to the budget appropriation ordinance was passed on August 2, 2021.

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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, 2022:

Illinois Funds	<u>\$ 1,461,027</u>
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Cemetery private trust funds are allowed by statute to be invested in every kind of investment, including specifically bonds, debentures and other corporate obligations, preferred or common stocks and real estate mortgages.

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

NOTE 3 – CASH AND CASH INVESTMENTS -- continued

The Cemetery holds the following investments which are recorded using fair market values at March 31, 2022:

General Funds	
Super Money Market	\$ 212,201
Super Money Market	599,524
	<u>\$ 811,725</u>
Fiduciary Funds	
Private Lot Trust Fund - Super Money Market	<u>\$ 32,819</u>
Investments in Private Irrevocable Trust	
Money Market Funds	\$ 2,404
Mutual and Exchange Traded Funds	
Fixed Income	
Vanguard Total Bond Market Index	15,907
iShares Core US Aggregate Bond	34,272
iShares iBoxx Investment Grade Corporate Bond	18,746
Equities	
SPDR Dow Jones Industrial Average	36,417
SPDR S&P 500	70,456
SPDR S&P Midcap 400	48,554
iShares Russell 2000	17,448
iShares MSCI EAFE	9,568
	<u>\$ 253,772</u>

Disclosures Relating to Interest Rate Risk

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

Disclosures Relating to Credit Risk

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2022, was as follows:

	Balance <u>April 1</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>March 31</u>
Governmental Activities:				
Capital assets being depreciated				
Building	\$ 916,903	\$ -	\$ -	\$ 916,903
Equipment	26,579	-	-	26,579
Land Improvements	-	115,914	-	115,914
Total Capital assets being depreciated	<u>943,482</u>	<u>115,914</u>	<u>-</u>	<u>1,059,396</u>
Less accumulated depreciation for:				
Building	(412,607)	-	(22,923)	(435,530)
Equipment	(26,579)	-	-	(26,579)
Land Improvements	-	-	(7,728)	(7,728)
Total accumulated depreciation	<u>(439,186)</u>	<u>-</u>	<u>(30,651)</u>	<u>(469,837)</u>
Governmental activities capital assets, net	<u>\$ 504,296</u>	<u>\$ 115,914</u>	<u>\$ (30,651)</u>	<u>\$ 589,559</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental Activities – General Fund:	
Building	\$ 22,923
Equipment	-
Land Improvements	7,728
Total Depreciation Expense - Governmental Activities	<u>\$ 30,651</u>

A summary of component unit fixed assets for the year ended March 31, 2022, was as follows:

	Balance <u>April 1</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>March 31</u>
Component Unit Activities:				
Capital assets not being depreciated				
Land	\$ 93,245	\$ -	\$ -	\$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	653,191	32,446	(34,297)	651,340
Land Improvements	25,984	-	-	25,984
Infrastructure	309,164	65,869	-	375,033
Veteran's Area	68,100	-	-	68,100
Mausoleum	986,804	-	-	986,804
Total capital assets being depreciated	<u>2,327,367</u>	<u>98,315</u>	<u>(34,297)</u>	<u>2,391,385</u>
Less accumulated depreciation for:				
Buildings & Improvements	(279,105)	-	(1,004)	(280,109)
Equipment	(537,387)	19,599	(31,452)	(549,240)
Land Improvements	(12,126)	-	(1,732)	(13,858)
Infrastructure	(264,866)	-	(16,670)	(281,536)
Veteran's Area	(16,552)	-	(6,068)	(22,620)
Mausoleum	(379,564)	-	(23,896)	(403,460)
Total accumulated depreciation	<u>(1,489,600)</u>	<u>19,599</u>	<u>(80,822)</u>	<u>(1,550,823)</u>
Total capital assets being depreciated, net	<u>837,767</u>	<u>117,914</u>	<u>(115,119)</u>	<u>840,562</u>
Business-type activities capital assets, net	<u>\$ 931,012</u>	<u>\$ 117,914</u>	<u>\$ (115,119)</u>	<u>\$ 933,807</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

NOTE 4 – CHANGES IN FIXED ASSETS - continued

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

Component Unit Activities – Cemetery Fund:	
Buildings & Improvements	\$ 1,004
Equipment	31,452
Land Improvements	1,732
Infrastructure	16,670
Veteran's Area	6,068
Mausoleum	<u>23,896</u>
Total depreciation expense – Component Unit Activities:	<u>\$ 80,822</u>

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, 2022 was \$0.

Changes in Outstanding Debt – Transactions for the year ended March 31, 2022 are summarized as follows:

	Balance April 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
General Obligation Bond	\$ 30,028	\$ -	\$ 30,028	\$ -	\$ -
Total Activities	<u>\$ 30,028</u>	<u>\$ -</u>	<u>\$ 30,028</u>	<u>\$ -</u>	<u>\$ -</u>

Legal Debt Margin - The legal debt margin of the Township, as of March 31, 2022 is computed as follows:

Assessed Valuation (Property Tax Year 2021)	<u>\$ 1,925,639,057</u>
Debt Limit – 2.875% of assessed value	\$ 55,362,123
Less: Debt subject to General Obligation Bond	-
Legal Debt Margin	<u>\$ 55,362,123</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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 Annual Comprehensive 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, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	29
Inactive, non-retired members	23
Active members	<u>19</u>
Total	<u>71</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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 2021 was 11.41%. 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 \$112,033. This includes \$30,604 contributed by the discrete component unit Evergreen Cemetery. Pension expense(income) determined for calendar year 2021 reported on an accrual basis was \$(328,315).

Net Pension Liability

The Township's net pension liability(asset), \$(1,128,678), was measured as of December 31, 2021. 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 2021 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): 22-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 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years and one employer was 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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 1.84%, 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, 2021 was as follows:

	Total Pension Liability <u>(a)</u>	Increase (Decrease) Plan Fiduciary Net Position <u>(b)</u>	Net Pension Liability/(Asset) <u>(a)-(b)</u>
Service Cost	\$ 86,761	\$ -	\$ 86,761
Interest on the Total Pension Liability	542,246	-	542,246
Differences between expected and actual experience of the Total Pension Liability	63,121	-	63,121
Change of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(519,535)	(519,535)	-
Contributions-Employer	-	114,122	(114,122)
Contributions-Employee	-	45,009	(45,009)
Net investment income	-	1,400,836	(1,400,836)
Other (Net Transfer)	-	<u>35,206</u>	<u>(35,206)</u>
Net Change in total pension liability	172,593	1,075,638	(903,045)
Balances at December 31, 2020	<u>7,695,640</u>	<u>7,921,273</u>	<u>(225,633)</u>
Balances at December 31, 2021	<u>\$ 7,868,233</u>	<u>\$ 8,996,911</u>	<u>\$ (1,128,678)</u>

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

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability	\$ (367,960)	\$ (1,128,678)	\$ (1,749,265)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - CONTINUED
March 31, 2022

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, 2022 between the Town fund and the Cemetery Fund component unit.
- B. There were no deficit fund balances of individual funds at March 31, 2022.

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 \$54,761 on March 31, 2022.

NOTE 9 - CONTINGENCIES AND COMMITMENTS

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 \$4,741 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$4,035 and the total amount of unpaid general assistance disbursing orders was \$325 at March 31, 2022.

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 July 21, 2022, which represents the date the financial statements were available to be issued.

Due to Gubernatorial and CDC regulations and recommendations which were implemented to protect businesses and the public, Township adjusted and adapted its service operations to remain open during normal business hours throughout the pandemic. Township limited all in-person access for individual care at the entryway to the Township office and expanded the application process by adding website, drop box, email, and fax accessibility. Information regarding service delivery changes was, and continues to be, publicized via its website, Facebook page, and the message board in the office entryway.

As local infection rates dropped and local Covid-19 restrictions lifted, Township reopened its lobby for public access. All other modifications remain in place to allow for diverse access to services. Public health recommendations are being monitored and the Township will respond accordingly to protect staff and the public.

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, 2022

	2022			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,645,000	\$ 1,645,000	\$ 1,644,570	\$ (430)
Intergovernmental Revenue:				
Personal Property Replacement Tax	89,500	89,500	314,934	225,434
John Scott Administration	-	-	-	-
Work Fare Administration	-	-	1,831	1,831
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	6,000	6,000	4,064	(1,936)
Retiree Insurance Reimbursements	-	-	16,848	16,848
Cemetery Benefits Reimbursements	-	-	-	-
Litigation Income	25	25	-	(25)
Other Income	105,000	105,000	14,140	(90,860)
Total Revenues	1,845,525	1,845,525	2,008,587	163,062
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	-	(21,544)
Auto Expense	3,000	3,000	1,044	(1,956)
Telephone	3,000	3,000	3,081	81
Utilities	5,800	5,800	5,366	(434)
Postage	300	300	-	(300)
Office Supplies	2,000	2,000	635	(1,365)
Publications and Printing	500	500	-	(500)
Publications	-	-	-	-
Equipment	6,000	6,000	1,140	(4,860)
Equipment Repair/Rental	1,500	1,500	-	(1,500)
Education/Conference/Meetings	9,000	9,000	1,893	(7,107)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	34,000	34,000	13,145	(20,855)
Recorder	-	-	-	-
Janitorial	2,000	2,000	1,825	(175)
Computer Services	20,000	20,000	20,446	446
Mapping/GIS Services	30,000	30,000	2,100	(27,900)
Membership Dues/Assessor's Staff	2,500	2,500	1,983	(517)
Total Assessor's Office Expenditures	150,144	150,144	52,658	(97,486)
Total Expenditures (current page)	\$ 150,144	\$ 150,144	\$ 52,658	\$ (97,486)

(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, 2022

	2022			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 150,144	\$ 150,144	\$ 52,658	\$ (97,486)
Community Agency Funding				
Community Medical	18,500	18,500	18,500	-
GA Client Service Funding	71,200	71,200	6,950	(64,250)
Youth Services	35,000	35,000	45,000	10,000
Senior Services	68,500	68,500	68,500	-
Community Emergency Response Fund	100,000	400,000	10,104	(389,896)
	<u>293,200</u>	<u>593,200</u>	<u>149,054</u>	<u>(444,146)</u>
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	2,280	(520)
General Assistance Staff	384,297	384,297	302,193	(82,104)
Deputy Assessors	404,000	404,000	307,188	(96,812)
IMRF/Employer	123,755	123,755	81,429	(42,326)
FICA (SS/MC)/Employer	75,245	75,245	57,701	(17,544)
Group Medical Insurance/Employer	175,000	175,000	117,454	(57,546)
Unemployment Insurance/Employer	1,600	1,600	1,159	(441)
Total Compensation and Benefit Expenditures	<u>1,359,197</u>	<u>1,359,197</u>	<u>1,061,804</u>	<u>(297,393)</u>
Services and Expenses				
Membership Dues	2,000	2,000	1,661	(339)
Auditing Expenses	8,000	8,000	7,250	(750)
Legal Expenses	12,000	12,000	3,990	(8,010)
Insurance	14,000	14,000	12,978	(1,022)
Publishing	2,000	2,000	1,024	(976)
Other Expenses	4,000	4,000	2,429	(1,571)
Debt Service-Princ. Int.	20,000	20,000	-	(20,000)
Building Maintenance	25,000	25,000	11,213	(13,787)
Janitorial Services and Supplies	12,000	12,000	4,290	(7,710)
Building Security	3,500	3,500	-	(3,500)
Building Repairs	60,000	377,514	87,429	(290,085)
Special Projects	60,000	60,000	28,976	(31,024)
Total Services and Expenses	<u>222,500</u>	<u>540,014</u>	<u>161,240</u>	<u>(378,774)</u>
Total Expenditures (current page)	<u>\$ 2,025,041</u>	<u>\$ 2,642,555</u>	<u>\$ 1,424,756</u>	<u>\$ (1,217,799)</u>

(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, 2022

	2022			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	<u>\$ 2,025,041</u>	<u>\$ 2,642,555</u>	<u>\$ 1,424,756</u>	<u>\$ (1,217,799)</u>
Supervisor's Office Expenditures:				
Postage	4,500	4,500	2,361	(2,139)
Rent/Debt Service	40,000	40,000	-	(40,000)
Janitorial	5,000	5,000	2,281	(2,719)
Utilities	7,000	7,000	8,050	1,050
Telephones	5,000	5,000	3,591	(1,409)
Car Expense	4,000	4,000	1,496	(2,504)
Education/Conference/Meetings	3,000	3,000	649	(2,351)
Equipment	5,000	5,000	-	(5,000)
Equipment Repair/Rental	8,000	8,000	3,557	(4,443)
Office Supplies	6,000	6,000	3,244	(2,756)
Printing Expenses	3,000	3,000	-	(3,000)
Publications	1,000	1,000	75	(925)
Computer Services/Contracts	16,900	16,900	10,971	(5,929)
Membership Dues	450	450	60	(390)
Total Supervisor's Office Expenditures	<u>108,850</u>	<u>108,850</u>	<u>36,335</u>	<u>(72,515)</u>
Total Expenditures	<u>2,133,891</u>	<u>2,751,405</u>	<u>1,461,091</u>	<u>(1,290,314)</u>
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(288,366)	(905,880)	547,496	1,453,376
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>200,000</u>
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>(488,366)</u>	<u>(1,105,880)</u>	<u>547,496</u>	<u>\$ 1,653,376</u>
Fund Balance - Beginning of Year			<u>2,396,761</u>	
Fund Balance - End of Year			<u>\$ 2,944,257</u>	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Assistance Welfare Fund
Year Ended March 31, 2022

	2022			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes:				
Property Tax	\$ 200,000	\$ 200,000	\$ 199,960	\$ (40)
Intergovernmental Revenue:				
Personal Property Replacement Tax	12,000	12,000	38,292	26,292
Other Local Revenues				
Refunds and Recoveries	30,000	30,000	25,658	(4,342)
Interest	1,000	1,000	1,021	21
Other	150	150	-	(150)
Total Revenues	<u>243,150</u>	<u>243,150</u>	<u>264,931</u>	<u>21,781</u>
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	112,500	112,500	56,435	(56,065)
Rent	250,000	250,000	78,803	(171,197)
Utilities	52,500	52,500	10,257	(42,243)
Medical	20,000	20,000	-	(20,000)
Emergency Assistance	150,000	150,000	67,122	(82,878)
Hospital	10,000	10,000	-	(10,000)
Burial	6,000	6,000	2,056	(3,944)
Transportation	40,000	40,000	238	(39,762)
Allowances	10,000	10,000	1,828	(8,172)
Total Expenditures	<u>651,000</u>	<u>651,000</u>	<u>216,739</u>	<u>(434,261)</u>
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(407,850)	(407,850)	48,192	456,042
Other Financing Sources (Used)				
Operating Transfers - In	200,000	200,000	-	(200,000)
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>\$ (207,850)</u>	<u>\$ (207,850)</u>	48,192	<u>\$ 256,042</u>
Fund Balance - Beginning of Year			<u>490,031</u>	
Fund Balance - End of Year			<u>\$ 538,223</u>	

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

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

Component Unit - General Governmental Fund
Year Ended March 31, 2022

	2022			
	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 506,600	\$ 506,600	\$ 506,502	\$ (98)
Intergovernmental Revenue:				
Replacement Tax	30,000	30,000	96,994	66,994
Other Local Sources:				
Opening/Closing	90,000	90,000	107,355	17,355
Marker Commission	9,000	9,000	8,490	(510)
Sale of Spaces	98,000	98,000	123,609	25,609
Interest from savings/Checking	3,000	3,000	531	(2,469)
Income from Trusts	4,000	4,000	2,549	(1,451)
Other Income	3,000	3,000	15,831	12,831
Inspection Fees	2,500	2,500	3,900	1,400
Total Revenues	746,100	746,100	865,761	119,661
EXPENDITURES:				
Administrative Expenditures:				
Wages	295,000	295,000	291,649	(3,351)
Payroll Taxes & IMRF	61,000	61,000	51,645	(9,355)
IDES - Unemployment	13,500	13,500	8,621	(4,879)
Employee Insurance	60,000	60,000	41,930	(18,070)
Payroll Fees	975	975	532	(443)
Casualty Insurance	21,000	21,000	20,299	(701)
Contractual Services	11,000	11,000	12,741	1,741
Office Supplies	4,000	4,000	3,021	(979)
Utilities	18,500	18,500	15,101	(3,399)
Advertising	2,000	2,000	931	(1,069)
Dues and Seminars	600	600	350	(250)
Legal Expense	3,000	3,000	-	(3,000)
Audit Expense	7,500	7,500	7,250	(250)
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	10,000	10,000	8,839	(1,161)
Office Equipment	3,000	3,000	-	(3,000)
Equipment Building	4,000	4,000	128	(3,872)
Other Admin Expense	5,000	5,000	5,676	676
Total Administrative Expenditures	532,275	532,275	480,913	(51,362)
Total Expenditures (current page)	\$ 532,275	\$ 532,275	\$ 480,913	\$ (51,362)

(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, 2022

	2022			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 532,275	\$ 532,275	\$ 480,913	\$ (51,362)
Cemetery Operations:				
Fuel, Oil and Equipment	10,000	10,000	8,016	(1,984)
Tree Removal and Monument Repairs	19,000	19,000	16,700	(2,300)
Equipment Repairs	6,000	6,000	6,545	545
Cemetery Supplies & Maintenance	9,000	9,000	6,824	(2,176)
Equipment Rental and Leasing	1,000	1,000	-	(1,000)
IGA Leaves and Branches	5,000	5,000	2,038	(2,962)
Other Expenses	15,000	15,000	-	(15,000)
Total Cemetery Operation Expenditures	67,000	67,000	40,123	(26,877)
Capital Outlays:				
Operating Equipment	17,000	17,000	14,632	(2,368)
Office Building	-	-	482	482
Flags & Poles	20,000	20,000	14,874	(5,126)
Grounds Maintenance & Repairs	40,000	40,000	19,209	(20,791)
Road, Fence, Lots, Drains, Flags & Flag Poles	50,000	50,000	45,625	(4,375)
Mausoleum (including debt service)	60,800	60,800	30,227	(30,573)
Grave Markers	16,000	16,000	13,110	(2,890)
Scattering Grounds	10,000	10,000	-	(10,000)
Total Capital Outlay Expenditures	213,800	213,800	138,159	(75,641)
Total Expenditures	813,075	813,075	659,195	(153,880)
Excess (deficiency) of Revenue over Expenditures	(66,975)	(66,975)	206,566	273,541
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ (66,975)	\$ (66,975)	206,566	\$ 273,541
Fund Balance - Beginning of Year			737,765	
Fund Balance - End of Year			\$ 944,331	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2022

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 22, 2021, 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 August 2, 2021.

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:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed Valuation	\$ 1,925,639	\$ 1,886,863,676	\$ 1,880,796,385	\$ 1,871,606,642	\$ 1,857,445,338	\$ 1,850,828,917	\$ 1,810,956,798	\$ 1,795,475,453	\$ 1,761,520,835	\$ 1,524,822,330
Tax Rates:										
General Corporate	0.0854	0.0872	0.0875	0.0881	0.0832	0.0808	0.0881	0.0777	0.0614	0.0763
Cemetery	0.0263	0.0268	0.0269	0.0271	0.0273	0.0274	0.0280	0.0282	0.0288	0.0332
General Assistance	0.0104	0.0106	0.0106	0.0107	0.0162	0.0135	0.0083	0.0195	0.0323	0.0320
Total Tax Rates	0.1221	0.1246	0.1250	0.1259	0.1266	0.1217	0.1244	0.1254	0.1225	0.1415
Tax Extensions:										
General Corporate	\$ 1,645,073	\$ 1,644,968	\$ 1,644,945	\$ 1,645,005	\$ 1,545,023	\$ 1,494,938	\$ 1,595,091	\$ 1,395,084	\$ 1,081,500	\$ 1,162,677
Cemetery	506,636	506,623	506,686	506,572	506,525	506,517	506,525	506,683	506,600	506,698
General Assistance	200,074	200,008	199,929	199,977	299,977	250,020	149,947	349,938	568,450	487,486
Total Tax Extensions	\$ 2,351,783	\$ 2,351,599	\$ 2,351,560	\$ 2,351,554	\$ 2,351,525	\$ 2,251,475	\$ 2,251,563	\$ 2,251,706	\$ 2,156,550	\$ 2,156,861
Collections *	\$ -	\$ 2,351,031	\$ 2,349,835	\$ 2,348,256	\$ 2,350,579	\$ 2,249,780	\$ 2,246,606	\$ 2,248,624	\$ 2,154,112	\$ 2,154,689

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



DATE: August 22, 2022
FOR: Honorable Township Trustees
SUBJECT: Annual Treasurer's Report for Fiscal Year 2022

RECOMMENDATION/MOTION: Recommend that the Annual Treasurer's Report for Fiscal Year 2022 be accepted and placed on file with the State Comptroller's office.

BACKGROUND: The Illinois Public Funds Statement Publication Act (30 ILCS 15/1 to 15/6) requires the supervisor of every township that has received and dispersed public funds to prepare an Annual Statement of Receipts and Disbursements, commonly known as the Annual Treasurer's Report. The report shall be subscribed and sworn to by the supervisor and filed with the office of the county clerk.

While no format is specified by the statute, the statement must include the following:

1. all monies received and from what sources
2. all monies paid as compensation listed by name and grouped by compensation range
3. all monies paid to vendors, listed by name, where the total amount paid during the fiscal year exceeds \$2,500
4. all monies to vendors receiving less than \$2,500 yearly reported in aggregate as "All Other Disbursements Less than \$2,500" and
5. a summary statement of operations for all funds and account groups

The adopted format for the Township is presented in the following summaries:

- Revenue Summary
- Compensation Summary
- Other Disbursements Summary
- Summary Statement of Condition of Funds

COMMUNITY GROUPS/INTERESTED PERSONS: Following Board acceptance, the Treasurer's report will be filed with the McLean County Clerk and the public notified by a posting in the Pantagraph, in accordance with state statute.

Respectfully submitted for Board review and acceptance,

A handwritten signature in blue ink that reads "Deborah L. Skillrud". The signature is written in a cursive, flowing style.

Deborah L. Skillrud
Township Supervisor

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ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2022 Commencing 04/01/2021 and Ending 03/31/2022

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Property Tax Levy Extension	\$1,644,570	\$199,960	\$506,502	\$2,351,031
Personal Property Replacement Tax	\$314,934	\$38,292	\$96,994	\$450,220
Interest Income	\$4,064	\$1,021	\$531	\$5,616
Income from Trusts			\$2,549	\$2,549
Refunds & Recoveries		\$25,658		\$25,658
Opening/Closing Fees			\$107,355	\$107,355
Sales			\$123,609	\$123,609
Marker Commissions			\$8,490	\$8,490
Inspection Fee			\$3,900	\$3,900
Retiree Insurance Reimbursements	\$16,848			\$16,848
Workfare Administration (POTS)	\$1,831			\$1,831
Cemetery Financial Administration	\$12,200			\$12,200
Other Income	\$14,140		\$15,831	\$29,971
TOTAL REVENUE	\$2,008,587	\$264,931	\$865,761	\$3,139,279

COMPENSATION SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Under \$25,000:	D Boelen K Bray J Carrillo T Covert J Crabill T Crumpler J Emig J Mathy S Montney M Mwilambwe J Painter T Renner D Stilwell D Urban K Walter M Ward L Yocum	N/A	N Armstrong N Becker I Currey J Harvey A Madison D O'Reilly	
\$25,000-\$49,999:	J Curtiss J Gochanour M Ireland T Maruna K Strong	N/A	A Anderson C Anderson W Novy	
\$50,000-\$74,999:	T Turner S Uzueta	N/A	K Durflinger M Porter	
\$75,000-99,999:	C Davis T Jorczak S Scudder D Skillrud	N/A	N/A	
100,000-124,999	T Joyce	N/A	N/A	
TOTAL COMPENSATION	\$804,061	\$0	\$291,649	\$1,095,710

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

Fiscal Year 2022 Commencing 04/01/2021 and Ending 03/31/2022

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
ACE Industrial Properties Inc	\$3,000			\$3,000
AmerenIP dba Ameren Illinois	\$1,638	\$13,486	\$3,125	\$18,249
ARC Activity & Recreation Center, Normal Township	\$40,000			\$40,000
Baby Fold, The	\$10,000			\$10,000
Becker Tree Service LLC			\$12,600	\$12,600
Bloomington Fence			\$11,295	\$11,295
Bloomington Housing Authority	\$205	\$12,437		\$12,642
Bowman, Danny	\$13,145			\$13,145
Cardinal Ridge		\$4,309		\$4,309
Chief City Mechanical Inc	\$3,171			\$3,171
City of Bloomington	\$149,605	\$13,723	\$48,687	\$212,015
City of Bloomington Township			\$12,614	\$12,614
Clothier Land Trust #H-187		\$3,029		\$3,029
Cold Spring Memorial Group			\$11,107	\$11,107
Comcast Business			\$2,529	\$2,529
Dave Capodice Excavating Inc			\$3,773	\$3,773
Direct Energy Business	\$6,316			\$6,316
Embark Tree Removal			\$3,650	\$3,650
Evergreen FS Inc.			\$8,016	\$8,016
Faith in Action of Bloomington-Normal	\$8,500			\$8,500
Farnsworth Group Inc	\$22,365			\$22,365
GMTK Management		\$3,961		\$3,961
Heartland Bank & Trust			\$30,227	\$30,227
Hermes Service & Sales Inc.	\$2,734			\$2,734
H J Eppel and Company Inc			\$33,962	\$33,962
Home Sweet Home Ministries Inc.	\$12,000			\$12,000
Illinois Department of Employment Security (IDES)	\$1,159		\$8,621	\$9,780
Illinois Municipal Retirement Fund (IMRF)	\$81,429		\$30,604	\$112,033
Internal Revenue Service (IRS)	\$57,701		\$21,041	\$78,742
Jessen, Chad & Micha dba Red Rock Properties		\$3,961		\$3,961
Karasen, Cihan		\$4,303		\$4,303
Kroger via Valutec		\$56,435		\$56,435
McLean County Museum of History			\$5,000	\$5,000
Mescher, Rinehart & Redlingshafer PC	\$3,990			\$3,990
Milestones Learning Center & Preschool	\$25,000			\$25,000
Miller Trust, Annetta O dba Miller Properties		\$4,283		\$4,283
MIMG LII Arbors at Eastland LLC		\$6,167		\$6,167
NICOR Gas	\$2,124	\$2,041	\$2,691	\$6,856
NJS Enterprises Inc	\$3,400			\$3,400
Nord Outdoor Power			\$15,560	\$15,560
OSF Healthcare System, Peace Meal	\$20,000			\$20,000
Patrick Murphy, ISA			\$5,409	\$5,409
Pedcor Investments-2002 dba Danbury Ct	\$1,000	\$2,750		\$3,750
Peoria Flag & Decorating Company			\$13,140	\$13,140
Phillips & Associates, CPAs, PC	\$7,250		\$7,250	\$14,500
Pipeworks Inc			\$7,608	\$7,608
Pontiac Granite Co Inc			\$3,470	\$3,470
Prairie State Legal Services Inc.	\$8,500			\$8,500

TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2022 Commencing 04/01/2021 and Ending 03/31/2022

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Project Oz	\$10,000			\$10,000
Quill Corporation	\$3,666			\$3,666
ServPro of Augusta LLC			\$6,788	\$6,788
Shillington LLC	\$1,000	\$2,180		\$3,180
Soaring Eagle Cleaning Services LLC	\$7,550			\$7,550
Square Inc			\$2,790	\$2,790
SRIM LLC		\$3,958		\$3,958
Stark Excavating Inc	\$87,429			\$87,429
Thrasher, Raymond E		\$2,600		\$2,600
TOIRMA	\$12,978		\$20,299	\$33,277
Traditions Harmony Housing LLC		\$6,524		\$6,524
Uzueta, Stephanie D		\$2,500		\$2,500
VISA	\$8,627	\$111	\$22,322	\$31,060
YMCA of Bloomington-Normal	\$10,000			\$10,000
Total disbursements greater than \$2,500	\$625,482	\$148,758	\$354,178	\$1,128,418
All other disbursements less than \$2,500	\$31,548	\$67,981	\$13,368	\$112,897
TOTAL OTHER DISBURSEMENTS	\$657,030	\$216,739	\$367,546	\$1,241,315

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC FUNDS
Revenues	\$2,008,587	\$264,931	\$865,761	\$3,139,279
Disbursements: Compensation	\$804,061	\$0	\$291,649	\$1,095,710
Disbursements: All other	\$657,030	\$216,739	\$367,546	\$1,241,315
Excess Revenue Over (Under) Expenditures	\$547,496	\$48,192	\$206,566	\$802,254
Public Fund Balance, Beginning	\$2,396,761	\$490,031	\$737,765	\$3,624,557
Public Fund Balance, Ending	\$2,944,257	\$538,223	\$944,331	\$4,426,811

Subscribed and sworn to this 22nd day of August 2022.

Deborah L Skillrud - Treasurer

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**CITY OF BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY**

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: August 22, 2022
RE: Township Supervisor's Report

Workfare Programs: The Wellness Lifestyle Classes were held in person every Friday in July at "The Junction". On July 1st Heartland Community College presented on the Workforce Equity Initiative. Dr. Josh Johnson continued to present Wellness topics such as heart health, obesity, cholesterol, and chronic inflammation for the remaining classes. Ten active General Assistance clients are currently attending the classes. Both COBT clients and the public are welcome to attend the classes held every Friday at 11:00 a.m.

POTS Recycling: The POTS Recycle program is an in-house work program for recipients of monthly General Assistance. It also provides a work environment for seniors through a federally funded program:

National Asian Pacific Center on Aging for their Senior Community Service Employment Program (SCSEP) is the largest federally funded program specifically targeting older adults seeking employment and training assistance.

The goal of SCSEP is to help participants gain work experience and overcome barriers by receiving on-the-job training at not-for-profit, 501(c)(3) community-based organizations or government agencies. The dual purpose of the SCSEP program is to provide community service while also improving participant's job skills to enable them to find full or part-time unsubsidized employment.

Township POTS recycle program currently supports four participants at our workfare program.

General Assistance: Total July cases for General Assistance are provided on the attached System Activity Report. One hundred sixteen, 116, applicants sought Township services. Sixty-five, 65, are *potentially eligible* for General Assistance and fifty-one, 51, are *potentially eligible* for Emergency Assistance.

One township recipient was awarded Supplemental Security Income in July. Township received \$345.00 Supplemental Security Income recovery funds from the State of Illinois.

Building Improvements: Farnsworth Group is finalizing the RFP for building modifications.

Evergreen Memorial Cemetery (EMC): The Cemetery Board of Trustees recommended proceeding with an RFP for the purchase of a Skid Steer track loader. The Cemetery no longer has a backhoe that can move dirt and headstones.

System Activity Report

[7/1/2022 - 7/31/2022] Report Date: 8/18/2022

General Assistance

Grants (New Clients) :	6	\$2,070.00
Grants (Previous Clients) :	29	\$9,827.20
In-Process :	6	
Denials :	41	
Sanctions :	5	
Terminations :	11	
	<hr/>	
	98	\$11,897.20

General Assistance - Medical

Referrals :	6	
Disbursements :	0	
	<hr/>	
	6	\$0.00

General Assistance - Work Program Assignments

Job Training :	8	
Workfare :	12	
	<hr/>	
	20	

General Assistance - Work Program Expenses

WF 30 Day :	13	\$416.00
WF 7 Day Bus :	4	\$40.00
	<hr/>	
	17	\$456.00

Emergency Assistance

Grants :	9	\$8,650.93
In-Process :	1	
Denials :	3	
	<hr/>	
	13	\$8,650.93

Additional Assistance

GA - Transient :	1	\$55.98
	<hr/>	
	1	\$55.98

Additional Activity

A Call (phone/fax/email) :	440	
A Face-to-Face :	204	
General - Intake :	108	
General - Orientation :	77	
General - Other :	75	
General - Reschedule :	6	
R - BHA :	6	
R - DHS :	4	
R - IDES :	4	
R - MCCA / LIHEAP :	7	
R - Other :	38	
R - PATH :	7	
R - SSI :	2	
WF - Appointment :	3	
WF - Sanction :	1	
WF - Work Sponsor Site :	67	
WF Training/Education :	37	
	<hr/>	
	1,086	
Grand Totals:	1,241	\$21,060.11



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 18, 2022
Subject: Assessor Report

We are working through the assessments for 2022. Assessment valuation date is January 1, 2022. Assessments are adjusted using the sale price and the assessment over the prior three years. (2019, 2020, 2021)

We have 178 open permits in the system for new single family. This is an increase compared to the most recent years.

Questions or comments: