

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, June 23 2014
PLACE: Bloomington City Hall
TIME: 6:30 pm

AGENDA

- I. Call to Order: Tari Renner, Trustee
- II. Roll Call of Attendance: Tracey Covert, Town Clerk
- III. Approval of Minutes of the May 27, 2014 Board Meeting, as submitted by Tracey Covert, Town Clerk
- IV. Action by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of May 2014 accounts.
- V. Approval of General Town Fund anticipated expenditures as presented and certified.
- VI. Presentation of Audit Report for Fiscal Year April 1, 2013 – March 31, 2014
Richard W. Phillips, CPA. Recommend Acceptance/Approval.
- VII. Comments: Deb Skillrud, Township Supervisor
- VIII. Comments: Steve Scudder, Township Assessor
- IX. Public Comments
- X. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MAY 27, 2014

The Board of Trustees for the Town of the City of Bloomington Township met in the Council Chambers of City Hall Building at 6:35 P.M. on May 27, 2014.

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

Trustees: Rob Fazzini, Scott Black, Karen Schmidt, Kevin Lower, Mboka Mwilambwe, Jim Fruin, David Sage, Joni Painter and Tari Renner.

Trustees absent: Judy Stearns.

Also present were Staff: Tracey Covert, Town Clerk, Steve Scudder, Township Assessor and Deborah Skillrud, Township Supervisor.

The Minutes of April 28, 2014 Regular Session were presented.

Motion by Trustee Schmidt, seconded by Trustee Fazzini that the reading of the Minutes April 28, 2014 Regular Session meeting be dispensed with and approved as presented.

Motion carried, (viva voce).

The audit for the General Town Fund and the General Assistance Fund and Exhibit A. Request for Payment were presented for April 2014.

Motion by Trustee Mwilambwe, seconded by Trustee Schmidt, to approve the audits as presented and place on file.

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

Nays: None.

Motion carried.

The anticipated expenditures were presented.

Motion by Trustee Schmidt, seconded by Trustee Painter, to approve the anticipated expenditures.

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

Nays: None.

Motion carried.

Deb Skillrud, Township Supervisor, presented the Prevailing Wage Ordinance.

Motion by Trustee Schmidt, seconded by Trustee Black that the Ordinance be passed.

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

Nays: None.

Motion carried.

Ms. Skillrud addressed the Board. She informed the Board that a financial report for the Evergreen Memorial Cemetery had been added this month. This report was part of the project to bring the Cemetery's financials under the Township Supervisor's office. She had prepared a monthly report. She noted the cost per General Assistance (GA) client, \$273.24. April 2014 cost per client was lower than any month for the preceding year. The decrease was attributable to the ACA, (Affordable Care Act). GA clients were eligible for medical cards. The Township paid the copay cost.

Ms. Skillrud recognized Evergreen Cemetery's Memorial Day Celebration. She had attended the American Legion's flag folding ceremony.

Trustee Schmidt had been contacted by citizens regarding the Cemetery's celebration. Ms. Skillrud noted the beautiful day and the parade of flags. Cemetery staff had worked the entire weekend.

Trustee Lower had attended the ceremony held on Monday, May 26, 2014. He appreciated the Cemetery staff's efforts and recognized their outreach to the community.

She noted that the Mental Health First Aid Class for Youth had full attendance. Advocate BroMenn would host a Mental Health First Aid Class for Adults on June 28, 2014.

Steve Scudder, Township Assessor, addressed the Board. He had prepared a written report. He addressed equalization. The goal was to be fair. Assessor's staff considered the neighborhood and location. The process included collecting real estate sales data for the year. Determining a property's EAV, (Equalized Assessed Value), included a three (3) year average. Adjustments were made. He presented the Board with a map. Areas highlighted in blue would see an increase to EAV. Areas highlighted in red would see a decrease to EAV.

Trustee Schmidt questioned the numbers listed on the map. She requested a key for same.

Mr. Scudder noted that this was the Township Assessor's determination. Action could be taken by McLean County's Supervisor of Assessments. This was an unknown at this time.

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

Motion by Trustee Schmidt, seconded by Trustee Black to adjourn. Time: 6:45 p.m.

Motion carried, (viva voce).

Respectfully submitted,

Tracey Covert
Town 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 May, 2014**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **23rd day of June, 2014**.

Notary Public

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

This **23rd day of June, 2014**.

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 **\$24,286.36** at US BANK, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$20,000.00** at BLOOMINGTON MUNICIPAL CREDIT UNION, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$865,734.19** in the ILLINOIS FUNDS Account in SPRINGFIELD, SANGAMON COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Robert B Fazzini

WARD 4: Judith I Stearns

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner
Board of Trustees of the Town of the City of Bloomington,
McLean County, Illinois

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

Town Clerk

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City of Bloomington Township--General Town Administration Fund

Month of: **MAY 2014**

Public Funds at Commencement

Cash: US Bank Checking Balance	\$	50,459	
Investments: Bloomington Municipal Credit Union	\$	20,000	
Investments: The Illinois Funds	\$	703,251	
		<u>773,711</u>	\$ 773,711

Public Funds Received This Month

Interest: US Bank	\$	1	
Interest: The Illinois Funds	\$	6	
Miscellaneous Income - JMSHRC	\$	12,667	
Miscellaneous Income - IMRF/Retiree Ins	\$	1,429	
Personal Property Replacement Tax	\$	15,928	
Tax Levy	\$	221,548	

Public Funds Received This Month	\$	251,579	
Public Funds Available	\$	1,025,290	

Public Funds Expended This Month

TOTAL Public Funds at Month End	\$	910,021	
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Public Funds at Month End

Cash: US Bank Checking Balance	\$	24,286	
Investments: Bloomington Municipal Credit Union	\$	20,000	
Investments: The Illinois Funds	\$	865,734	
		<u>910,021</u>	\$ 910,021

Checking Account Activity

Checkbook Balance at Commencement	\$	50,459	
Deposits			
Interest: US Bank Monthly	\$	1	
Miscellaneous Income - IMRF/Retiree Ins	\$	1,429	
J M Scott Health Resource Center	\$	12,667	
Cemetery Fund	\$	4,719	
Transfer from Savings	\$	75,000	
Total Deposits for Month	\$	93,815	
		<u>144,274</u>	\$ 144,274
Checks Written			
Assessor's Office Expenses	\$	3,299	
Compensation (Salaries) & Benefits	\$	95,979	
Services & Expenses	\$	13,838	
Supervisor's Office Expenses	\$	2,153	
Total Checks Written	\$	115,269	
Cemetery Fund Expenditures	\$	4,719	
Total Checks Written	\$	119,988	
Checkbook Balance at Month End	\$	24,286	

Bank Reconciliation at Month End

Balance per Bank Statement	\$	180,031	
Plus Outstanding Deposits	\$	6,199	
Less Outstanding Checks	\$	(161,943)	
Checkbook Balance per Reconciliation	\$	24,286	

City of Bloomington Township--General Town Administration Fund

Statement of Receipts and Disbursements

Income			May-14
Revenue			
7000 Interest		\$	8
7400 Miscellaneous Income		\$	14,095
7600 Personal Property Replacement Tax		\$	15,928
7800 Tax Levy		\$	221,548
	Total Revenue		<u>\$ 251,579</u>
		Total Income	<u>\$ 251,579</u>
Expense			
Assessor's Office			
9151 Auto Expense		\$	102
9161 Telephone		\$	211
9171 Utilities		\$	299
9201 Office Supplies		\$	83
9231 Equipment		\$	200
9251 Education/Meetings/Conferences		\$	605
9271 Appraisal Services		\$	1,400
9291 Janitorial		\$	140
9301 Computer Services		\$	260
	Total Assessor's Office		<u>\$ 3,299</u>
Compensation (Salaries) & Benefits			
7011 Supervisor		\$	6,167
7021 Assessor		\$	7,500
7031 Town Clerk		\$	402
7051 General Assistance Staff		\$	34,150
7061 Deputy Assessors		\$	23,574
7081 IMRF/Employer		\$	8,696
7091 FICA (SS/MC)/Employer		\$	5,087
7101 Group Medical Insurance/Employer		\$	10,404
	Total Compensation (Salaries) & Benefits		<u>\$ 95,979</u>
Services & Expenses			
1028 Membership Dues		\$	1,282
1034 Insurance		\$	11,927
1038 Other Miscellaneous Expense		\$	101
1040 Building Maintenance		\$	283
1042 Janitorial Services & Supplies		\$	245
	Total Services & Expenses		<u>\$ 13,838</u>
Supervisor's Office			
8121 Janitorial		\$	175
8131 Utilities		\$	449
8141 Telephones		\$	316
8151 Car Expense		\$	422
8161 Education/Conference/Meetings		\$	360
8181 Equipment Repair/Rental		\$	278
8221 Computer/Contract Services		\$	128
8241 Membership Dues		\$	25
	Total Supervisor's Office		<u>\$ 2,153</u>
		Total Expense	<u>\$ 115,269</u>
Net Income			<u><u>\$ 136,310</u></u>

City of Bloomington Township--General Town Administration Fund

Year to Date Budget Comparison

Income	<u>May-14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 17	\$ 250	\$ (233)	6.9%
7400 Miscellaneous Income	\$ 32,440	\$ 161,500	\$ (129,060)	20.1%
7450 Township Litigation Income	\$ -	\$ 50	\$ (50)	0.0%
7600 Personal Property Replacement Tax	\$ 37,510	\$ 85,000	\$ (47,490)	44.1%
7800 Tax Levy	\$ 221,548	\$ 1,081,500	\$ (859,952)	20.5%
Total Revenue	<u>\$ 291,515</u>	<u>\$ 1,328,300</u>	<u>\$ (1,036,785)</u>	<u>21.9%</u>
Total Income	\$ 291,515	\$ 1,328,300	\$ (1,036,785)	21.9%
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ -	\$ 21,544	\$ (21,544)	0.0%
9151 Auto Expense	\$ 164	\$ 3,000	\$ (2,836)	5.5%
9161 Telephone	\$ 425	\$ 2,500	\$ (2,075)	17.0%
9171 Utilities	\$ 607	\$ 5,800	\$ (5,193)	10.5%
9191 Postage	\$ -	\$ 500	\$ (500)	0.0%
9201 Office Supplies	\$ 334	\$ 1,200	\$ (866)	27.9%
9211 Publications & Printing	\$ -	\$ 1,150	\$ (1,150)	0.0%
9231 Equipment	\$ 200	\$ 3,000	\$ (2,800)	6.7%
9241 Equipment Repair/Rental	\$ -	\$ 1,000	\$ (1,000)	0.0%
9251 Education/Meetings/Conferences	\$ 895	\$ 15,000	\$ (14,105)	6.0%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 1,400	\$ 43,000	\$ (41,600)	3.3%
9291 Janitorial	\$ 140	\$ 2,000	\$ (1,860)	7.0%
9301 Computer Services	\$ 340	\$ 10,000	\$ (9,660)	3.4%
9311 Mapping/GIS Services	\$ -	\$ 26,000	\$ (26,000)	0.0%
9312 Membership Dues/Assessor's Staff	\$ -	\$ 1,500	\$ (1,500)	0.0%
Total Assessor's Office	<u>\$ 4,506</u>	<u>\$ 146,194</u>	<u>\$ (141,688)</u>	<u>3.1%</u>
Community Agency Funding				
1023 Community Medical	\$ -	\$ 15,000	\$ (15,000)	0.0%
1024 Transportation	\$ -	\$ 10,000	\$ (10,000)	0.0%
1025 GA Client Service Funding	\$ -	\$ 10,000	\$ (10,000)	0.0%
1026 Youth Services	\$ -	\$ 42,500	\$ (42,500)	0.0%
1027 Senior Services	\$ -	\$ 35,000	\$ (35,000)	0.0%
Total Community Agency Funding	<u>\$ -</u>	<u>\$ 112,500</u>	<u>\$ (112,500)</u>	<u>0.0%</u>
Compensation (Salaries) & Benefits				
7011 Supervisor	\$ 12,167	\$ 73,827	\$ (61,660)	16.5%
7021 Assessor	\$ 15,000	\$ 91,500	\$ (76,500)	16.4%
7031 Town Clerk	\$ 804	\$ 5,025	\$ (4,221)	16.0%
7041 Town Trustees	\$ -	\$ 2,800	\$ (2,800)	0.0%
7051 General Assistance Staff	\$ 68,300	\$ 424,536	\$ (356,236)	16.1%
7061 Deputy Assessors	\$ 46,574	\$ 376,000	\$ (329,426)	12.4%
7081 IMRF/Employer	\$ 17,349	\$ 126,000	\$ (108,651)	13.8%
7091 FICA (SS/MC)/Employer	\$ 10,116	\$ 66,899	\$ (56,783)	15.1%
7101 Group Medical Insurance/Employer	\$ 20,807	\$ 150,173	\$ (129,366)	13.9%
7111 State Unemployment/Employer	\$ -	\$ 1,200	\$ (1,200)	0.0%
Total Compensation (Salaries) & Benefits	<u>\$ 191,118</u>	<u>\$ 1,317,960</u>	<u>\$ (1,126,842)</u>	<u>14.5%</u>

City of Bloomington Township--General Town Administration Fund

Year to Date Budget Comparison (cont.)

Services & Expenses	<u>May-14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 1,282	\$ 1,500	\$ (218)	85.5%
1029 Auditing Expense	\$ -	\$ 10,000	\$ (10,000)	0.0%
1030 Legal Expense	\$ -	\$ 8,000	\$ (8,000)	0.0%
1031 Court Costs	\$ -	\$ 500	\$ (500)	0.0%
1033 Surety Bonds	\$ -	\$ 500	\$ (500)	0.0%
1034 Insurance	\$ 11,927	\$ 13,500	\$ (1,573)	88.3%
1035 Publishing	\$ -	\$ 2,500	\$ (2,500)	0.0%
1038 Other Miscellaneous Expense	\$ 150	\$ 2,500	\$ (2,350)	6.0%
1039 Debt Service - Principal & Interest	\$ -	\$ 8,896	\$ (8,896)	0.0%
1040 Building Maintenance	\$ 658	\$ 30,000	\$ (29,342)	2.2%
1042 Janitorial Services & Supplies	\$ 245	\$ 7,000	\$ (6,755)	3.5%
1043 Building Security	\$ -	\$ 5,000	\$ (5,000)	0.0%
Total Services & Expenses	<u>\$ 14,262</u>	<u>\$ 89,896</u>	<u>\$ (75,634)</u>	<u>15.9%</u>
Supervisor's Office				
8091 Postage	\$ -	\$ 2,500	\$ (2,500)	0.0%
8101 Rent/Debt Service	\$ -	\$ 40,000	\$ (40,000)	0.0%
8121 Janitorial	\$ 175	\$ 2,500	\$ (2,325)	7.0%
8131 Utilities	\$ 910	\$ 10,000	\$ (9,090)	9.1%
8141 Telephone	\$ 640	\$ 4,500	\$ (3,860)	14.2%
8151 Car Expense	\$ 422	\$ 4,000	\$ (3,578)	10.6%
8161 Education/Conference/Meetings	\$ 360	\$ 7,500	\$ (7,140)	4.8%
8171 Equipment	\$ -	\$ 7,500	\$ (7,500)	0.0%
8181 Equipment Repair/Rental	\$ 558	\$ 9,000	\$ (8,442)	6.2%
8191 Office Supplies	\$ 89	\$ 5,000	\$ (4,911)	1.8%
8201 Printing	\$ -	\$ 1,000	\$ (1,000)	0.0%
8211 Publications	\$ -	\$ 500	\$ (500)	0.0%
8221 Computer/Contract Services	\$ 263	\$ 11,000	\$ (10,737)	2.4%
8241 Membership Dues	\$ 25	\$ 175	\$ (150)	14.3%
Total Supervisor's Office	<u>\$ 3,442</u>	<u>\$ 105,175</u>	<u>\$ (101,733)</u>	<u>3.3%</u>
Total Expense	<u>\$ 213,328</u>	<u>\$ 1,771,725</u>	<u>\$ (1,558,397)</u>	<u>12.0%</u>
Net Income	\$ 78,187	\$ (443,425)	\$ 521,612	

City of Bloomington Township--General Town Administration Fund

Checks Issued			
<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
0500 - US Bank			
05/06/2014	EFT	EFT-Valutec Card Solutions	-127.60
05/06/2014	6448VOID	CliftonLarsonAllen LLP	100.00
05/06/2014	6493	Maruna, Thomas	-192.08
05/06/2014	6494	BlmgtN-Nrml Assoc of Realtors, Inc	-180.00
05/06/2014	6495	Harvey, Gary D	-1,400.00
05/06/2014	6496	Verizon Wireless	-80.06
05/06/2014	6497	City of Bloomington Finance Dept	-101.59
05/06/2014	6498	Shoultz, Cindy	-79.57
05/06/2014	6499	NICOR Gas	-193.01
05/06/2014	6500	Illinois Township Attorney's Association	-200.00
05/08/2014	Transfer	Illinois Funds, The	75,000.00
05/13/2014	6501	Watts Copy Systems, Inc.	-277.95
05/13/2014	6502	Davis, Brian J	-200.00
05/13/2014	6503	MarcFirst	-560.00
05/13/2014	6504	VISA (SRS)	-525.00
05/13/2014	6505	PAETEC Business Services dba Windstream	-44.41
05/14/2014	20140514	EFT-Cemetery share of PPRT	7,461.11
05/14/2014	6506	City of Bloomington Twp Cemetery	-7,461.11
05/15/2014	2014/05/15	EFT-Payroll	-23,903.19
05/15/2014	05475807	EFT-Federal Tax Deposit	-8,889.82
05/15/2014	91540	EFT-IL Tax Deposit	-1,674.01
05/15/2014	EFT	TASC (Total Administrative Services Corp)	-1,021.45
05/27/2014	2303	John M Scott Health Resources Center	12,666.69
05/27/2014	20140528	EFT-Cemetery share of Levy	103,774.20
05/28/2014	6507	City of Bloomington Twp Cemetery	-103,774.20
05/28/2014	6508	Skillrud, D L	-211.68
05/28/2014	6509	TOIRMA	-11,927.00
05/28/2014	6510	Linden Oaks	-210.00
05/28/2014	6511	McLean County Elected Officials	-50.00
05/28/2014	6512	TOI Supervisors Division	-25.00
05/28/2014	6513	Frontier	-483.39
05/28/2014	6514	City of Bloomington Water Dept	-106.49
05/28/2014	6515	Hermes Service & Sales Inc	-246.00
05/28/2014	6516	TOI; Township Officials of IL	-1,232.06
05/28/2014	6517	Raney Termite Control, Inc	-37.00
05/28/2014	6518	Ameren Illinois	-448.87
05/28/2014	6519	TOI; Township Officials of IL	-100.00
05/29/2014	Deposits	Mental Health First Aid	1,480.00
05/29/2014	40017	City of Bloomington Twp Cemetery	4,718.78
05/30/2014	20140530	EFT-Payroll	-23,537.25
05/30/2014	33675823	EFT-Federal Tax Deposit	-8,741.24
05/30/2014	91577	EFT-IL Tax Deposit	-1,671.07
05/30/2014	EFT	TASC (Total Administrative Services Corp)	-1,021.45
05/30/2014	93489	EFT-IMRF	-16,529.97
05/30/2014	09993794046	IMRF - Illinois Municipal Retirement Fund	1,428.54
05/30/2014	6520	City of Bloomington Health Insurance	-13,630.84
05/30/2014	6521	NCBERS Group Life Ins	-128.00
05/30/2014	6522	Skillrud, D L	-18.37
05/30/2014	6523	B&B Awards and Recognition	-82.50
05/30/2014	6524	Boys & Girls Club	-1,480.00
05/31/2014	Credit	Interest	1.04
			-26,172.87

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL ASSISTANCE WELFARE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of May, 2014**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **23rd day of June, 2014**.

Notary Public

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

This **23rd day of June, 2014**.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL ASSISTANCE WELFARE FUND, and find the same in all respects true and correct and that there appears to be a balance of **\$54,773.60** at US BANK, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$870,373.85** in the ILLINOIS FUNDS Account in SPRINGFIELD, SANGAMON COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE WELFARE FUND of said TOWN.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Robert B Fazzini

WARD 4: Judith I Stearns

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner
Board of Trustees of the Town of the City of Bloomington,
McLean County, Illinois

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

Town Clerk

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City of Bloomington Township--General Assistance Welfare Fund

Month of: MAY 2014

Public Funds at Commencement

CASH: US Bank Checking Balance	\$ 40,128	
INVESTMENTS: The Illinois Funds	\$ 785,556	
	<u> </u>	
Public Funds at Commencement		\$ 825,684

Public Funds Received This Month

Interest: US Bank	\$ 1	
Interest: The Illinois Funds	\$ 7	
Personal Property Replacement Tax	\$ 8,372	
Refunds & Recoveries	\$ 15,727	
Tax Levy	\$ 116,439	
	<u> </u>	
Public Funds Received This Month		\$ 140,546
Public Funds Available		<u>\$ 966,230</u>

Public Funds Expended This Month

		\$ 41,082
TOTAL Public Funds at Month End		<u><u>\$ 925,147</u></u>

Public Funds at Month End

CASH: US Bank Checking Balance	\$ 54,774	
INVESTMENTS: The Illinois Funds	\$ 870,374	
	<u> </u>	
TOTAL Public Funds at Month End		<u><u>\$ 925,147</u></u>

Checking Account Activity

Checkbook Balance at Commencement		\$ 40,128
Deposits:		
US Bank Monthly Interest	\$ 1	
Refunds & Recoveries	\$ 15,727	
Transfer from Savings	\$ 40,000	
Total Deposits for Month	<u> </u>	
		\$ 55,728
Total Funds Available		\$ 95,856
Checks Written: General Assistance		\$ 41,082
Checkbook Balance at Month End		<u><u>\$ 54,774</u></u>

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 58,064	
Plus Outstanding Deposits	\$ 5,102	
Less Outstanding Checks	\$ (8,393)	
	<u> </u>	
Checkbook Balance per Reconciliation		<u><u>\$ 54,774</u></u>

City of Bloomington Township--General Assistance Welfare Fund

Statement of Receipts and Disbursements

Income			<u>May-14</u>
Revenue			
7000 Interest		\$	7.81
7600 Personal Property Replacement Tax		\$	8,372.02
7700 Refunds & Recoveries		\$	15,727.00
7800 Tax Levy		\$	<u>116,439.07</u>
	Total Revenue		\$ 140,545.90
		Total Income	<u>\$ 140,545.90</u>
Expense			
CW			
6011 Groceries/Personal Essentials		\$	12,308
6021 Rent		\$	19,100
6051 Utilities		\$	922
6061 Medical		\$	826
6071 Emergency Assistance		\$	2,864
6101 Transportation		\$	3,053
6121 Allowances		\$	<u>2,008</u>
	Total CW		\$ 41,082
		Total Expense	<u>\$ 41,082</u>
Net Income			<u>\$ 99,464</u>

City of Bloomington Township--General Assistance Welfare Fund

Year to Date Budget Comparison

Income	<u>May-14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 18	\$ 250	\$ (232)	7.1%
7400 Miscellaneous Income	\$ -	\$ 150	\$ (150)	0.0%
7600 Personal Property Replacement Tax	\$ 19,716	\$ 51,850	\$ (32,134)	38.0%
7700 Refunds & Recoveries	\$ 15,777	\$ 50,000	\$ (34,223)	31.6%
7800 Tax Levy	\$ 116,439	\$ 568,450	\$ (452,011)	20.5%
Total Revenue	<u>\$ 151,949</u>	<u>\$ 670,700</u>	<u>\$ (518,751)</u>	<u>22.7%</u>
Total Income	\$ 151,949	\$ 670,700	\$ (518,751)	22.7%
Expense				
CW				
6011 Groceries/Personal Essentials	\$ 24,980	\$ 170,000	\$ (145,020)	14.7%
6021 Rent	\$ 42,471	\$ 300,000	\$ (257,529)	14.2%
6051 Utilities	\$ 3,136	\$ 31,200	\$ (28,064)	10.1%
6061 Medical	\$ 3,288	\$ 350,000	\$ (346,712)	0.9%
6071 Emergency Assistance	\$ 5,591	\$ 95,000	\$ (89,409)	5.9%
6081 Hospital	\$ -	\$ 75,000	\$ (75,000)	0.0%
6091 Burial	\$ -	\$ 4,500	\$ (4,500)	0.0%
6101 Transportation	\$ 5,510	\$ 40,000	\$ (34,490)	13.8%
6121 Allowances	\$ 3,650	\$ 21,600	\$ (17,950)	16.9%
Total CW	<u>\$ 88,626</u>	<u>\$ 1,087,300</u>	<u>\$ (998,674)</u>	<u>8.2%</u>
Total Expense	\$ 88,626	\$ 1,087,300	\$ (998,674)	8.2%
Net Income	\$ 63,323	\$ (416,600)	\$ 479,923	

City of Bloomington Township--General Assistance Welfare Fund

		Checks Issued		
<u>Date</u>	<u>Num</u>	<u>Name</u>		<u>Amount</u>
0500 - US Bank				
05/05/2014	EFT	EFT-Kroger via Valutec		-12,308.32
05/06/2014	28343	Ameren Illinois		-532.82
05/06/2014	28344	Corn Belt Energy Corporation		-319.00
05/06/2014	28345	NICOR Gas		-21.00
05/06/2014	28346	Apartment Investors XVIII %RCS		-150.00
05/06/2014	28347	Chambers, Robert & Sheryl dba R&S Rentals		-245.00
05/06/2014	28348	Clothier Land Trust H-187 %Willow Creek		-260.07
05/06/2014	28349	Duran Ownership Group LLC %Eduard F Duran		-530.00
05/06/2014	28350	Emmanuel, Ayodele I & Victoria		-150.00
05/06/2014	28351	Fairway Apts LLC %First Site Ltd		-265.00
05/06/2014	28352	Jackson, Kim dba StoneMillProp %RST***		-265.00
05/06/2014	28353	Miller Trust, Annetta O dba Miller Prop		-238.50
05/06/2014	28354	Moore, J A dba Maple Grove Estates		-265.00
05/06/2014	28355	Phares, Cheryl Ann		-150.00
05/06/2014	28356	Poynor, Michael & Kristin		-200.00
05/06/2014	28357	Taylor, Amber N		-150.00
05/06/2014	28358	Waghela, Harsh dba RAMSYS Global Inc		-265.00
05/06/2014	28359	Walters, Lue A dba Law 'N' Jaw Apts		-155.00
05/06/2014	28360	Weston Properties LLC		-120.00
05/06/2014	28361	Wylie, W Wesley & Connie F		-225.00
05/06/2014	28362	Harms, Daniel W		-265.00
05/08/2014	Deposit	Illinois Funds, The		40,000.00
05/13/2014	28241VOID	Southgate Estates LLC		353.35
05/13/2014	28363	Southgate Estates LLC		-353.35
05/13/2014	28364	B/N-Blmgtn-Normal Public Transit System		-1,595.00
05/13/2014	28365	BHA; Blmgtn Housing Authority (laundry)		-325.00
05/13/2014	28366	BHA; Blmgtn Housing Authority (rent)		-1,010.00
05/13/2014	28367	Mayor's Manor LTD Partnership (rent)		-240.00
05/13/2014	28368	Salvation Army-Safe Harbor & Genesis		-450.00
05/13/2014	28369	Hairmasters Institute of Cosmetology Inc		-15.00
05/13/2014	28370	McLean Co Center for Human Services		-5.00
05/13/2014	28371	Atrium Pharmacy, The		-85.90
05/13/2014	28372	Mayor's Manor LTD Partnership (laundry)		-15.00
05/13/2014	28373	Home Sweet Home Ministries, Inc		-150.00
05/13/2014	28374	Mission Mart		-1,185.99
05/13/2014	28375	Hairmasters Institute of Cosmetology Inc		-15.00
05/13/2014	28376	Cub Foods #219 (Niemann Foods Inc)		-105.70
05/13/2014	28377	Ameren Illinois		-721.26
05/13/2014	28378	Frontier		-30.00
05/13/2014	28379	Arebin TR 1 %AB Rentals		-265.00
05/13/2014	28380	Armstrong, John D %Valerie L Dumser		-265.00
05/13/2014	28381	Babbitt, Harlan D %Pamela Hill		-250.00
05/13/2014	28382	Brown, Richard P		-150.00
05/13/2014	28383	Clothier Land Trust H-187 %Willow Creek		-147.47
05/13/2014	28384	Colburn, Candace L Ray		-465.00
05/13/2014	28385	Dobski, Steven dba J Galt Properties LLC		-265.00
05/13/2014	28386	Dotson, Bernard & Rearn M		-200.00
05/13/2014	28387	Elias, DonaldS & KarenM dba MidwestProp		-250.00
05/13/2014	28388	Harris, Barbara Alexander & Frank		-150.00
05/13/2014	28389	Jackson, Kim dba StoneMillProp %RST***		-265.00
05/13/2014	28390	Jackson, Kim dba StoneMillProp %RST***		-86.80
05/13/2014	28391	Lowery, Ruth %Karol Bowser		-200.00
05/13/2014	28392	Moore, J A dba Maple Grove Estates		-172.25
05/13/2014	28393	No Limits Real Estate LLC		-483.00
05/13/2014	28394	Pelhank, Wayne A dba Heartland Apt Mgmt		-475.00
05/13/2014	28395	Smith, Tracy A		-265.00
05/13/2014	28396	Stevenson, Angela M & James W Sr.		-200.00
05/13/2014	28397	Traver, Vera A & William S		-150.00
05/13/2014	28398	Walters, Lue A dba Law 'N' Jaw Apts		-250.00
05/13/2014	28399	Holder, Dan W & Judy T %Redbird Prop Mgmt		-265.00
05/13/2014	28400	Adekoya, Tony S & Deborah F		-715.00

City of Bloomington Township--General Assistance Welfare Fund

Checks Issued

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
05/20/2014	28401	Ameren Illinois	-47.07
05/20/2014	28402	City of Bloomington Water Department	-61.44
05/20/2014	28403	NICOR Gas	-11.00
05/20/2014	28404	Barth, Dawn M	-265.00
05/20/2014	28405	McLean Co Treasurer.	-222.05
05/20/2014	28406	McLean Co Health Department	-200.00
05/20/2014	28407	Agnew, Gene R & Joanne	-86.80
05/20/2014	28408	Granite Real Estate Investments LLC	-265.00
05/20/2014	28409	Gruber, Ronald C dba Gruber Rentals	-217.50
05/20/2014	28410	Jackson, Kim dba StoneMillProp %RST***	-265.00
05/20/2014	28411	Kauffman, John J dba Kauffman Real Estate	-265.00
05/20/2014	28412	McElwee, Kasey	-200.00
05/20/2014	28413	Miller Trust, Annetta O dba Miller Prop	-245.00
05/20/2014	28414	MJM Partnership LLC	-793.50
05/20/2014	28415	Shepard, Cynthia M dba ShakmanEnterprises	-250.00
05/20/2014	28416	Southgate Estates LLC	-265.00
05/20/2014	28417	Swallow, Robert R dba RS Apartments	-265.00
05/20/2014	28418	Vogel, Gregory A	-150.00
05/20/2014	28419	Watkins, Jody M	-150.00
05/20/2014	28420	Williams, Danarion T %Kimberly Williams	-265.00
05/20/2014	28421	Zoeller, Joseph T dba JD Properties	-265.00
05/20/2014	28422	Doran, Capodice & Efall LLC	-217.80
05/20/2014	28423	Huck's Martin & Bayley Inc (FleetOne LLC)	-537.15
05/20/2014	28424	Wilson, Frank	-150.00
05/22/2014	AB2392708	Treasurer, State of IL, SSI Reimbursement	5,565.00
05/22/2014	AB2392709	Treasurer, State of IL, SSI Reimbursement	5,035.00
05/22/2014	032285	Circuit Clerk of McLean County	25.00
05/27/2014	28425	BHA; BlmgtN Housing Authority (laundry)	-225.00
05/27/2014	28426	BHA; BlmgtN Housing Authority (rent)	-738.00
05/27/2014	28427	Mayor's Manor LTD Partnership (rent)	-166.80
05/27/2014	28428	Mayor's Manor LTD Partnership (laundry)	-5.00
05/27/2014	28429	Salvation Army-Safe Harbor & Genesis	-150.00
05/27/2014	28430	NICOR Gas	-64.17
05/27/2014	28431	Ameren Illinois	-313.53
05/27/2014	28432	City of Bloomington Water Department	-57.19
05/27/2014	28433	Frontier	-32.81
05/27/2014	28434	Brown, Richard P	-265.00
05/27/2014	28435	Clothier Land Trust H-187 %Willow Creek	-383.47
05/27/2014	28436	Crossley, Samuel C	-150.00
05/27/2014	28437	Duran Ownership Group LLC %Eduard F Duran	-465.00
05/27/2014	28438	Franzen, Harold M Estate dba FranzenRntls	-235.00
05/27/2014	28439	Harris, Remelle	-150.00
05/27/2014	28440	Jackson, Kim dba StoneMillProp %RST***	-28.00
05/27/2014	28441	Leischner, Herman C & Bonnie J	-200.00
05/27/2014	28442	Roots, Rick & Rebecca	-100.00
05/27/2014	28443	Shepard, Cynthia M dba ShakmanEnterprises	-265.00
05/27/2014	28444	Southgate Estates LLC	-200.00
05/27/2014	28445	Harness, Harold	-150.00
05/27/2014	28446	Moore, J A dba Maple Grove Estates	-172.00
05/27/2014	28447	Gibbons, Evan & Kristi %Core3PropertyMgmt	-546.00
05/27/2014	28448	TVEO Corporation	-265.00
05/27/2014	28449	Atrium Pharmacy, The	-211.70
05/29/2014	064320	BHA; BlmgtN Housing Authority (rent)	67.00
05/29/2014	AB2420602	Treasurer, State of IL, SSI Reimbursement	5,035.00
05/30/2014	28450	B/N-BlmgtN-Normal Public Transit System	-921.00
05/31/2014	Credit	Interest	0.56
			<u>14,645.50</u>

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

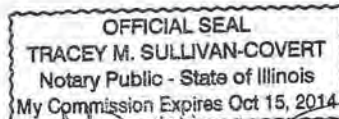
OFFICE OF THE TOWN SUPERVISOR--EVERGREEN MEMORIAL CEMETERY

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the 31st day of May, 2014, 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 3rd day of June, 2014.

Deborah L Skillrud
Supervisor of the Town of the City of Bloomington, McLean County, Illinois.



Tracey M Sullivan
Notary Public

This 3rd day of June, 2014.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of \$50.00 Petty Cash held at Evergreen Memorial Cemetery Office, \$127,467.96 at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$217,737.99 at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$92,904.27 at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$149,757.49 at HEARTLAND BANK 3189, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Eugene C Lorch, Cemetery Board President

Amelia S Buragas, Cemetery Board Vice President

Pamala S Eaton, Secretary/Treasurer for Cemetery Board

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

This 23rd day of June, 2014.

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

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Robert B Fazzini

WARD 4: Judith I Stearns

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner
Board of Trustees of the Town of the City of Bloomington, McLean County, Illinois

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

Town Clerk

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City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Month of: **MAY 2014**

Public Funds at Commencement

Petty Cash	\$	50
Cash: Heartland Bank 7774 (Checking)	\$	83,104
Cash: Heartland Bank 7782 (Reserve)	\$	217,711
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	92,893
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	149,757
Annuity: Standard Life SLA02220	\$	908

Public Funds at Commencement \$ 544,424

Public Funds Received This Month

Tax Levy	\$	103,774
Personal Property Replacement Tax	\$	7,461
Opening/Closing	\$	6,002
Sales - Lots	\$	5,918
Sales - Crypts	\$	325
Sales - Niches	\$	2,200
Sales - Burial Supplies	\$	600
Sales - Chapel Fee	\$	200
Interest Savings/Checking	\$	30
Income from Trusts	\$	12
Miscellaneous Income	\$	1,204
Inspection Fee	\$	150

Public Funds Received This Month \$ 127,876

Public Funds Available \$ 672,300

Public Funds Expended This Month

Change in Payroll Liabilities 05/31/2014 \$ (1,890)

TOTAL Public Funds at Month End **\$ 588,826**

Public Funds at Month End

Petty Cash	\$	50
Cash: Heartland Bank 7774 (Checking)	\$	127,468
Cash: Heartland Bank 7782 (Reserve)	\$	217,738
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	92,904
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	149,757
Annuity: Standard Life SLA02220	\$	908

TOTAL Public Funds at Month End **\$ 588,826**

Checking Account Activity

Checkbook Balance at Commencement \$ 83,104

Deposits

Real Estate Tax Levy	\$	103,774
Personal Property Replacement Tax	\$	7,461
Opening/Closing	\$	6,002
Sales	\$	9,243
Interest: Checking/Savings	\$	3
Miscellaneous Income	\$	1,204
Inspection Fee	\$	150

Total Deposits for Month \$ 127,837

Total Funds Available \$ 210,942

Checks Written

Administrative Expenses	\$	67,424
Capital Improvements	\$	14,908
Cemetery Operations	\$	3,032

Total Checks Written \$ 85,364

Change in Payroll Liabilities 05/31/2014 \$ (1,890)

Total Checks Written \$ 83,474

Checkbook Balance at Month End **\$ 127,468**

Bank Reconciliation at Month End

Balance per Bank Statement \$ 159,452

Less Outstanding Checks \$ (31,984)

Checkbook Balance per Reconciliation **\$ 127,468**

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Statement of Receipts and Disbursements

Income			May-14
Revenue			
40100 Tax Levy		\$ 103,774	
41000 Personal Property Replacement Tax		\$ 7,461	
42000 Opening/Closing		\$ 6,002	
42400 Sales		\$ 9,243	
43500 Interest Savings/Checking		\$ 30	
49000 Income from Trusts		\$ 12	
49020 Miscellaneous Income		\$ 1,204	
49021 Inspection Fee		\$ 150	
	Total Revenue		<u>\$ 127,876</u>
	Total Income		<u>\$ 127,876</u>
Expense			
Administrative Expenses			
50100 Wages		\$ 30,642	
50200 Payroll Expenses		\$ 7,740	
51000 Employee Insurance		\$ 4,361	
51100 Casualty Insurance		\$ 19,461	
51500 Contractual Services		\$ (14)	
52000 Office Supplies		\$ 309	
52500 Utilities		\$ 2,655	
54000 Advertising		\$ 1,288	
55400 Special Event Expenses		\$ 670	
55450 Misc Admin Expenses		\$ 312	
	Total Administrative Expenses		\$ 67,424
Capital Improvements			
57000 Office Building			
57600 Road, Fence, Lot, Drains		\$ 8,909	
57700 Equipment Building		\$ 49	
57800 Operating Equipment		\$ 460	
58000 Mausoleum (including debt service)		\$ 5,070	
58100 Grave Markers		\$ 420	
	Total Capital Improvements		\$ 14,908
Cemetery Operations			
55500 Fuel & Oil Equipment		\$ 1,650	
56000 Tree Removal/Monument Repair		\$ 850	
56500 Equipment Repairs		\$ 196	
56600 Supplies & Maintenance		\$ 336	
	Total Cemetery Operations		<u>\$ 3,032</u>
	Total Expense		<u>\$ 85,364</u>
Net Income			<u><u>\$ 42,512</u></u>

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

Year to Date Budget Comparison

Income	<u>May-14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 103,774	\$ 506,600	\$ (402,826)	20.5%
41000 Personal Property Replacement Tax	\$ 17,570	\$ 38,000	\$ (20,430)	46.2%
42000 Opening/Closing	\$ 11,510	\$ 52,000	\$ (40,490)	22.1%
42100 Marker Commission	\$ -	\$ 7,000	\$ (7,000)	0.0%
42400 Sales	\$ 12,318	\$ 87,700	\$ (75,382)	14.0%
43500 Interest Savings/Checking	\$ 60	\$ 116	\$ (56)	51.8%
49000 Income from Trusts	\$ 21	\$ 2,400	\$ (2,379)	0.9%
49020 Miscellaneous Income	\$ 1,629	\$ 4,200	\$ (2,571)	38.8%
49021 Inspection Fee	\$ 675	\$ 2,800	\$ (2,125)	24.1%
Total Revenue	<u>\$ 147,558</u>	<u>\$ 700,816</u>	<u>\$ (553,258)</u>	<u>21.1%</u>
Total Income	\$ 147,558	\$ 700,816	\$ (553,258)	21.1%
Expense				
Administrative Expenses				
50100 Wages	\$ 55,825	\$ 298,700	\$ (242,875)	18.7%
50200 Payroll Expenses	\$ 14,700	\$ 55,000	\$ (40,300)	26.7%
51000 Employee Insurance	\$ 13,084	\$ 76,000	\$ (62,916)	17.2%
51100 Casualty Insurance	\$ 19,461	\$ 21,000	\$ (1,539)	92.7%
51500 Contractual Services	\$ 21	\$ 5,000	\$ (4,979)	0.4%
52000 Office Supplies	\$ 605	\$ 2,500	\$ (1,895)	24.2%
52500 Utilities	\$ 3,815	\$ 16,000	\$ (12,185)	23.8%
53500 Trustee Compensation	\$ 750	\$ 3,000	\$ (2,250)	25.0%
54000 Advertising	\$ 4,556	\$ 8,000	\$ (3,444)	57.0%
54500 Dues/Seminars	\$ -	\$ 500	\$ (500)	0.0%
55500 Legal Expense	\$ 4,250	\$ 1,000	\$ 3,250	425.0%
55100 Audit Expense	\$ -	\$ 6,700	\$ (6,700)	0.0%
55400 Special Event Expenses	\$ 3,670	\$ 8,000	\$ (4,330)	45.9%
55450 Misc. Administrative Expenses	\$ 391	\$ 5,500	\$ (5,109)	7.1%
Total Administrative Expenses	<u>\$ 121,127</u>	<u>\$ 506,900</u>	<u>\$ (385,773)</u>	<u>23.9%</u>
Capital Improvements				
57000 Office Building	\$ -	\$ 8,000	\$ (8,000)	0.0%
57600 Road, Fence, Lot, Drains	\$ 10,384	\$ 44,916	\$ (34,532)	23.1%
57700 Equipment Building	\$ 115	\$ 4,000	\$ (3,885)	2.9%
57800 Operating Equipment	\$ 920	\$ 15,000	\$ (14,080)	6.1%
57900 Office Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
58000 Mausoleum (including debt service)	\$ 10,136	\$ 63,000	\$ (52,864)	16.1%
58100 Grave Markers	\$ 545	\$ 4,000	\$ (3,455)	13.6%
58150 Real Estate (future parking lot)	\$ 73,395	\$ 114,500	\$ (41,105)	64.1%
Total Capital Improvements	<u>\$ 95,495</u>	<u>\$ 256,416</u>	<u>\$ (160,921)</u>	<u>37.2%</u>
Cemetery Operations				
55500 Fuel & Oil Equipment	\$ 2,333	\$ 17,000	\$ (14,667)	13.7%
56000 Tree Removal/Monument Repair	\$ 850	\$ 15,000	\$ (14,150)	5.7%
56500 Equipment Repairs	\$ 551	\$ 8,000	\$ (7,449)	6.9%
56600 Supplies & Maintenance	\$ 336	\$ 6,000	\$ (5,664)	5.6%
56700 Rental Equipment & Leasing	\$ -	\$ 1,000	\$ (1,000)	0.0%
59900 Other Expenses	\$ -	\$ 5,000	\$ (5,000)	0.0%
Total Cemetery Operations	<u>\$ 4,070</u>	<u>\$ 52,000</u>	<u>\$ (47,930)</u>	<u>7.8%</u>
Total Expense	\$ 220,693	\$ 815,316	\$ (594,623)	27.1%
Net Income	\$ (73,135)	\$ (114,500)	\$ 41,365	

City of Bloomington Township--EVERGREEN MEMORIAL CEMETERY FUND

				Checks Issued
<u>Date</u>	<u>Num</u>	<u>Name</u>		<u>Amount</u>
10500 Heartland 7774 (Checking)				
05/01/2014		Deposit	Heartland Bank & Trust	85.80
05/01/2014		Debit	US Merchant Systems	-19.79
05/02/2014		Deposit	Heartland Bank & Trust	154.33
05/05/2014		Deposit	Heartland Bank & Trust	109.13
05/06/2014		Deposit	Heartland Bank & Trust	3,082.00
05/07/2014		Deposit	Heartland Bank & Trust	2,385.88
05/07/2014	39965		City of Bloomington Water Dept	-328.78
05/07/2014	39966		BL Pest Control	-260.00
05/07/2014	39967		Evergreen FS Inc	-772.25
05/07/2014	39968		Sam's Club	-105.42
05/07/2014	39969		Ameren Illinois	-263.95
05/07/2014	39970		NICOR Gas	-378.10
05/07/2014	39971		AT&T Mobility	-166.90
05/07/2014	39972		Frontier Communications	-220.02
05/07/2014	39973		Mavidea Technology Group LLC	-897.00
05/07/2014	39974		Pantagraph; Lee Industries - Central IL	-85.00
05/07/2014	39975		Supermedia (Frontier Print Directories)	-156.75
05/07/2014	39976		AlphaGraphics	-161.00
05/07/2014	39977		McLean County Materials	-58.73
05/07/2014	39978		Peoria Flag & Decorating Company	-5,667.46
05/07/2014	39979		Growing Grounds	-423.15
05/07/2014	39980		A.B. Hatchery and Garden Center	-160.00
05/07/2014	39981		RP Lumber Company Inc	-20.97
05/07/2014	39982		Pontiac Granite Co Inc	-240.00
05/07/2014	39983		Becker Tree Service LLC	-850.00
05/07/2014	39984		TeVoert Auto Electric Inc	-96.50
05/07/2014	39985		OSF Occupational Health	-121.50
05/07/2014	39986		Visa Elan...6929	-1,069.86
05/07/2014	39987		Martin Sullivan Inc	-87.52
05/08/2014		Deposit	Heartland Bank & Trust	304.94
05/13/2014	39988		Tina M Crow	-46.30
05/14/2014	39989VOID		Visa Elan...6929	0.00
05/15/2014		Debit	US Merchant Systems	-19.95
05/15/2014	2014/05/15		Payroll Direct Deposit	-9,982.01
05/15/2014	24960312		EFTPS - IRS	-3,068.44
05/19/2014		Deposit	Heartland Bank & Trust	13,480.67
05/22/2014	39990		Heartland Bank & Trust - mausoleum	-5,066.00
05/22/2014	39991		John Deere Financial	-460.01
05/22/2014	39992		TOIRMA	-19,461.00
05/22/2014	39993		NICOR Gas	-317.00
05/22/2014	39994		Frontier Communications	-217.95
05/22/2014	39995		City of Bloomington Water Dept	-358.09
05/22/2014	39996		Pontiac Granite Co Inc	-180.00
05/22/2014	39997		Bellas Landscaping	-2,250.00
05/22/2014	39998		Visa Elan...6929	-228.67
05/22/2014	39999		Evergreen FS Inc	-877.63
05/27/2014		Deposit	Heartland Bank & Trust	4,434.86
05/27/2014	60724367		EFTPS - IRS	-498.30
05/27/2014	40000		Christopher D Anderson	-250.00
05/27/2014	40001		Amber M Crow	-250.00
05/27/2014	40002		Tina M Crow	-250.00
05/27/2014	40003		Kyle J Durflinger	-250.00
05/27/2014	40004		Dustin M Goben	-250.00
05/27/2014	40005		Terry L Hansen	-204.86
05/27/2014	40006		Gabrielle Y Nichols -	-250.00
05/27/2014	40007		Charles L Parker	-250.00
05/27/2014	40008		Rick D Redfairn	-250.00
05/27/2014	40009		Jeremiah A Shelton	-250.00
05/27/2014	40010		Terry R Smith	-250.00
05/27/2014	40011		Health Alliance Medical Plans	-4,230.00
05/28/2014	6507		City of Bloomington TWP - Tax Levy	103,774.20
05/30/2014	2014/05/30		Payroll Direct Deposit	-10,344.99
05/30/2014	01409033		EFTPS - IRS	-3,421.50

City of Bloomington Township--General Assistance Welfare Fund

<u>Date</u>	<u>Num</u>	<u>Checks Issued</u>	<u>Name</u>	<u>Amount</u>
05/30/2014	40012VOID	IL Dept of Revenue		0.00
05/30/2014	40013VOID	First Payday Loans		0.00
05/30/2014	40014VOID	City of Bloomington TWP - IMRF		0.00
05/30/2014	40015	IL Dept of Revenue		-1,348.50
05/30/2014	40016	First Payday Loans		-404.43
05/30/2014	40017	City of Bloomington TWP - IMRF		-4,718.78
05/30/2014	40018	Sun Life & Health Insurance Company		-131.28
05/30/2014	40019	AT&T Mobility		-166.90
05/30/2014	40020	Ameren Illinois		-227.69
05/31/2014	Debit	Service Charge		-21.52
05/31/2014	Credit	Interest		3.11
				<hr/> 44,452.47

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from **May 28, 2014, to June 23, 2014.**

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

Subscribed and sworn to before me this **23rd day of June, 2014.**

Notary Public

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

This **23rd day of June, 2014.**

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

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Robert B Fazzini

WARD 4: Judith I Stearns

WARD 9: James A Fruin

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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Exhibit "A"

REQUEST FOR PAYMENT: June 23, 2014 Meeting

Compensation (Salaries)			Due	Amount
7011	Supervisor	D Skillrud	06/30/14	\$ 3,083.33
7011	Supervisor	D Skillrud	07/15/14	\$ 3,083.33
7021	Assessor	S Scudder	06/30/14	\$ 3,750.00
7021	Assessor	S Scudder	07/15/14	\$ 3,750.00
7041	Trustee 05/27/2014	Ward 1: K Lower	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 2: D Sage	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 3: M Mwilambwe	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 4: J Stearns	06/30/14	\$ -
7041	Trustee 05/27/2014	Ward 5: J Painter	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 6: K Schmidt	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 7: S Black	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 8: R Fazzini	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Ward 9: J Fruin	06/30/14	\$ 20.00
7041	Trustee 05/27/2014	Mayor: T Renner	06/30/14	\$ 20.00
Compensation (Salaries) TOTAL				\$ 13,846.66
Assessor's Claims				
9141	Rent/Debt Service	Chase Bank (Estimated)	06/01/14	\$ 1,300.00
9151	Auto Expense	City of Bloomington (Estimated)	06/01/14	\$ 100.00
9161	Telephone	McLeod USA/PAETEC/Windstream (Estimated)	06/01/14	\$ 40.00
9161	Telephone	Frontier/Verizon North (Estimated)	06/01/14	\$ 200.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	06/01/14	\$ 150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	06/01/14	\$ 400.00
9171	Utilities	NICOR (Estimated)	06/01/14	\$ 250.00
9251	Education/Conference/Meetings	Center for Performance Development	06/01/14	\$ 400.00
9271	Reval/Quadrennial Reassessment	Gary Harvey & Associates	06/01/14	\$ 1,500.00
9271	Reval/Quadrennial Reassessment	BMCU Visa/Others	06/01/14	\$ 700.00
9291	Janitorial	MarcFirst	06/01/14	\$ 150.00
9301	Computer Services	BN Assoc of Realtors Inc	06/01/14	\$ 180.00
9301	Computer Services	Carbonite (2 year)	06/01/14	\$ 180.00
9301	Computer Services	BMCU Visa/Verizon Wireless	06/01/14	\$ 100.00
Assessor's Claims TOTAL				\$ 5,650.00
Services & Expenses				
1038	Other Misc Expense	Township Officials of IL	06/01/14	\$ 50.00
1039	Debt Service-Principal & Interest	Chase Bank (Estimated)	06/01/14	\$ 1,700.00
1040	Building Maintenance	Raney Termite Control, Inc.	06/01/14	\$ 37.00
1040	Building Maintenance	Tri-County Irrigation & Plumbing Inc (Estimated)	06/01/14	\$ 500.00
1040	Building Maintenance	Tee Jay Central Inc (Estimated)	06/01/14	\$ 750.00
1042	Janitorial Services & Supplies	MarcFirst	06/01/14	\$ 245.00
Services & Expenses TOTAL				\$ 3,282.00
Supervisor's Claims				
8101	Rent/Debt Service	Chase Bank (Estimated)	06/01/14	\$ 2,300.00
8121	Janitorial	MarcFirst	06/01/14	\$ 175.00
8131	Utilities	City of Bloomington Water Dept	06/01/14	\$ 63.89
8131	Utilities	Illinois Power Co dba Ameren Illinois	06/01/14	\$ 269.32
8131	Utilities	NICOR	06/01/14	\$ 48.02
8141	Telephone	McLeod USA/PAETEC/Windstream	06/01/14	\$ 35.37
8141	Telephone	Frontier/Verizon North	06/01/14	\$ 285.92
8151	Car Expense	T Maruna/others	06/01/14	\$ 165.76
8151	Car Expense	D Skillrud/others	06/01/14	\$ 18.37
8161	Education/Conference/Meetings	McLean County Chamber of Commerce	06/01/14	\$ 49.00
8181	Equipment Repair/Rental	Watts Copy Systems Inc	06/01/14	\$ 250.85
8191	Office Supplies	BMCU Visa/Quill/Others	06/01/14	\$ 413.42
8221	Computer/Contract Services	Valutec	06/01/14	\$ 127.80
Supervisor's Claims TOTAL				\$ 4,202.72
TOTAL Request for Payment				\$ 26,981.38

City of Bloomington Township

STATEMENT OF FUNDS

Month of: **MAY 2014**

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 544,424	\$ 773,711	\$ 825,684	\$ 2,143,818
Revenues					
	Interest	\$ 30	\$ 8	\$ 8	\$ 45
	Income from Trusts	\$ 12	\$ -	\$ -	\$ 12
	Miscellaneous Income	\$ 1,204	\$ 14,095	\$ -	\$ 15,299
	Personal Property Replacement Tax	\$ 7,461	\$ 15,928	\$ 8,372	\$ 31,761
	Opening/Closing Fees	\$ 6,002	\$ -	\$ -	\$ 6,002
	Sales	\$ 9,243	\$ -	\$ -	\$ 9,243
	Inspection Fee	\$ 150	\$ -	\$ -	\$ 150
	Refunds and Recoveries	\$ -	\$ -	\$ 15,727	\$ 15,727
	Tax Levy	\$ 103,774	\$ 221,548	\$ 116,439	\$ 441,762
Total Revenues		\$ 127,876	\$ 251,579	\$ 140,546	\$ 520,001
Expenditures					
	Administrative Expenses	\$ 67,424	\$ -	\$ -	\$ 67,424
	less payroll liability	\$ (1,890)	\$ -	\$ -	\$ (1,890)
	Assessor's Office	\$ -	\$ 3,299	\$ -	\$ 3,299
	Capital Improvements	\$ 14,908	\$ -	\$ -	\$ 14,908
	Casework/General Assistance	\$ -	\$ -	\$ 41,082	\$ 41,082
	Cemetery Operations	\$ 3,032	\$ -	\$ -	\$ 3,032
	Compensation (Salaries) & Benefits	\$ -	\$ 95,979	\$ -	\$ 95,979
	Services & Expenses	\$ -	\$ 13,838	\$ -	\$ 13,838
	Supervisor's Office	\$ -	\$ 2,153	\$ -	\$ 2,153
Total Expenditures		\$ 83,474	\$ 115,269	\$ 41,082	\$ 239,825
FUND BALANCES at Month End		\$ 588,826	\$ 910,021	\$ 925,147	\$ 2,423,994

Revenue Distribution Report Fiscal Year To Date

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy for Tax Year 2013	\$ 506,600	\$ 1,081,500	\$ 568,450	\$ 2,156,550
	Percentage	23.4912%	50.1495%	26.3592%	100.0000%
Personal Property Replacement Tax					
	04/09/2014 03-2014	\$ 10,109	\$ 21,582	\$ 11,344	\$ 43,034
	05/14/2014 04-2014	\$ 7,461	\$ 15,928	\$ 8,372	\$ 31,761
	TOTAL	\$ 17,570	\$ 37,510	\$ 19,716	\$ 74,796
Tax Levy for Tax Year 2012					
	05/28/2014 01-2014	\$ 103,774	\$ 221,548	\$ 116,439	\$ 441,762
	TOTAL	\$ 103,774	\$ 221,548	\$ 116,439	\$ 441,762

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2014

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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March 31, 2014

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TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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Phillips & Associates, CPAs, P.C.

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

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

INDEPENDENT AUDITORS' REPORT

Board of Trustees Town of the City of Bloomington, Illinois

We have audited the accompanying financial statements of Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2014, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2014, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

Other Information and Statistical Section

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

Phillips & Associates, CPAs, P.C.

Normal, Illinois
June 18, 2014

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

**STATEMENT OF NET POSITION
ARISING FROM CASH TRANSACTIONS**

March 31, 2014

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 46,793	\$ 457,457
Investments	1,646,864	-
Refund Receivable	-	908
Fixed Assets (net of Accumulated Depreciation)	677,611	1,066,325
Total Assets	\$ 2,371,268	\$ 1,524,690
Liabilities		
Current Portion of Debt Certificates Payable	\$ 60,000	\$ 40,602
Current Portion of Capital Leases	-	5,520
General Obligation Debt Certificates	240,000	452,829
Capital Leases (All Current)	-	10,580
Total Liabilities	300,000	509,531
Net Position		
Invested in Capital Assets (net of Related Debt)	377,611	556,793
Restricted for General Assistance	861,824	-
Restricted for Cemetery Operations	-	458,366
Unrestricted	831,833	-
Total Net Position	\$ 2,071,268	\$ 1,015,159

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
		Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Discrete Component Unit
Governmental Activities:						
General Government	\$ 1,416,495	\$ 20,000	\$ -	\$ -	\$ (1,396,495)	\$ -
Public Assistance	831,024	-	-	-	(831,024)	-
Total Governmental Activities	<u>2,247,519</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>(2,227,519)</u>	<u>-</u>
Component Unit:						
General Government	126,139	-	-	-	-	(126,139)
Public Assistance	506,232	106,520	-	-	-	(399,713)
Total Component Unit	<u>\$ 632,372</u>	<u>\$ 106,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(525,852)</u>
General Revenues:						
Taxes					1,648,501	506,194
Intergovernmental					226,975	45,863
Interest					483	262
Miscellaneous					162,761	8,879
Transfers - Internal activity					-	12,301
Total General Revenues and Transfers					<u>2,038,719</u>	<u>573,499</u>
Changes in Net Position					(188,799)	47,647
Net Position - Beginning					<u>2,260,067</u>	<u>967,512</u>
Net Position - Ending					<u>\$ 2,071,268</u>	<u>\$ 1,015,159</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS March 31, 2014

	Major Governmental Funds		Total Governmental Funds
	General Town Fund	General Assistance Fund	
Assets			
Cash	\$ 30,172	\$ 16,621	\$ 46,793
Investments	801,661	845,203	1,646,864
Total Assets	\$ 831,833	\$ 861,824	\$ 1,693,657
Liabilities			
Total Liabilities	-	-	-
Fund Balances			
Reserved	-	-	-
Unreserved	831,833	861,824	1,693,657
Total Fund Balances	831,833	861,824	1,693,657
Total Liabilities and Fund Balances	\$ 831,833	\$ 861,824	\$ 1,693,657

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

March 31, 2014

Total Fund Balance - Total Governmental Funds	\$	1,693,657
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.		677,611
Long Term Assets are Not Available to Pay for Current Period Expenditures and, Therefore, are Deferred in the Funds		
Long-Term Debt Does Not Require Current Financial Resources Therefore, Long Term Debt is Not Reported as a Liability in Governmental Funds Balance Sheet		<u>(300,000)</u>
Net Position of Governmental Activities	\$	<u>2,071,268</u>

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2014

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 1,161,507	\$ 486,994	\$ 1,648,501
Intergovernmental Revenue	105,262	44,134	149,396
Local Revenue	20,000	77,579	97,579
Miscellaneous	162,761	-	162,761
Interest	261	222	483
	<u>1,449,790</u>	<u>608,929</u>	<u>2,058,719</u>
TOTAL REVENUES			
Expenditures:			
General Government	970,690	-	970,690
Public Assistance	515,730	723,524	1,239,254
Debt Service Principal and Interest	72,509	-	72,509
	<u>1,558,929</u>	<u>723,524</u>	<u>2,282,453</u>
TOTAL EXPENDITURES			
Excess (deficiency) of Revenues Over Expenditures	(109,139)	(114,594)	(223,733)
Fund Balance - Beginning of Year	<u>940,972</u>	<u>976,419</u>	<u>1,917,390</u>
Fund Balance - End of Year	<u>\$ 831,833</u>	<u>\$ 861,824</u>	<u>\$ 1,693,657</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2014

Net change in fund balances - total governmental funds \$ (223,733)

Amounts reported for governmental activities in the statement of activities are different because:

Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (25,065)

The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items

Repayment of Long-Term Obligations 60,000

Change in Net Position of Governmental Activities \$ (188,799)

The Accompanying Notes are an Integral Part of these Financial Statements

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

COMPONENT UNIT
STATEMENT OF NET POSITION
ARISING FROM CASH TRANSACTIONS

March 31, 2014

	Component Unit	Totals
Assets		
Cash and cash equivalents	\$ 457,457	\$ 457,457
Refund Receivable	908	908
Interfund receivables	-	-
Fixed Assets (net of Accumulated Depreciation)	1,066,326	1,066,326
Total Assets	\$ 1,524,691	\$ 1,524,691
Liabilities		
Current Portion of Debt Certificates Payable	\$ 40,603	40,603
Current Portion of Capital Leases	5,520	5,520
General Obligation Debt Certificates	452,829	452,829
Capital Leases	10,580	10,580
Due to governmental entities	-	-
Total Liabilities	509,532	509,532
Net Position		
Invested in capital assets - Net of related debt	556,793	556,793
Unrestricted	458,366	458,366
Total Net Position	\$ 1,015,159	\$ 1,015,159

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

For the Year Ended March 31, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
		Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Component Unit	Total
Component Unit:						
General Government	\$ 126,139	\$ -	\$ -	\$ -	\$ (126,139)	\$ (126,139)
Public Assistance	506,232	106,520	-	-	(399,713)	(399,713)
Total Governmental Activities	\$ 632,372	\$ 106,520	\$ -	\$ -	(525,852)	(525,852)
		Taxes			506,194	506,194
		Intergovernmental			45,863	45,863
		Interest			262	262
		Miscellaneous			8,879	8,879
		Transfers - Internal activity			12,301	12,301
		Total General Revenues and Transfers			573,499	573,499
		Changes in Net Position			47,647	47,647
		Net Position - Beginning			967,512	967,512
		Net Position - Ending			\$ 1,015,159	\$ 1,015,159

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2014

	Component Unit	Totals
Assets		
Cash and cash equivalents	\$ 457,457	\$ 457,457
Refund Receivable	908	908
Interfund loans receivable	-	-
Total Assets	\$ 458,365	\$ 458,365
Liabilities		
Payroll and Withholding Payable	\$ -	\$ -
Total Liabilities	-	-
Fund Balances		
Restricted	\$ 458,365	458,365
Unassigned	-	-
Total Fund Balance	458,365	458,365
Total Liabilities and Fund Balance	\$ 458,365	\$ 458,365

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

For the Year Ended March 31, 2014

	Component Unit	Totals
Revenues:		
Taxes	\$ 506,194	\$ 506,194
Intergovernmental Revenue	45,864	45,864
Local Revenue	110,872	110,872
Miscellaneous	4,527	4,527
Interest	262	262
TOTAL REVENUES	667,719	667,719
Expenditures:		
General Government	126,139	126,139
Public Assistance	338,677	338,677
Capital Outlay	62,905	62,905
Debt Service - Principal	42,296	42,296
Debt Service - Interest	19,640	19,640
TOTAL EXPENDITURES	589,657	589,657
Excess (Deficiency) of Revenues Over Expenditures	78,062	78,062
Other Financing sources (uses):		
Transfers in	12,301	12,301
Transfers out	-	-
Total other financing	12,301	12,301
Fund Balance - Beginning of Year	368,003	368,003
Fund Balance - End of Year	\$ 458,365	\$ 458,365

The Accompanying Notes Are an Integral Part of This Statement.

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

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

Year Ended March 31, 2014

Change in net assets per Statement of Activities Arising from Cash Transactions	\$ 47,647
Current year capital additions recorded as capital outlay in the governmental funds	(27,561)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	94,621
<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>	
Proceeds from Issuance of Long-Term Obligations	
Repayment of Long-Term Obligations	(42,296)
Proceeds from Loan of Capital Lease Obligations	
Repayment of Capital Lease Obligations	<u>(460)</u>
Change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis	<u>\$ 71,951</u>
Net Assets per Statement of Net Assets Arising from Cash Transactions	\$ 1,015,159
Beginning of year governmental fixed assets included on only the Statement of Net Assets Arising from Cash Transactions; net of accumulated depreciation totaling \$697,319	(1,135,236)
Additions to governmental fixed assets included on only the Statement of Net Assets Arising from Cash Transactions	(9,150)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	94,621
<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>	
Beginning of year debt included only on the Statement of Net Assets	535,728
Repayment of long-term debt	(42,756)
Proceeds from Issuance of Long-Term Obligations	-
Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Cash Basis	<u>\$ 458,365</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

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

March 31, 2014

	Fiduciary Fund Types		Totals
	Trust	Private Lot Trust	
Assets			
Cash and cash equivalents	\$ -	\$ 54,846	\$ 54,846
Investments	168,547	-	168,547
Total Assets	168,547	54,846	223,393
Net Position Held in Trust			
Permanently Restricted	86,301	7,800	94,101
Restricted	82,246	47,046	129,291
	\$ 168,547	\$ 54,846	\$ 223,393

The Accompanying Notes are an Integral Part of these Financial Statements

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

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

Year Ended March 31, 2014

	Perpetual Care Trust	Private Lot Trust
Additions		
Investment Income	\$ 3,054	\$ -
Unrealized gain (loss) on investments	14,604	-
Income from Trusts	-	10,158
 Total Revenue	 17,658	 10,158
Deductions		
Cemetery Operations	1,957	-
 Total Expenditures	 1,957	 -
Other Financing Sources (Used)		
Operating Transfers - In	-	-
Operating Transfers - out	2,143	10,158
 Change in Net Assets	 13,559	 -
 Net Position - Beginning of Year	 154,988	 54,846
 Net Position - End of Year	 \$ 168,547	 \$ 54,846

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS March 31, 2014

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

Evergreen Memorial Cemetery is included in these financial statements as a discretely presented component unit. A separate Board of Trustees appointed by the Township Board governs the operations of the Cemetery. However, the Cemetery is financially dependent on the Township and has no independent power to contract bonded indebtedness or to levy taxes. A complete set of financial statements for the Cemetery may be obtained from the Evergreen Cemetery office, 302 E. Miller Street, Bloomington, Illinois 61701. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Township. The discretely presented component unit has a March year-end. The discretely presented component unit operates a cemetery.

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

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

BASIS OF PRESENTATION

A. Basic Financial Statements

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2014

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements

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

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

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

Fund Accounting

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

Governmental Funds

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

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 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fiduciary Funds

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

B. Significant Accounting Policies

Basis of Accounting

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

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

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

Investments

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

Property and Equipment

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2014

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 2012 levy on November 26, 2012 in amounts deemed necessary to defray necessary expenses and liabilities for the year ended March 31, 2014. Property taxes attached as an enforceable lien on property as of January 1, 2012 and are payable in two installments each year in June and September in 2013.

Discretely Presented Component Unit

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

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 25, 2013, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

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

- (a) Prior to the beginning of a fiscal year, the Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on a cash basis.
- (b) Public hearings are held to obtain taxpayer comments.
- (c) The budget is legally enacted through passage of an ordinance during the first three months of the fiscal year.
- (d) Any budget amendments are approved by the Town Board of Trustees. Transfers of more than 10% of fund appropriations require a repetition of the entire budget process. The Township amended its budget on August 26, 2013 in accordance with this 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

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 3 – CASH AND CASH INVESTMENTS

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

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

The Cemetery holds the following investments at March 31, 2014:

Fiduciary Funds	
Investments in Irrevocable Trust	
Cash	\$ 3,842
Equity Traded Fixed Income Funds	62,752
Equity Traded Equity Mutual Funds	<u>101,953</u>
	<u>\$ 168,547</u>

Disclosures Relating to Interest Rate Risk

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

Disclosures Relating to Credit Risk

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2014, was as follows:

	<u>Balance</u> <u>April 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>March 31</u>
Governmental Activities:				
Capital assets being depreciated				
Building	\$ 916,903	\$ -	\$ -	\$ 916,903
Equipment	11,579	15,000	-	26,579
Total Capital assets being depreciated	<u>928,482</u>	<u>15,000</u>	<u>-</u>	<u>943,482</u>
Less accumulated depreciation for:				
Building	(229,225)	-	(22,923)	(252,148)
Equipment	(11,579)	-	(2,143)	(13,722)
Total accumulated depreciation	<u>(240,804)</u>	<u>-</u>	<u>(25,066)</u>	<u>(265,870)</u>
Governmental activities capital assets, net	<u>\$ 687,678</u>	<u>\$ 15,000</u>	<u>\$ (25,066)</u>	<u>\$ 677,612</u>

A summary of component unit fixed assets for the year ended March 31, 2014, was as follows:

	<u>Balance</u> <u>April 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>March 31</u>
Component Unit Activities:				
Capital assets not being depreciated				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Construction in Progress	-	-	-	-
Total capital assets not being depreciated	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Capital assets being depreciated				
Buildings & Improvements	274,083	-	-	274,083
Equipment	526,125	27,561	-	553,686
Infrastructure	232,367	-	-	232,367
Mausoleum	986,805	-	-	986,805
Total capital assets being depreciated	<u>2,019,380</u>	<u>-</u>	<u>-</u>	<u>2,056,941</u>
Less accumulated depreciation for:				
Buildings & Improvements	(168,680)	-	(16,353)	(185,033)
Equipment	(426,428)	-	(30,663)	(457,091)
Infrastructure	(113,222)	-	(22,975)	(136,197)
Mausoleum	(187,664)	-	(24,630)	(212,294)
Total accumulated depreciation	<u>(895,994)</u>	<u>-</u>	<u>(94,621)</u>	<u>(990,615)</u>
Total capital assets being depreciated, net	<u>1,123,386</u>	<u>27,561</u>	<u>(94,621)</u>	<u>1,056,326</u>
Business-type activities capital assets, net	<u>\$ 1,133,386</u>	<u>\$ 27,561</u>	<u>\$ (94,621)</u>	<u>\$ 1,066,326</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2014

NOTE 4 – CHANGES IN FIXED ASSETS – CONTINUED

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

Governmental Activities – General Fund:		
Building	\$	22,923
Equipment		<u>2,143</u>
Total Depreciation Expense - Governmental Activities	\$	<u>25,066</u>
Component Unit Activities – General Fund:		
Buildings & Improvements	\$	16,353
Equipment		30,663
Infrastructure		22,975
Mausoleum		<u>24,630</u>
Total depreciation expense – Component Unit Activities:	\$	<u>94,621</u>

NOTE 5 – LONG-TERM DEBT

At March 31, 2014, bonds payable consisted of the following individual issue:

Governmental
Activities

The Township issued \$900,000 General Obligation (Limited Tax) Debt Certificates, Series 2003 on October 16, 2003. The Certificates require annual payments of \$60,000 per year, beginning January 1, 2005, plus semi-annual interest at 3.48%. All amounts due on or after January 1, 2010 are subject to redemption in whole or in part on or after January 1, 2009, at the option of the Township, at a price of par plus any interest accrued to the date of redemption. The Certificates are payable from the General Funds of the Township without any requirement of a prior appropriation therefore, as secured by General Funds. \$ 300,000

The annual aggregate maturities for each bond type for the years subsequent to March 31, 2014, are as follows:

Year Ending <u>March 31</u>	<u>General Obligation Bonds</u> <u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	60,000	10,440	70,440
2016	60,000	8,352	68,352
2017	60,000	6,264	66,264
2018	60,000	4,176	64,176
2019	<u>60,000</u>	<u>2,088</u>	<u>62,088</u>
Total	<u>\$ 300,000</u>	<u>\$ 31,320</u>	<u>\$ 331,320</u>

Changes in Outstanding Debt – Transactions for the year ended March 31, 2014 are summarized as follows:

	<u>Balance</u> <u>April 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>March 31</u>	<u>Due Within</u> <u>one year</u>
Governmental Activities:					
General Obligation Bond	\$ 360,000	\$ -	\$ 60,000	\$ 300,000	\$ 60,000
Total Activities	<u>\$ 360,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 300,000</u>	<u>\$ 60,000</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 5 – LONG-TERM DEBT – CONTINUED

Component Unit Activities

General Obligation Debt Certificates

On February 25, 2008, the Board of Trustees for the Township approved Ordinance No. 2008-01 authorizing the issuance of General Obligation (Limited Tax) Debt Certificates, Series 2008 not to exceed \$688,725 to finance Cemetery township facilities. The debt is included as part of the discretely presented component unit of the Township. There was no levy and extension of taxes for repayment of the certificates. The Cemetery plans to pay the certificates from its general revenues. The certificates original interest rate was 4.5%, however, the township refinanced the certificates on September 9, 2013 at a new interest rate of 3.10%. Beginning March 25, 2009, interest only was due on a monthly basis for the first twelve monthly payments. The revised monthly payments including principle and interest, are amortized over the remainder of the fifteen year period. The Township has the option to redeem the certificates in any amount prior to the stated due date. The total amount outstanding at March 31, 2014 was \$493,432.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2014, are as follows:

Year Ending March 31	General Obligation Debt Certificate		
	Principal	Interest	Total
2015	40,602	15,296	55,898
2016	41,861	14,038	55,899
2017	43,159	12,740	55,899
2018	44,497	11,402	55,899
2019	45,876	10,023	55,899
2020 - 2025	277,437	28,279	305,716
Total	\$ 493,432	\$ 91,778	\$ 585,210

Capital Lease Obligation

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

Year Ending March 31	Payments
2015	5,520
2016	5,520
2017	5,060
Total	\$ 16,100

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 5 – LONG-TERM DEBT – CONTINUED

Changes in Outstanding Debt – Transactions for the year ended March 31, 2014 are summarized as follows:

	Balance March 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
Capital Lease Obligation	\$ -	\$ 16,560	\$ 460	\$ 16,100	\$ 5,520
General Obligation Bond	\$ 535,728	\$ -	\$ 42,296	\$ 493,432	\$ 40,602
Total Activities	<u>\$ 535,728</u>	<u>\$ 16,560</u>	<u>\$ 42,756</u>	<u>\$ 509,532</u>	<u>\$ 46,122</u>

Legal Debt Margin

The legal debt margin of the Township, as of March 31, 2014 is computed as follows:

Assessed Valuation (Property Tax Year 2013)	\$ 1,761,520,835
Debt Limit – 2.875% of assessed value	\$ 50,643,724
Less: Debt subject to General Obligation Bond	<u>(793,432)</u>
 Legal Debt Margin	 <u>\$ 49,850,292</u>

NOTE 6 – GOVERNMENT FUND BALANCE REPORTING

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

A. Nonspendable Fund Balance

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 6 – GOVERNMENT FUND BALANCE REPORTING – continued

B. Restricted Fund Balance

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

C. Committed Fund Balance

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

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

D. Assigned Fund Balance

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

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 7 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 13.06 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2013 was \$140,845.

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Fiscal Year <u>Ending</u>	Annual Pension <u>Cost (APC)</u>	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/13	\$ 140,846	100%	\$0
12/31/12	\$ 131,823	100%	\$0
12/31/11	\$ 132,112	100%	\$0

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 7 – RETIREMENT PLANS - CONTINUED

ILLINOIS MUNICIPAL RETIREMENT PLAN - continued

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 77.77 percent funded. The actuarial accrued liability for benefits was \$3,055,644 and the actuarial value of assets was \$2,376,284, resulting in an underfunded actuarial accrued liability (UAAL) of \$679,360. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,078,450 and the ratio of the UAAL to the covered payroll was 63 percent.

NOTE 8 – OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

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

- A. There was no individual funds inter-fund receivable and payable balance at March 31, 2014 between the Town fund and the Cemetery Fund component unit for pension benefits.
- B. There were no deficit fund balances of individual funds at March 31, 2014.

NOTE 9 - VACATION AND SICK LEAVE

The Township provides full-time employees with vacation and sick leave in varying amounts. Vacation and sick pay expenses are charged to operations when taken by the employee. The Township has not recorded the liability for vacation, which totals \$60,633, on March 31, 2014.

NOTE 10 – INTERGOVERNMENTAL AGREEMENT

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

NOTE 11 - CONTINGENCIES AND COMMITMENTS

1. Debit Cards and Disbursing Orders

The Township provides assistance to income-qualified recipients in the form of debit cards and disbursing and referral orders. At year-end, the Township was liable for \$12,672 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$3,040 and the total amount of unpaid general assistance disbursing, and medical and dental referral orders was \$2,581 at March 31, 2014.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2014

NOTE 11 – CONTINGENCIES AND COMMITMENTS – CONTINUED

2. Boundary Settlement

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

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

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

A total of \$369,453 was collected in prior years and \$20,000 was collected during the current year. As a result, a total of \$43,405 remained as receivables at the end of this fiscal year.

NOTE 12 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

The Township and its component unit, Evergreen Memorial Cemetery, file and make pension contributions together. The Cemetery reimburses the General Fund for its share of the obligation on a monthly basis. Any amounts in due to/from accounts are for IMRF withholdings from Evergreen Memorial Cemetery employees that have not been transferred to the Township general fund for remittance.

NOTE 13 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through June, 18, 2014, which represents the date the financial statements were available to be issued.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
For the Year Ended March 31, 2014

	2014			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,162,701	\$ 1,162,701	\$ 1,161,507	\$ (1,194)
Intergovernmental Revenue:				
Personal Property Replacement Tax	80,000	80,000	105,262	25,262
Other Local Sources:				
Interest	1,000	1,000	261	(739)
Litigation Income	20,000	20,000	20,000	-
Miscellaneous Income	136,500	136,500	162,761	26,261
	<u>1,400,201</u>	<u>1,400,201</u>	<u>1,449,790</u>	<u>(49,589)</u>
Total Revenues				
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	21,545	1
Auto Expense	3,000	3,000	1,605	(1,395)
Telephone	2,500	2,500	2,529	29
Utilities	5,800	5,800	4,433	(1,367)
Postage	500	500	138	(362)
Office Supplies	1,200	1,200	1,275	75
Printing	500	500	135	(365)
Publications	500	500	1,026	526
Equipment	3,000	3,000	19,062	16,062
Equipment Repair/Rental	1,000	1,000	1,012	12
Education/Conference	11,000	11,000	14,207	3,207
Replatting/Remapping	9,000	9,000	-	(9,000)
Quadrennial Reassessment	47,000	47,000	33,160	(13,840)
Recorder	150	150	-	(150)
Janitorial	2,000	2,000	1,820	(180)
Computer Services	10,000	10,000	6,647	(3,353)
Mapping/Computerization	26,000	26,000	23,004	(2,996)
Membership Dues/Assessor's Staff	1,500	1,500	1,860	360
	<u>146,194</u>	<u>146,194</u>	<u>133,456</u>	<u>(12,738)</u>
Total Assessor's Office Expenditures				
Total Expenditures (current page)	<u>\$ 146,194</u>	<u>\$ 146,194</u>	<u>\$ 133,456</u>	<u>\$ (12,738)</u>

The Accompanying Notes to Required Supplemental Information are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
For the Year Ended March 31, 2014

	2014			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 146,194	\$ 146,194	\$ 133,456	\$ (12,738)
Community Agency Funding				
Transportation	30,000	30,000	30,000	-
GA Client Service Funding	10,000	10,000	-	(10,000)
Youth Services	42,500	42,500	42,500	-
Senior Services	35,000	35,000	35,000	-
	<u>117,500</u>	<u>117,500</u>	<u>107,500</u>	<u>(10,000)</u>
Compensation of Town Officer Expenditures:				
Supervisor	71,919	71,919	71,919	(0)
Assessor	89,838	89,838	89,836	(2)
Town Clerk	4,800	4,800	4,824	24
Town Trustees	3,000	3,000	2,140	(860)
General Assistance Staff	431,400	431,400	408,230	(23,170)
Deputy Assessors	395,000	395,000	305,773	(89,227)
IMRF	129,650	129,650	113,227	(16,423)
FICA	74,624	74,624	63,170	(11,454)
Group Medical Insurance	150,995	150,995	129,460	(21,535)
Unemployment Insurance	1,000	1,000	1,072	72
Total Compensation of Town Officer Expenditures	<u>1,352,226</u>	<u>1,352,226</u>	<u>1,189,652</u>	<u>(162,574)</u>
Services and Expenses				
Membership Dues	1,600	1,600	1,367	(233)
Auditing Expenses	6,600	6,600	6,650	50
Legal Expenses	14,000	14,000	4,250	(9,750)
Court Costs	500	500	-	(500)
Surety Bonds	500	500	-	(500)
Insurance	13,500	13,500	11,809	(1,691)
Publishing	2,500	2,500	752	(1,748)
Other Miscellaneous Expenses	2,730	2,730	2,205	(525)
Debt Service-Princ. Int.	15,984	15,984	10,964	(5,020)
Building Maintenance	11,000	11,000	10,812	(188)
Janitorial Services and Supplies	7,100	7,100	3,989	(3,111)
Building Security	5,000	5,000	-	(5,000)
Total Services and Expenses	<u>81,014</u>	<u>81,014</u>	<u>52,799</u>	<u>(28,215)</u>
Total Expenditures (current page)	<u>\$ 1,696,934</u>	<u>\$ 1,696,934</u>	<u>\$ 1,483,407</u>	<u>\$ (213,527)</u>

The Accompanying Notes to Required Supplemental Information are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
For the Year Ended March 31, 2014

	2014			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	<u>\$ 1,696,934</u>	<u>\$ 1,696,934</u>	<u>\$ 1,483,407</u>	<u>\$ (213,527)</u>
Supervisor's Office Expenditures:				
Postage	3,400	3,400	1,723	(1,677)
Rent/Debt Service	40,000	40,000	40,000	-
Janitorial	2,500	2,500	2,275	(225)
Utilities	10,000	10,000	6,650	(3,350)
Telephones	4,500	4,500	3,713	(787)
Car Expense	2,500	2,500	2,362	(138)
Education/Conference/Meetings	7,500	7,500	2,002	(5,498)
Equipment	7,500	7,500	-	(7,500)
Equipment Repair/Rental	9,000	9,000	3,946	(5,054)
Office Supplies	5,000	5,000	4,063	(937)
Printing Expenses	2,000	2,000	1,543	(457)
Publications	500	500	98	(402)
Computer Services/Contracts	10,000	10,000	7,122	(2,878)
Membership Dues	175	175	25	(150)
Total Supervisor's Office Expenditures	<u>104,575</u>	<u>104,575</u>	<u>75,522</u>	<u>(29,053)</u>
Township Litigation Settlement	-	-	-	-
Total Township Litigation Settlement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,801,509</u>	<u>1,801,509</u>	<u>1,558,929</u>	<u>(242,580)</u>
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(401,308)	(401,308)	(109,139)	292,169
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>(401,308)</u>	<u>(401,308)</u>	<u>(109,139)</u>	<u>\$ 292,169</u>
Fund Balance - Beginning of Year	<u>910,000</u>	<u>910,000</u>	<u>940,972</u>	
Fund Balance - End of Year	<u>\$ 508,692</u>	<u>\$ 508,692</u>	<u>\$ 831,833</u>	

The Accompanying Notes to Required Supplemental Information are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Assistance Welfare Fund
For the Year Ended March 31, 2014

	2014			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes:				
Property Tax	\$ 487,500	\$ 487,500	\$ 486,994	\$ (506)
Intergovernmental Revenue:				
Personal Property Replacement Tax	35,000	35,000	44,134	9,134
Other Local Revenues				
Refunds and Recoveries	50,000	50,000	77,579	27,579
Interest	1,000	1,000	222	(778)
Miscellaneous	150	150	-	(150)
Total Revenues	573,650	573,650	608,929	35,279
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	170,000	170,000	142,672	(27,328)
Rent	325,000	325,000	253,696	(71,304)
Utilities	47,500	47,500	26,161	(21,339)
Medical	300,000	300,000	178,837	(121,163)
Emergency Assistance	95,000	95,000	33,638	(61,362)
Hospital	75,000	75,000	36,585	(38,415)
Burial	4,500	4,500	-	(4,500)
Transportation	40,000	40,000	32,161	(7,839)
Allowances	20,000	20,000	19,774	(226)
Total Expenditures	1,077,000	1,077,000	723,524	(353,476)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(503,350)	(503,350)	(114,594)	388,756
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	\$ (503,350)	\$ (503,350)	(114,594)	<u>\$ 388,756</u>
Fund Balance - Beginning of Year	1,062,380	1,062,380	976,419	
Fund Balance - End of Year	\$ 559,030	\$ 559,030	\$ 861,824	

The Accompanying Notes to Required Supplemental Information are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

OTHER SUPPLEMENTAL INFORMATION

March 31, 2014

SCHEDULE OF FUNDING PROGRESS ILLINOIS MUNICIPAL RETIREMENT PLAN

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) -- Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Payroll</u>
12/31/13	\$ 2,376,284	\$ 3,055,644	\$ 679,360	77.77%	\$1,078,450	62.99%
12/31/12	\$ 2,806,014	\$ 3,571,859	\$ 765,845	78.56%	\$1,081,399	70.82%
12/31/11	\$ 2,435,046	\$ 3,231,180	\$ 796,134	78.36%	\$1,052,685	75.63%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,892,942. On a market basis, the funded ratio would be 94.68%.

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

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

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

Component Unit - General Governmental Fund
For The Year Ended March 31, 2014

	2014			
	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 467,631	\$ 467,631	\$ 506,194	\$ 38,563
Intergovernmental Revenue:				
Replacement Tax	35,354	35,354	45,864	10,510
Other Local Sources:				
Interest	500	500	262	(238)
Grave Openings and Markers	56,000	56,000	42,642	(13,358)
Sale of Spaces	85,000	85,000	63,878	(21,122)
Miscellaneous Income	13,600	13,600	8,879	(4,721)
Total Revenues	658,085	658,085	667,718	9,633
EXPENDITURES:				
Administrative Expenditures:				
Contractual Services	6,600	6,600	5,708	(892)
Group Medical Services	69,000	69,000	59,017	(9,983)
Other Insurance	21,000	21,000	19,268	(1,732)
Office Supplies and Miscellaneous	2,000	2,000	3,085	1,085
Utilities	17,000	17,000	14,200	(2,800)
Legal and Audit	7,550	7,550	9,900	2,350
Advertising	10,000	10,000	7,075	(2,925)
Dues and Seminars	500	500	725	225
Trustees Compensation	1,500	1,500	1,500	-
Special Events	8,000	8,000	5,661	(2,339)
Total Administrative Expenditures	143,150	143,150	126,139	(17,011)
Total Expenditures (current page)	\$ 143,150	\$ 143,150	\$ 126,139	\$ (17,011)

The Accompanying Notes to Required Supplemental Information are an Integral Part of This Statement.

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

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

Component Unit - General Governmental Fund
For The Year Ended March 31, 2014

	2014			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 143,150	\$ 143,150	\$ 126,139	\$ (17,011)
Cemetery Operations:				
Wages	285,000	285,000	248,870	(36,130)
Payroll Taxes	80,000	80,000	25,669	(54,331)
Retirement	-	-	28,993	28,993
Fuel	17,000	17,000	12,642	(4,358)
Tree Removal and Monument Repairs	9,000	9,000	6,402	(2,599)
Equipment Repairs	8,000	8,000	8,976	976
Supplies	5,500	5,500	2,732	(2,768)
Equipment Rental and Leasing	1,000	1,000	-	(1,000)
Other Expenses	12,000	12,000	4,394	(7,606)
Reserve for Replacement or Contingency	-	-	-	-
Total Cemetery Operation Expenditures	417,500	417,500	338,677	(78,823)
Capital Outlays:				
Road, Fencing, Drainage, Lots and Markers	35,000	35,000	30,784	(4,216)
Building and Improvements	6,000	6,000	8,402	2,402
Equipment	23,500	23,500	18,796	(4,704)
Mausoleum (including debt service)	70,000	70,000	62,308	(7,692)
Grave Markers	4,000	4,000	4,551	551
Total Capital Outlay Expenditures	138,500	138,500	124,840	(13,660)
Total Expenditures	699,150	699,150	589,657	(109,493)
Excess (deficiency) of Revenue over Expenditures	(41,065)	(41,065)	78,061	119,126
Other Financing sources (uses):				
Transfers in	-	-	12,301	(12,301)
Transfers out	-	-	-	-
Total other financing	-	-	12,301	(12,301)
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ (41,065)	\$ (41,065)	90,362	\$ 131,427
Fund Balance - Beginning of Year			281,586	
Fund Balance - End of Year			\$ 371,948	

The Accompanying Notes to Required Supplemental Information are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

**SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:**

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Assessed Valuation	<u>\$ 1,761,520,835</u>	<u>\$ 1,524,822,330</u>	<u>\$ 1,557,479,968</u>	<u>\$ 1,331,224,372</u>	<u>\$ 1,305,122,637</u>	<u>\$ 1,265,590,988</u>	<u>\$ 1,207,887,380</u>	<u>\$ 1,141,612,588</u>	<u>\$ 1,110,463,704</u>
Tax Rates:									
General Corporate	0.0614	0.0763	0.0752	0.0908	0.0954	0.0981	0.0989	0.1007	0.1021
Cemetery	0.0288	0.0332	0.0325	0.0380	0.0369	0.0373	0.0391	0.0414	0.0432
General Assistance	0.0323	0.0320	0.0356	0.0443	0.0498	0.0514	0.0828	0.0876	0.0915
Total Tax Rates	<u>0.1225</u>	<u>0.1415</u>	<u>0.1433</u>	<u>0.1731</u>	<u>0.1822</u>	<u>0.1868</u>	<u>0.2208</u>	<u>0.2297</u>	<u>0.2369</u>
Tax Extensions:									
General Corporate	\$ 1,081,500	\$ 1,162,677	\$ 1,171,536	\$ 1,208,752	\$ 1,245,609	\$ 1,242,051	\$ 1,194,480	\$ 1,149,946	\$ 1,115,502
Cemetery	506,600	506,698	506,025	505,998	481,982	472,445	472,526	472,513	472,313
General Assistance	568,450	487,486	553,996	589,466	649,951	650,008	1,000,010	1,000,053	1,000,018
Total Tax Extensions	<u>\$ 2,156,550</u>	<u>\$ 2,156,861</u>	<u>\$ 2,231,557</u>	<u>\$ 2,304,216</u>	<u>\$ 2,377,542</u>	<u>\$ 2,364,504</u>	<u>\$ 2,667,016</u>	<u>\$ 2,622,512</u>	<u>\$ 2,587,832</u>
Collections *	<u>\$ -</u>	<u>\$ 2,154,689</u>	<u>\$ 2,230,570</u>	<u>\$ 2,307,000</u>	<u>\$ 2,377,122</u>	<u>\$ 2,350,289</u>	<u>\$ 2,663,875</u>	<u>\$ 2,616,594</u>	<u>\$ 2,589,697</u>

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

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

TO: Township Trustees
 FROM: Deborah L Skillrud, Supervisor & JMSHRC Administrator
 DATE: June 23, 2014
 RE: Township Supervisor's Report/John M Scott Administrator's Report

- Township Report:** Total May cases opened are 158 (142 reopened and 16 new). Last year results in May were 163 cases opened (123 reopened and 40 new).

Workfare/Education:

- GED Classes: One client is working toward her GED certification.
- Life Skills: Class begins again on July 1st.
- Skills for Success: Four clients are participating. The students are scheduled to graduate on June 27th.
- Jobs: (2) Babysitting, (1) KFC

- Scott Health Resources Report:**

A strategic planning meeting will be held on July 30th for all members of the Scott Commission to review existing programs and services. It will also be a time to discuss community needs and address additional ways to fill gaps in services for McLean County.

May Report (totals as of June 1, 2014):

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	YTD
Dental Procedures	22												22
Medical Dr. Referrals	18												18
Medical Equipment/Supplies	5												5
Prescriptions Paid	38												38
# Maternal/Child Passengers	17												17
# of Cancer Passengers	63												63

McLean County Eye Care Referral Network had 58 patients referred to 8 participating Optometrists in May. Twenty-two pairs of eyeglasses were dispensed in May.

FY2015 Budget	
Labor	\$160,000
Admin Expenses	\$8,124
Community Grants	\$115,000
Programs	\$184,500
ERI Transfer	\$19,876
Total	\$487,500

- Evergreen Memorial Cemetery Report:**

Dave Capodice Excavating was awarded the bid to demolish the 1006 S. Wright property subject to Prevailing Wage requirements. An asbestos inspection must be completed prior to demolition which is scheduled to begin August 1st.

Town of the City of Bloomington	Total # Cases	New Cases	Reopen Cases	Employable		Non-Employable		FT/PT Employe d	Medical	SSI Pending	Workfar e	Job Search Rehab Training	Due Process	EA	TR	GA/EA Grants	Avg Cost/ Client	
				Males	Females	Males	Females											
FY 2014 (04/01/13-03/31/14)																		
April	156	31	125	50	57	22	27	17	9	55	50	18	3	4	0	\$ 65,404	\$ 419.25	
May	163	40	123	52	57	25	29	16	13	50	52	19	4	6	3	\$ 51,400	\$ 315.34	
June	161	32	129	42	63	29	27	21	13	51	47	20	2	7	0	\$ 50,271	\$ 312.24	
July	159	34	125	44	62	31	22	13	19	48	56	14	3	5	1	\$ 52,444	\$ 329.84	
August	164	36	128	36	65	33	30	19	19	56	46	13	3	8	0	\$ 99,362	\$ 605.86	
September	159	33	126	38	65	31	25	18	7	59	40	16	9	10	0	\$ 53,082	\$ 333.85	
October	170	43	127	49	61	34	26	18	10	61	51	15	4	8	3	\$ 58,004	\$ 341.20	
November	153	32	121	44	53	28	28	15	7	59	47	13	6	6	0	\$ 48,378	\$ 316.20	
December	152	36	116	41	56	28	27	17	8	56	48	12	3	8	0	\$ 71,511	\$ 470.47	
January	165	45	120	48	55	32	30	12	5	61	57	17	6	5	2	\$ 46,504	\$ 281.84	
February	146	25	121	43	40	31	32	11	5	63	44	18	1	4	0	\$ 43,372	\$ 297.07	
March	171	38	133	60	47	33	31	16	8	67	51	20	4	4	1	\$ 83,792	\$ 490.01	
Fiscal YTD TOTAL	1919	425	1494	547	681	357	334	193	123	686	589	195	48	75	10	\$ 723,524	\$ 377.03	
FY 2015 (04/01/14-03/31/15)																		
April	174	35	139	56	54	31	33	19	11	63	49	21	3	8	0	\$ 47,544	\$ 273.24	
May	158	16	142	44	50	32	32	23	10	63	34	18	6	4	0	\$ 41,082	\$ 260.01	
June																		
July																		
August																		
September																		
October																		
November																		
December																		
January																		
February																		
March																		
Fiscal YTD TOTAL	332	51	281	100	104	63	65	42	21	126	83	39	9	12	0	\$ 88,626	\$ 266.95	
COMPARISONS:																		
FY 2014 YTD	319	71	248	102	114	47	56	33	22	105	102	37	7	10	3	\$ 116,804	\$ 366.16	
FY 2015 YTD	332	51	281	100	104	63	65	42	21	126	83	39	9	12	0	\$ 88,626	\$ 266.95	
DIFFERENCE	13	-20	33	-2	-10	16	9	9	-1	21	-19	2	2	2	-3	\$ (28,178)	\$ (99.21)	
% CHANGE	4%	-28%	13%	-2%	-9%	34%	16%	27%	-5%	20%	-19%	5%	29%	20%	0%	-24%	-27%	