

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, August 28, 2017
PLACE: Bloomington City Hall
TIME: 6:30 pm

AGENDA

- I. Call to Order: Tari Renner, Trustee
- II. Pledge of Allegiance to the Flag
- III. Roll Call of Attendance: Cherry Lawson, Town Clerk
- IV. "Consent Agenda"

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

- A. Approval of Minutes of the July 24, 2017 Board Meeting, as submitted by Cherry Lawson, Town Clerk. (Recommend that the Minutes of the July 24, 2017 Meeting be approved as presented.)
 - B. Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of July 2017 accounts. (Recommend that the Audits be approved as presented.)
 - C. Approval of General Town Fund anticipated expenditures as presented and certified. (Recommend that the Anticipated Expenditures be approved.)
- V. Presentation of Audit Report for Fiscal year April 1, 2016 - March 31, 2017 by Richard W. Phillips, CPA (Recommend that the FY 2016 - 2017 Audit be accepted and placed on file).
 - VI. Reports by Elected Officials
 - A. Comments: Deb Skillrud, Township Supervisor.
 - B. Comments: Steve Scudder, Township Assessor.
 - VII. Public Comments
 - VIII. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, JULY 24, 2017; 6:36 P.M.

The Board of Trustees for the Town of the City of Bloomington Township met in the Council Chambers of the City Hall Building at 6:36 p.m. on July 24, 2017. The meeting was called to order by Trustee Renner.

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

Trustees: Kim Bray, Jamie Mathy, Mboka Mwilambwe, Amelia Buragas, Joni Painter, Karen Schmidt, Scott Black, David Sage, Diana Hauman, and Tari Renner

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

Staff present: Cherry L. Lawson, Township Clerk.

Approval of Minutes of the June 26, 2017 Board Meeting, as submitted by Renee Gooderham, Deputy Township Clerk.

Motion by Trustee Hauman, seconded by Trustee Schmidt, that the Minutes of the June 26, 2017 Meeting be approved as presented.

Motion carried, (viva voce).

Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of June 2017 accounts.

Motion by Trustee Hauman, seconded by Trustee Schmidt that the Audits be approved as presented.

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

Ayes: Trustees Bray, Mathy, Sage, Mwilambwe, Buragas, Painter, Schmidt, Black, Hauman and Renner.

Nays: None.

Motion carried.

Approval of General Town Fund anticipated expenditures as presented and certified.

Motion by Trustee Hauman, seconded by Trustee Schmidt that the Anticipated Expenditures be approved.

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

Ayes: Trustees Bray, Mathy, Sage, Mwilambwe, Buragas, Painter, Schmidt, Black, Hauman and Renner.

Nays: None.

Motion carried.

Deborah Skillrud, Supervisor, addressed the Board. She had prepared a written report. Township Day will be held on Wednesday, September 20, 2017 from 12:00 to 2:00 p.m. at the Township Building. A Memorial Butterfly Garden will be dedicated in honor of Maxine Schultz at 12:30 p.m. Ms. Schultz served as Supervisor for eighteen (18) years. She was instrumental in the creation of the General Assistance (GA) Manual. This Manual codified state statute and is used to administer GA throughout the state. It was adopted for use by the Township Board and Township staff continues to administer GA under the Manual. The community was also invited to join the Township at the Evergreen Memorial Cemetery on Saturday, August 26, 2017 at 10:00 a.m. for the Vietnam Memorial Monument dedication ceremony. Sgt. Josh Rogers, Army Ranger, was recently laid to rest in the Veteran's Section of the Cemetery.

Trustee Schmidt noted a Gary S. Johnson Dental Clinic had recently been posted on Facebook. She questioned the date for the next clinic. Ms. Skillrud did not have the date of the fall clinic. She offered to provide the information to the Board.

Trustee Schmidt questioned if the Township maintained a presence on Facebook. Ms. Skillrud responded affirmatively. The Township does not have the staff to fully develop and maintain same.

Trustee Schmidt had been told that there was a \$250,000 Scott Health Trust grant for medical support services. She was uncertain of the account balance for the Trust's grants and/or the Township's grants. She requested an update be provided to the Board. In addition, Trustee Schmidt believed that no information regarding Scott Health had been provided the Board. Ms. Skillrud informed the Board that Scott Health financial information was provided under the Supervisor's Report, (i.e. Balance Sheet, Profit & Loss, & Profit & Loss Budget vs. Actual.) This month's report included reports for May and June 2017. She directed the Board to Profit & Loss Budget vs. Actual, Community Health Services was shown under item 70190. For the Township, Community Agency Funding was listed on page 5 of the Monthly Financial Report. Under Community Agency Funding, there was \$139,500 budgeted to address Mental Health/Community Health, Workfare Development/Client Services, Youth Services and Senior Services.

Trustee Schmidt requested an update regarding Scott Trust grants at the Board's August 28, 2017 meeting. The Board would be made aware of funds available.

Trustee Schmidt requested that Ms. Skillrud elaborate regarding the Scott Trust's grant award process. Ms. Skillrud cited a Grants Committee had recently been established. It had not

brought forward any grants to the City Council for action. The Committee was formed in 2016. Grant areas include: 1.) contingency, 2.) existing, 3.) mental health, and 4.) Community Needs Assessment. There was a percentage assigned to each area. Work has not been completed in terms of disbursement. She noted that the Grants Committee was not contained in the current the Scott Commission Bylaws.

Trustee Sage questioned the Supervisor's authority regarding appointment of Scott Commission members. Ms. Skillrud stated as Supervisor, she did not have a role in the appointment process. Appointments to Boards and Commission was a function for the Mayor and City Council.

Steve Scudder, Assessor, addressed the Board. He also had prepared a written report. In January 2017, his report addressed assessment levels in the City and McLean County. Complaints are heard about the amount paid in property taxes. In McLean County, residents pay their fair share. The Property Tax was an Ad Valorem Tax. If assessments are valued uniformly the statistical measurement of sales prices and assessments yields a favorable result. The Illinois Tax Federation did an assessment levels study for the entire state. McLean County had the lowest Coefficient of Dispersion. The City Township makes up half of the Equalized Assessed Value, (EAV), for the all of McLean County.

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

Motion by Trustee Schmidt, seconded by Trustee Black, to adjourn. Time: 6:42 p.m.

Motion carried, (viva voce).

Cherry L. Lawson, Township Clerk

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2017**, 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 **28th day of August 2017**.

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

Notary Public

This **28th day of August 2017**.

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 **\$319,301.91** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$78,930.26** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$1,222,685.51** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby 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 Town Supervisor.

Town Clerk

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

Month of: **JULY 2017**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 27,180	
Investments: Illinois Fund (as of 06/30/2017)	\$ 286,656	
Investments: Prairie State Bank & Trust (64)	\$ 1,372,416	
		<u>\$ 1,686,252</u>

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 25	
Interest: Prairie State Bank (64)	\$ 270	
Interest: Illinois Funds	\$ 256	
Other Income - JMSHRC	\$ 2,597	
Other Income - Retiree Insurance	\$ 1,875	
Other Income - IGA Workfare	\$ 900	
Personal Property Replacement Tax	\$ 32,391	
		<u>\$ 38,312</u>

Public Funds Available \$ 1,724,564

Public Funds Expended This Month

TOTAL Public Funds at Month End \$ 1,620,918

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 78,930	
Investments: Illinois Fund (as of 07/31/2017)	\$ 319,302	
Investments: Prairie State Bank & Trust (64)	\$ 1,222,686	
		<u><u>\$ 1,620,918</u></u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 27,180	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 25	
Other Income - JMSHRC	\$ 2,597	
Other Income - Retiree Insurance	\$ 1,875	
Other Income - IGA Workfare	\$ 900	
Transfer from Prairie State Bank & Trust Reserve (64)	\$ 150,000	
Total Deposits for Month	<u>\$ 155,396</u>	
		\$ 182,577
		Total Funds Available
Checks Written		
Assessor's Office Expenses	\$ 2,549	
Compensation & Benefits	\$ 97,187	
Services & Expenses	\$ 1,827	
Supervisor's Office Expenses	\$ 2,083	
Total Checks Written	<u>\$ 103,646</u>	
		\$ 103,646
		Total Checks Written
		<u><u>\$ 78,930</u></u>

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

Balance per Bank Statement	\$ 121,763	
Plus Outstanding Deposits	\$ 11,602	
Less Outstanding Checks	\$ (54,434)	
		<u><u>\$ 78,930</u></u>

Checkbook Balance per Reconciliation

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

Statement of Receipts and Disbursements

Jul-17

Revenue			
7000 Interest		\$	550
7400 Other Income		\$	5,372
7600 Personal Property Replacement Tax		\$	32,391
	Total Revenue		\$ 38,312
	Total Income		\$ 38,312
Expense			
Assessor's Office			
9151 Auto Expense		\$	60
9161 Telephone		\$	259
9171 Utilities		\$	530
9271 Appraisal Services		\$	1,519
9301 Computer Services		\$	182
	Total Assessor's Office		\$ 2,549
Compensation (Salaries) & Benefits			
7011 TWP Supervisor		\$	7,833
7021 TWP Assessor		\$	8,000
7031 Town Clerk		\$	200
7051 General Assistance Staff		\$	27,390
7061 Deputy Assessors		\$	27,503
7081 IMRF/Employer		\$	8,508
7091 FICA (SS/MC)/Employer		\$	4,926
7101 Group Medical/Employer		\$	12,828
	Total Compensation (Salaries) & Benefits		\$ 97,187
Services & Expenses			
1028 Membership Dues		\$	1,307
1030 Legal Expense		\$	405
1038 Other Expenditures		\$	55
1040 Building Maintenance		\$	59
	Total Services & Expenses		\$ 1,827
Supervisor's Office			
8131 Utilities		\$	795
8141 Telephones		\$	321
8151 Car Expense		\$	15
8161 Education/Conference/Meetings		\$	135
8181 Equipment Repair/Rental		\$	243
8191 Office Supplies		\$	376
8211 Publications		\$	71
8221 Computer/Contract Services		\$	129
	Total Supervisor's Office		\$ 2,083
	Total Expense		\$ 103,646
Net Income			\$ (65,334)

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

Year to Date Budget Comparison

Income	<u>Jul-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 1,895	\$ 5,000	\$ (3,105)	37.9%
7400 Other Income	\$ 24,021	\$ 167,000	\$ (142,979)	14.4%
7450 Township Litigation Income	\$ -	\$ 40,000	\$ (40,000)	0.0%
7600 Personal Property Replacement Tax	\$ 98,900	\$ 113,000	\$ (14,100)	87.5%
7800 Tax Levy	\$ 767,790	\$ 1,495,000	\$ (727,210)	51.4%
Total Revenue	<u>\$ 892,606</u>	<u>\$ 1,820,000</u>	<u>\$ (927,394)</u>	<u>49.0%</u>
Total Income	\$ 892,606	\$ 1,820,000	\$ (927,394)	49.0%
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ 488	\$ 21,544	\$ (21,056)	2.3%
9151 Auto Expense	\$ 229	\$ 3,000	\$ (2,771)	7.6%
9161 Telephone	\$ 1,043	\$ 2,500	\$ (1,457)	41.7%
9171 Utilities	\$ 1,694	\$ 5,800	\$ (4,106)	29.2%
9191 Postage	\$ -	\$ 500	\$ (500)	0.0%
9201 Office Supplies	\$ 53	\$ 1,200	\$ (1,147)	4.4%
9211 Publications & Printing	\$ -	\$ 1,150	\$ (1,150)	0.0%
9231 Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
9241 Equipment Repair/Rental	\$ -	\$ 1,000	\$ (1,000)	0.0%
9251 Education/Meetings/Conferences	\$ 1,168	\$ 15,000	\$ (13,832)	7.8%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 6,468	\$ 35,000	\$ (28,532)	18.5%
9291 Janitorial	\$ 450	\$ 2,000	\$ (1,550)	22.5%
9301 Computer Services	\$ 608	\$ 10,000	\$ (9,392)	6.1%
9311 Mapping/GIS Services	\$ -	\$ 35,500	\$ (35,500)	0.0%
9312 Membership Dues/Assessor's Staff	\$ 240	\$ 1,500	\$ (1,260)	16.0%
Total Assessor's Office	<u>\$ 12,440</u>	<u>\$ 147,694</u>	<u>\$ (135,254)</u>	<u>8.4%</u>
Community Agency Funding				
1023 Mental Health/Community Medical	\$ -	\$ 18,500	\$ (18,500)	0.0%
1025 GA Workfare Development/Client Services	\$ -	\$ 15,000	\$ (15,000)	0.0%
1026 Youth Services	\$ -	\$ 37,500	\$ (37,500)	0.0%
1027 Senior Services	\$ -	\$ 68,500	\$ (68,500)	0.0%
Total Community Agency Funding	<u>\$ -</u>	<u>\$ 139,500</u>	<u>\$ (139,500)</u>	<u>0.0%</u>
Compensation & Benefits				
7011 TWP Supervisor	\$ 30,000	\$ 94,000	\$ (64,000)	31.9%
7021 TWP Assessor	\$ 32,000	\$ 96,000	\$ (64,000)	33.3%
7031 Town Clerk	\$ 800	\$ 2,500	\$ (1,700)	32.0%
7041 Town Trustees	\$ 540	\$ 2,800	\$ (2,260)	19.3%
7051 General Assistance Staff	\$ 118,586	\$ 350,000	\$ (231,414)	33.9%
7061 Deputy Assessors	\$ 110,910	\$ 396,000	\$ (285,090)	28.0%
7081 IMRF/Employer	\$ 34,936	\$ 163,000	\$ (128,064)	21.4%
7091 FICA (SS/MC)/Employer	\$ 20,401	\$ 74,800	\$ (54,399)	27.3%
7101 Group Medical/Employer	\$ 51,165	\$ 230,000	\$ (178,835)	22.2%
7111 State Unemployment/Employer	\$ 164	\$ 1,200	\$ (1,036)	13.6%
Total Compensation & Benefits	<u>\$ 399,501</u>	<u>\$ 1,410,300</u>	<u>\$ (1,010,799)</u>	<u>28.3%</u>

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

Year to Date Budget Comparison (cont.)

Services & Expenses	<u>Jul-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 1,412	\$ 1,500	\$ (88)	94.2%
1029 Auditing Expense	\$ -	\$ 6,850	\$ (6,850)	0.0%
1030 Legal Expense	\$ 2,655	\$ 6,000	\$ (3,345)	44.3%
1034 Insurance	\$ 12,288	\$ 13,000	\$ (712)	94.5%
1035 Publishing	\$ -	\$ 500	\$ (500)	0.0%
1038 Other Expenditures	\$ 249	\$ 4,000	\$ (3,751)	6.2%
1039 Debt Service - Principal & Interest	\$ 669	\$ 4,200	\$ (3,531)	15.9%
1040 Building Maintenance	\$ 985	\$ 6,000	\$ (5,015)	16.4%
1042 Janitorial Services & Supplies	\$ 1,311	\$ 5,000	\$ (3,689)	26.2%
1043 Building Security	\$ -	\$ 1,000	\$ (1,000)	0.0%
1044 Building Repairs	\$ -	\$ 200,000	\$ (200,000)	0.0%
1045 Special Projects	\$ -	\$ 7,845	\$ (7,845)	0.0%
Total Services & Expenses	\$ 19,569	\$ 255,895	\$ (236,326)	7.6%
Supervisor's Office				
8091 Postage	\$ -	\$ 1,000	\$ (1,000)	0.0%
8101 Rent/Debt Service	\$ 905	\$ 40,000	\$ (39,095)	2.3%
8121 Janitorial	\$ 563	\$ 2,100	\$ (1,538)	26.8%
8131 Utilities	\$ 2,540	\$ 9,500	\$ (6,960)	26.7%
8141 Telephones	\$ 1,299	\$ 4,000	\$ (2,701)	32.5%
8151 Car Expense	\$ 55	\$ 250	\$ (195)	21.9%
8161 Education/Conference/Meetings	\$ 295	\$ 2,000	\$ (1,705)	14.8%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,922	\$ 7,000	\$ (5,078)	27.5%
8191 Office Supplies	\$ 640	\$ 3,805	\$ (3,165)	16.8%
8201 Printing	\$ -	\$ 500	\$ (500)	0.0%
8211 Publications	\$ 71	\$ 100	\$ (30)	70.5%
8221 Computer/Contract Services	\$ 525	\$ 16,900	\$ (16,375)	3.1%
8241 Membership Dues	\$ 30	\$ 150	\$ (120)	20.0%
Total Supervisor's Office	\$ 8,845	\$ 92,305	\$ (83,460)	9.6%
Total Expense	\$ 440,356	\$ 2,045,694	\$ (1,605,338)	21.5%
Net Income	\$ 452,250	\$ (225,694)	\$ 677,944	

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

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
0502 - Prairie State Bank & Trust (53)			
07/05/2017	EFT	EFT-Valutec Card Solutions	-128.71
07/05/2017	7731	Heyl, Royster, Voelker & Allen PC	-405.00
07/05/2017	7732	Tri-County Irrigation & Plumbing Inc	-59.14
07/05/2017	7733	Bowman, Danny	-1,519.00
07/05/2017	7734	Skillrud, D L	-18.00
07/05/2017	7735	Turner, Tammie J	-12.00
07/11/2017	Transfer	Prairie State Bank & Trust	150,000.00
07/11/2017	7736	Xerox Corporation	-39.60
07/11/2017	7737	City of Bloomington Finance Dept	-52.71
07/11/2017	7738	Verizon Wireless	-91.68
07/15/2017	20170715	EFT-Payroll	-22,411.31
07/14/2017	44764166	EFT-Federal Tax Deposit	-8,646.14
07/14/2017	0526071232	EFT-IL Tax Deposit	-1,086.14
07/14/2017	EFT	TASC (Total Administrative Services Corp)	-1,420.77
07/18/2017	7739	VISA (DLS)	-105.01
07/18/2017	7740	TOI; Township Officials of IL	-1,307.49
07/18/2017	7741	Parkway Auto Laundry	-7.00
07/18/2017	7742	Huck's/WEX Bank	-14.63
07/18/2017	7743	VISA (SRS)	-89.85
07/18/2017	7744	Xerox Financial Services	-202.92
07/21/2017	2488	Normal Township	900.00
07/25/2017	7745	Quill Corporation	-375.62
07/25/2017	7746	City of Bloomington Water Dept	-326.57
07/25/2017	7747	Ameren Illinois	-998.22
07/25/2017	7748	Frontier	-580.08
07/25/2017	7749	TOI; Township Officials of IL	-70.50
07/27/2017	2665	John M Scott Health Resources Center	2,596.52
07/31/2017	40970	Town of the City of Bloomington - CEM	9,726.68
07/31/2017	Deposit	IMRF - Illinois Municipal Retirement Fund	1,826.63
07/31/2017	7750	NCPERS Group Life Ins	-128.00
07/31/2017	20170731	EFT-Payroll	-21,472.07
07/31/2017	41144640	EFT-Federal Tax Deposit	-8,222.14
07/31/2017	0147174848	EFT-IL Tax Deposit	-1,046.88
07/31/2017	EFT	TASC (Total Administrative Services Corp)	-1,420.77
07/31/2017	7751	City of Bloomington Health Insurance	-22,294.46
07/31/2017	82111	EFT-IMRF	-18,772.09
07/31/2017	1298	Davis, Brian J	48.44
07/31/2017	7753	City of Bloomington Health Insurance	-48.44
07/31/2017	Credit	Interest	24.75
		Total	<u><u>51,750.08</u></u>

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Town of the City of Bloomington--General Assistance Fund

Month of: JULY 2017

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 61,086	
Investments: Prairie State Bank & Trust (19)	\$ 697,001	
Public Funds at Commencement	<u> </u>	\$ 758,087

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$ 13	
Interest: Prairie State Bank (19)	\$ 148	
Refunds & Recoveries	\$ 18,851	
Public Funds Received This Month	<u> </u>	\$ 19,012
Public Funds Available		<u>\$ 777,099</u>

Public Funds Expended This Month

TOTAL Public Funds at Month End	<u> </u>	<u>\$ 35,742</u>
		<u><u>\$ 741,357</u></u>

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 44,208	
Investments: Prairie State Bank & Trust (19)	\$ 697,149	
TOTAL Public Funds at Month End	<u> </u>	<u>\$ 741,357</u>

Checking Account Activity

Checkbook Balance at Commencement	\$ 61,086	
Deposits:		
Interest: Prairie State Bank & Trust (00)	\$ 13	
Refunds & Recoveries	\$ 18,851	
Total Deposits for Month	<u> </u>	\$ 18,864
Total Funds Available		\$ 79,950
Checks Written: General Assistance		\$ 35,742
Checkbook Balance at Month End		<u><u>\$ 44,208</u></u>

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

Balance per Bank Statement	\$ 53,667	
Less Outstanding Checks	\$ (9,459)	
Checkbook Balance per Reconciliation	<u> </u>	<u>\$ 44,208</u>

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

Jul-17

Revenue			
7000 Interest		\$	161
7700 Refunds & Recoveries		\$	18,851
	Total Revenue		\$ 19,012
Expense: CW			
6011 Groceries/Personal Essentials		\$	7,991
6021 Rent		\$	13,748
6051 Utilities		\$	2,821
6071 Emergency Assistance		\$	9,978
6101 Transportation		\$	362
6121 Allowances		\$	842
	Total CW		\$ 35,742
	Total Income		\$ 19,012
	Total Expense		\$ 35,742
	Net Income		\$ (16,730)

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

Income		<u>Jul-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue					
7000 Interest		\$ 604	\$ 2,000	\$ (1,396)	30.2%
7400 Other Income		\$ -	\$ 150	\$ (150)	0.0%
7600 Personal Property Replacement Tax		\$ 11,122	\$ 6,000	\$ 5,122	185.4%
7700 Refunds & Recoveries		\$ 32,006	\$ 20,000	\$ 12,006	160.0%
7800 Tax Levy		\$ 128,408	\$ 250,000	\$ (121,592)	51.4%
	Total Revenue	\$ 172,140	\$ 278,150	\$ (106,010)	61.9%
	Total Income	\$ 172,140	\$ 278,150	\$ (106,010)	61.9%
Expense					
CW					
6011 Groceries/Personal Essentials		\$ 34,096	\$ 125,000	\$ (90,904)	27.3%
6021 Rent		\$ 62,849	\$ 250,000	\$ (187,151)	25.1%
6051 Utilities		\$ 9,871	\$ 34,000	\$ (24,129)	29.0%
6061 Medical		\$ -	\$ 10,000	\$ (10,000)	0.0%
6071 Emergency Assistance		\$ 16,476	\$ 60,000	\$ (43,524)	27.5%
6081 Hospital		\$ -	\$ 5,000	\$ (5,000)	0.0%
6091 Burial		\$ -	\$ 3,000	\$ (3,000)	0.0%
6101 Transportation		\$ 1,968	\$ 50,000	\$ (48,032)	3.9%
6121 Allowances		\$ 3,794	\$ 15,000	\$ (11,206)	25.3%
	Total CW Expense	\$ 129,054	\$ 552,000	\$ (422,946)	23.4%
	Total Expense	\$ 129,054	\$ 552,000	\$ (422,946)	23.4%
	Net Income	\$ 43,086	\$ (273,850)	\$ 316,936	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
0501 - Prairie State Bank & Trust (00)			
07/03/2017	AB6340104	Treasurer, State of IL, SSI Reimbursement	795.00
07/05/2017	32625	Ameren Illinois	-246.09
07/05/2017	32626	City of Bloomington Water Department	-174.78
07/05/2017	32627	Frontier	-30.22
07/05/2017	32628	NICOR Gas	-455.09
07/05/2017	32629	Harms, Daniel W	-257.50
07/05/2017	32630	Moore, J A dba Maple Grove Estates	-265.00
07/05/2017	32631	Phoenix Towers Preservation LP	-26.00
07/05/2017	32632	SASIL Properties LLC %Douglas R Masching	-359.00
07/05/2017	32633	RV Horizons Inc dba Bloomington GW MHPLLC	-265.00
07/05/2017	EFT	EFT-Kroger via Valutec	-7,991.32
07/10/2017	AB6373866	Treasurer, State of IL, SSI Reimbursement	795.00
07/10/2017	AB6373865	Treasurer, State of IL, SSI Reimbursement	480.00
07/10/2017	AB6373864	Treasurer, State of IL, SSI Reimbursement	3,001.00
07/10/2017	AB6373863	Treasurer, State of IL, SSI Reimbursement	3,445.00
07/10/2017	AB6373862	Treasurer, State of IL, SSI Reimbursement	6,095.00
07/12/2017	32634	BHA; Blmgtm Housing Authority (rent)	-300.00
07/12/2017	32635	BHA; Blmgtm Housing Authority (laundry)	-100.00
07/12/2017	32636	Econ-O-Wash Cleaners/Wilson & Wilson Ent	-100.00
07/12/2017	32637	Allied Properties LLC	-265.00
07/12/2017	32638	SRIM LLC %Redbird Property Mgmt Inc	-265.00
07/12/2017	32639	Elias, DonaldS & KarenM dba MidwestConst	-265.00
07/12/2017	32640	GMTK Management	-265.00
07/12/2017	32641	TVEO Corporation	-265.00
07/12/2017	32642	Salvation Army	-200.00
07/12/2017	32643	Mayor's Manor LTD Partnership (rent)	-80.00
07/12/2017	32644	Miller Trust, Annetta O dba Miller Prop	-265.00
07/12/2017	32645	Ameren Illinois	-1,803.29
07/12/2017	32646	City of Bloomington Water Department	-397.83
07/12/2017	32647	Mayor's Manor LTD Partnership (laundry)	-10.00
07/12/2017	32648	Home Sweet Home Ministries, Inc	-200.00
07/12/2017	32649	Labyrinth Outreach Services to Women	-200.00
07/12/2017	32650	NICOR Gas	-30.93
07/12/2017	32651	AWS LLC FBO Randy Butts Properties	-546.00
07/12/2017	32652	Cardinal Ridge (was Southgate)	-60.03
07/12/2017	32653	Clothier Land Trust H-187 %Willow Creek	-658.22
07/12/2017	32654	Davis, Debra L	-200.00
07/12/2017	32655	Dotson, Bernard & Rearn M	-265.00
07/12/2017	32656	Harrell, Cris L & Deanna J	-250.00
07/12/2017	32657	Jackson, Kim dba Stone Mill Prop	-265.00
07/12/2017	32658	MK2 Properties LLC	-265.00
07/12/2017	32659	Montgomery, Justin M	-200.00
07/12/2017	32660	Moore Enterprises, Alexander Estates	-265.00
07/12/2017	32661	Moore Living Trust dba Hilltop MHP	-175.00
07/12/2017	32662	Moore, J A dba Maple Grove Estates	-200.00
07/12/2017	32663	Pelhank, Wayne A dba Heartland Apt Mgmt	-250.00
07/12/2017	32664	TVAII LP dba Turnberry Village II Inc	-88.00
07/12/2017	32665	TWO 4 T Holdings LLC %CORE 3 Property Mgm	-150.00
07/12/2017	32666	Zoeller, Joseph dba JD Properties	-530.00
07/12/2017	32667	VISA ...0684	-14.00
07/12/2017	32668	Secretary of State of Illinois	-20.00
07/18/2017	32669	Beverly, Johnny L	-50.00
07/18/2017	32670	Butzirus, Brad L dba Butzirus Rental Prop	-146.88
07/18/2017	32671	Modine Inc	-265.00
07/18/2017	32672	Moore, J A dba Maple Grove Estates	-200.00
07/18/2017	32673	Super Sign Service LLC dba HBT410	-359.00
07/18/2017	32674	Huck's/WEX Bank	-347.64
07/18/2017	32675	Ameren Illinois	-166.97

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity (continued)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
07/18/2017	32676	CDS/IL 1 Prop Assoc dba Arbors @ Eastland	-265.00
07/18/2017	32677	NICOR Gas	-371.82
07/18/2017	32678	City of Bloomington Water Department	-371.25
07/18/2017	32679	Cardinal Ridge (was Southgate)	-265.00
07/18/2017	32680	Duran Ownership Group LLC %Eduard F Duran	-365.00
07/18/2017	32681	No Limits Real Estate LLC	-200.00
07/18/2017	32682	Pelhank, Wayne A dba Heartland Apt Mgmt	-339.00
07/18/2017	32683	Walski, Daniel James	-86.00
07/24/2017	AB6432165	Treasurer, State of IL, SSI Reimbursement	4,240.00
07/25/2017	32684	BHA; Blmgtm Housing Authority (laundry)	-95.00
07/25/2017	32685	BHA; Blmgtm Housing Authority (rent)	-588.00
07/25/2017	32686	Coker, Joan & Ronald I	-200.00
07/25/2017	32687	Ameren Illinois	-475.74
07/25/2017	32688	Buckley, Percy	-125.00
07/25/2017	32689	Jackson, Kim dba Stone Mill Prop	-265.00
07/25/2017	32690	Moore Enterprises, Alexander Estates	-322.80
07/25/2017	32691	Smith, Bettie L	-200.00
07/25/2017	32692	NICOR Gas	-50.00
07/25/2017	32693	Labyrinth Outreach Services to Women	-200.00
07/25/2017	32694	Mayor's Manor LTD Partnership (rent)	-80.00
07/25/2017	32695	Salvation Army	-200.00
07/25/2017	32696	Biesiada, Estate of Walter E %AB Rentals	-359.00
07/25/2017	32697	Busey Bank (loan specific)	-265.00
07/25/2017	32698	Clothier Land Trust H-187 %Willow Creek	-128.22
07/25/2017	32699	Dotson, Bernard & Rearn M	-200.00
07/25/2017	32700	Jones, Michael A %First Row LLC	-359.00
07/25/2017	32701	RV Horizons Inc dba Bloomington GW MHPLLC	-435.00
07/25/2017	32702	Sila, Charles & Nadine %AB Rentals	-639.00
07/25/2017	32703	TWO 4 T Holdings LLC %CORE 3 Property Mgm	-150.00
07/25/2017	32704	Pedcor Investments-2002 dba Danbury Ct	-483.00
07/25/2017	32705	Cardinal Ridge (was Southgate)	-393.50
07/25/2017	32706	Virtuoso LLC %AB Rentals	-359.00
07/25/2017	32707	Mission Mart	-517.29
07/25/2017	32708	Phoenix Towers Preservation LP	-26.00
07/25/2017	32709	Perez, Hollie M Buhl	-265.00
07/25/2017	32710	Armstrong, John D %Valerie L Dumser	-265.00
07/25/2017	32711	Brobston, Jesse D dba BN the City LLC	-21.00
07/25/2017	32712	Clayton Jefferson LLC	-265.00
07/25/2017	32713	Corn Belt Energy Corporation	-175.09
07/25/2017	32714	Rettick, John Joseph %AB Rentals	-178.00
07/31/2017	32715	Ameren Illinois	-1,560.58
07/31/2017	32716	Brady, Edward P %Brady Property Mgmt	-905.00
07/31/2017	32717	M&M Real Estate Partnership LLC %ClassAct	-546.00
07/31/2017	32718	Poynor, Michael & Kristin	-265.00
07/31/2017	32719	Midwest Properties Illinois LLC	-540.00
07/31/2017	32720	WV Corner Holdings LLC %First Site Ltd	-359.00
07/31/2017	Credit	Interest	13.43
			-16,877.65

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2017**, 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 **14th day of August 2017**.

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

Notary Public

This **14th day of August 2017**.

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** in Petty Cash held at Evergreen Memorial Cemetery Office, **\$165,775.24** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **\$184,352.93** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$111,819.59** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$203,251.00** in STATE FARM BANK (0441), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Secretary/Treasurer for Cemetery Board:

Joseph B Gibson

Cemetery Board Vice President:

Gregory E Fraley

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

This **28th day of August 2017**.

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

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby 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 Town Supervisor.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: JULY 2017

Funds at Commencement

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	192,747	
Cash: Heartland Bank 7782 (Reserve)	\$	184,306	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 06/30/2017	\$	203,002	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	111,808	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2017	\$	186,294	
		<u>\$</u>	878,207

Other Funds Received This Month

Opening/Closing Fees	\$	6,305	
Sale of Lots	\$	7,500	
Sale of Crypts	\$	2,575	
Sale of Niches	\$	50	
Sale of Burial Supplies	\$	300	
Interest: Reserve/Checking/Back Taxes	\$	295	
Income from Trusts	\$	982	
Inspection Fees	\$	375	
Heartland Bank Trust 3189 Activity	\$	4,319	

Total Funds Received This Month	\$	22,702
Total Funds Available	\$	900,909

Funds Expended This Month

TOTAL Funds at Month End	\$	855,863
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Funds at Month End

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	165,775	
Cash: Heartland Bank 7782 (Reserve)	\$	184,353	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) ~ as of 07/31/2017	\$	203,251	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	111,820	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 06/30/2017	\$	190,614	
		<u>\$</u>	855,863

Checking Account Activity

Checkbook Balance at Commencement	\$	192,747
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Deposits			
Opening/Closing Fees	\$	6,305	
Sale of Lots	\$	7,500	
Sale of Crypts	\$	2,575	
Sale of Niches	\$	50	
Sale of Burial Supplies	\$	300	
Income Distribution from Trusts	\$	970	
Inspection Fee	\$	375	
Total Deposits for Month		<u>\$</u>	18,075

Total Funds Available	\$	210,822
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Checks Written			
Compensation & Benefits	\$	31,884	
Administrative Expenses	\$	2,985	
Cemetery Improvements, Maintenance & Repair	\$	5,801	
Cemetery Operations	\$	4,377	
Total Checks Written		<u>\$</u>	45,047

Total Checks Written	\$	45,047
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Checkbook Balance at Month End	\$	165,775
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Bank Reconciliation at Month End

Balance per Bank Statement	\$	174,769	
Plus Outstanding Deposits	\$	2,200	
Less Outstanding Checks	\$	(11,194)	

Checkbook Balance per Reconciliation	\$	165,775
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Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Jul-17

Revenue			
42000 Opening/Closing Fee	\$	6,305	
42500 Sale of Lots	\$	7,500	
43000 Sale of Crypts	\$	2,575	
43100 Sale of Niches	\$	50	
44700 Sale of Burial Supplies	\$	300	
43500 Interest: Savings/Checking/Back Taxes	\$	295	
49000 Income from Trusts	\$	982	
49021 Inspection Fees	\$	375	
Total Revenue		\$	18,383
	Total Income		\$ 18,383
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	7,533	
50102 Wages: Cemetery Staff	\$	14,975	
50103 Trustee Compensation	\$	750	
50201 Payroll Taxes	\$	1,644	
50202 IMRF	\$	2,847	
50204 Employee Health Insurance	\$	4,098	
50205 Direct Deposit Transmittal Fees	\$	37	
Total Compensation & Benefits		\$	31,884
Administrative Expenses			
51500 Contractual Services	\$	35	
52000 Office Supplies	\$	98	
52500 Utilities	\$	1,981	
54500 Dues/Seminars	\$	199	
55500 Legal Expense	\$	90	
55450 Other Admin Expenses	\$	582	
Total Administrative Expenses		\$	2,985
Cemetery Improvements, Maintenance & Repair			
58000 Mausoleum (including debt service)	\$	5,066	
58400 Scattering Grounds/Ossuary	\$	735	
Total Cemetery Improvements, Maintenance & Repair		\$	5,801
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	641	
56000 Tree Removal/Monument Repair	\$	33	
56600 Cemetery Supplies & Maintenance	\$	199	
56700 Rental Equipment & Short-term Leases	\$	132	
56900 Abandoned Lot Reclamation	\$	158	
57602 Grounds Maintenance/Repair	\$	1,360	
58100 Grave Markers	\$	1,855	
Total Cemetery Operations		\$	4,377
	Total Expense		\$ 45,047
Net Income			\$ (26,664)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Jul-17</u>	Budget	\$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	\$ 260,143	\$ 506,600	\$ (246,457)	51.4%
41000 Personal Property Replacement Tax	\$ 22,538	\$ 39,000	\$ (16,462)	57.8%
42000 Opening/Closing Fee	\$ 22,715	\$ 55,000	\$ (32,285)	41.3%
42100 Marker Commission	\$ 3,760	\$ 7,000	\$ (3,240)	53.7%
42500 Sale of Lots	\$ 30,273	\$ 72,200	\$ (41,927)	41.9%
43000 Sale of Crypts	\$ 5,415	\$ 12,000	\$ (6,585)	45.1%
43100 Sale of Niches	\$ 1,310	\$ 20,000	\$ (18,690)	6.6%
44700 Sale of Burial Supplies	\$ 550	\$ 2,500	\$ (1,950)	22.0%
44800 Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
42400 Sales - Other	\$ -	\$ 2,400	\$ (2,400)	0.0%
43500 Interest: Reserve/Checking/Back Taxes	\$ 1,127	\$ 4,000	\$ (2,873)	28.2%
49000 Income from Trusts	\$ 1,021	\$ 2,500	\$ (1,479)	40.9%
49020 Other Income & Special Events	\$ 4,139	\$ 2,500	\$ 1,639	165.6%
49021 Inspection Fees	\$ 2,175	\$ 4,000	\$ (1,825)	54.4%
Total Revenue	<u>\$ 355,166</u>	<u>\$ 730,700</u>	<u>\$ (375,534)</u>	<u>48.6%</u>
Total Income	\$ 355,166	\$ 730,700	\$ (375,534)	48.6%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 33,030	\$ 81,000	\$ (47,970)	40.8%
50102 Wages: Cemetery Staff	\$ 75,877	\$ 233,000	\$ (157,123)	32.6%
50103 Trustee Compensation	\$ 1,500	\$ 3,000	\$ (1,500)	50.0%
50201 Payroll Taxes	\$ 7,905	\$ 24,250	\$ (16,345)	32.6%
50202 IMRF	\$ 13,777	\$ 40,000	\$ (26,223)	34.4%
50203 IDES - Unemployment Insurance	\$ 3,852	\$ 20,000	\$ (16,148)	19.3%
50204 Employee Health Insurance	\$ 16,391	\$ 60,000	\$ (43,609)	27.3%
50205 Direct Deposit Transmittal Fees	\$ 140	\$ 700	\$ (560)	20.0%
50206 TASC Annual Fees	\$ -	\$ 300	\$ (300)	0.0%
Total Compensation & Benefits	<u>\$ 152,471</u>	<u>\$ 462,250</u>	<u>\$ (309,779)</u>	<u>33.0%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 20,048	\$ 23,000	\$ (2,952)	87.2%
51500 Contractual Services	\$ 722	\$ 5,000	\$ (4,278)	14.4%
52000 Office Supplies	\$ 1,056	\$ 2,500	\$ (1,444)	42.3%
52500 Utilities	\$ 5,637	\$ 16,000	\$ (10,363)	35.2%
54000 Advertising	\$ 139	\$ 4,000	\$ (3,861)	3.5%
54500 Dues/Seminars	\$ 224	\$ 600	\$ (376)	37.3%
55500 Legal Expense	\$ 90	\$ 1,000	\$ (910)	9.0%
55100 Audit Expense	\$ -	\$ 6,850	\$ (6,850)	0.0%
55200 Financial Administration	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 5,755	\$ 10,000	\$ (4,245)	57.5%
55450 Other Admin Expenses	\$ 1,997	\$ 4,500	\$ (2,503)	44.4%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	<u>\$ 35,667</u>	<u>\$ 86,650</u>	<u>\$ (50,983)</u>	<u>41.2%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 9,114	\$ 8,500	\$ 614	107.2%
57800 Operating Equipment	\$ 10,446	\$ 12,000	\$ (1,554)	87.1%
58000 Mausoleum (including debt service)	\$ 70,264	\$ 60,792	\$ 9,472	115.6%
58150 Real Estate for Parking Lot	\$ -	\$ 30,000	\$ (30,000)	0.0%
58300 Veterans Memorial	\$ -	\$ 10,000	\$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	\$ 735			
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 90,559</u>	<u>\$ 121,292</u>	<u>\$ (31,468)</u>	<u>74.7%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Jul-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 2,626	\$ 15,000	\$ (12,374)	17.5%
56000 Tree Removal/Monument Repair	\$ 11,650	\$ 19,000	\$ (7,350)	61.3%
56500 Equipment Repairs	\$ 1,304	\$ 4,000	\$ (2,696)	32.6%
56600 Cemetery Supplies & Maintenance	\$ 3,588	\$ 2,500	\$ 1,088	143.5%
56700 Rental Equipment & Short-term Leases	\$ 132	\$ 1,000	\$ (868)	13.2%
56800 IGA for Leaves/Branches	\$ 2,200	\$ 7,200	\$ (5,000)	30.6%
56900 Abandoned Lot Reclamation	\$ 3,466	\$ 7,200	\$ (3,735)	48.1%
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57602 Grounds Maintenance/Repairs	\$ 5,404	\$ 35,700	\$ (30,296)	15.1%
57603 Road, Fence, Lot, Drains	\$ 617	\$ 40,000	\$ (39,383)	1.5%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 4,237	\$ 6,000	\$ (1,763)	70.6%
59900 Other Cemetery Expenses	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Operations	\$ 35,222	\$ 149,100	\$ (113,878)	23.6%
Total Expense	\$ 313,919	\$ 819,292	\$ (506,108)	38.3%
Net Income	\$ 41,247	\$ (88,592)	\$ 130,574	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
07/03/2017	EFT	Woodforest National Bank	-69.33
07/03/2017	EFT	Merchants Choice	-1.25
07/03/2017	Deposit	HBT - Heartland Bank & Trust	135.00
07/03/2017	Deposit	HBT - Heartland Bank & Trust	50.00
07/05/2017	40974	AT&T Mobility	-193.10
07/05/2017	40975	Frontier Communications	-234.91
07/05/2017	40976	Ameren Illinois	-423.48
07/07/2017	Deposit	HBT - Heartland Bank & Trust	3,335.18
07/11/2017	Deposit	HBT - Heartland Bank & Trust	3,080.00
07/12/2017	Deposit	HBT - Heartland Bank & Trust	600.00
07/14/2017	Deposit	HBT - Heartland Bank & Trust	2,160.00
07/14/2017	Debit	Merchants Choice	-39.99
07/14/2017	20170715	Payroll Direct Deposit	-7,039.14
07/14/2017	03070402	EFTPS - IRS	-2,073.32
07/14/2017	33962122	EFTPS - IRS	-77.98
07/14/2017	40977	IL State Disbursement Unit	-144.30
07/14/2017	40978	TX Child Support SDU	-85.00
07/17/2017	2017071508	Payroll Direct Deposit	215.76
07/17/2017	40979	Wesley A Novy	-215.76
07/18/2017	40980	Audiology Innovations	-329.00
07/18/2017	40981	BL Pest Control	-35.00
07/18/2017	40982	Cold Spring Memorial Group	-1,854.50
07/18/2017	40983	Dave Capodice Excavating Inc	-942.25
07/18/2017	40984	Don Owen Tire Service Inc	-33.19
07/18/2017	40985	Evergreen FS Inc	-641.07
07/18/2017	40986	Heyl, Royster, Voelker & Allen PC	-247.50
07/18/2017	40987	RP Lumber Company Inc	-18.98
07/18/2017	40988	VISA BMCU...1484	-1,904.18
07/18/2017	40989	Heartland Bank & Trust - mausoleum	-5,066.00
07/21/2017	Deposit	HBT - Heartland Bank & Trust	600.00
07/25/2017	40990	City of Bloomington Water Dept	-315.35
07/25/2017	40991	NICOR Gas	-152.00
07/25/2017	40992	Frontier Communications	-231.20
07/25/2017	40993	Ameren Illinois	-430.80
07/26/2017	Deposit	HBT - Heartland Bank & Trust	3,600.00
07/28/2017	Deposit	HBT - Heartland Bank & Trust	25.00
07/31/2017	Deposit	HBT - Heartland Bank & Trust	1,475.00
07/31/2017	Deposit	HBT - Heartland Bank & Trust	815.00
07/31/2017	Deposit	HBT - Heartland Bank & Trust	2,200.00
07/31/2017	20170731	Payroll Direct Deposit	-9,041.31
07/31/2017	73405207	EFTPS - IRS	-2,751.56
07/31/2017	2077666752	IL Dept of Revenue	-715.13
07/31/2017	40994	City of Bloomington TWP - Reimburse	-9,726.68
07/31/2017	40995	IL State Disbursement Unit	-144.30
07/31/2017	40996	TX Child Support SDU	-85.00
		Total	<u><u>-26,971.62</u></u>

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **August 28, 2017** Meeting

Compensation (Salaries)			Due	Amount
7011	Supervisor	D Skillrud	08/31/17	\$ 3,916.68
7011	Supervisor	D Skillrud	09/15/17	\$ 3,916.68
7021	Assessor	S Scudder	08/31/17	\$ 4,000.00
7021	Assessor	S Scudder	09/15/17	\$ 4,000.00
7041	Town Trustee 07/24/2017	Ward 1: J Mathy	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 2: D Sage	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 3: M Mwilambwe	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 4: A Buragas	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 5: J Painter	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 6: K Schmidt	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 7: S Black	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 8: D Hauman	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Ward 9: K Bray	09/30/17	\$ 20.00
7041	Town Trustee 07/24/2017	Mayor: T Renner	09/30/17	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,033.36
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/Others (Estimated)	08/31/17	\$ 150.00
9151	Auto Expense	Parkway Auto Laundry	08/31/17	\$ 30.00
9161	Telephone	Frontier/Verizon North (Estimated)	08/31/17	\$ 300.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	08/31/17	\$ 150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	08/31/17	\$ 400.00
9171	Utilities	NICOR Gas (Estimated)	08/31/17	\$ 250.00
9201	Office Supplies	BMCU Visa/Quill/Others (Estimated)	08/31/17	\$ 100.00
9231	Equipment	BMCU Visa/C-Tech/Dell/Others (Estimated)	08/31/17	\$ 800.00
9251	Education/Meetings/Conferences	BMCU Visa/IAAO/Scudder/Others (Estimated)	08/31/17	\$ 500.00
9251	Education/Meetings/Conferences	BMCU Visa/IAAO/Sterrenberg/Others (Estimated)	08/31/17	\$ 1,500.00
9251	Education/Meetings/Conferences	BMCU Visa/IAAO/JGochanour/Others (Estimated)	08/31/17	\$ 1,500.00
9271	Appraisal Services	Danny Bowman (Estimated)	08/31/17	\$ 3,500.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC/MarcFirst	08/31/17	\$ 400.00
9301	Computer Services	BMCU Visa/AVG Technologies (internet security)	08/31/17	\$ 375.00
9301	Computer Services	COB/Verizon Wireless (Estimated)	08/31/17	\$ 150.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	08/31/17	\$ 100.00
Assessor's Claims TOTAL				\$ 10,205.00
Community Agency Funding				
1023	Community Medical/Mental Health	YMCA	08/31/17	\$ 10,000.00
1023	Community Medical/Transportation	Faith In Action	08/31/17	\$ 8,500.00
1026	Youth Services	Baby Fold, The	08/31/17	\$ 10,000.00
1026	Youth Services	Bloomington Day Care Center Inc	08/31/17	\$ 27,500.00
1027	Senior Services	Peace Meal Senior Nutrition Program	08/31/17	\$ 20,000.00
1027	Senior Services	Prairie State Legal Services Inc	08/31/17	\$ 8,500.00
Community Agency Funding TOTAL				\$ 84,500.00
Services & Expenses				
1030	Legal Expense	Pratt & Pratt PC/Others	08/31/17	\$ 1,000.00
1030	Legal Expense	Heyl Royster/Others	08/31/17	\$ 10,000.00
1040	Building Maintenance	Hermes Sales & Service (Estimated)	08/31/17	\$ 288.00
1040	Building Maintenance	American Pest Control	08/31/17	\$ 37.00
1042	Janitorial Services & Supplies	Soaring Eagle Cleaning Services LLC/MarcFirst	08/31/17	\$ 262.50
Services & Expenses TOTAL				\$ 11,587.50
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services/MarcFirst	08/31/17	\$ 187.50
8131	Utilities	City of Bloomington Water Dept (Estimated)	08/31/17	\$ 500.00
8131	Utilities	Illinois Power Co dba Ameren Illinois	08/31/17	\$ 598.93
8131	Utilities	NICOR Gas (Estimated)	08/31/17	\$ 100.00
8141	Telephones	Frontier/Verizon North	08/31/17	\$ 326.37
8151	Car Expense	A Howe/others (Estimated)	08/31/17	\$ 50.00
8151	Car Expense	T Maruna/others (Estimated)	08/31/17	\$ 17.12
8151	Car Expense	D Skillrud/others (Estimated)	08/31/17	\$ 50.00
8161	Education/Conference/Meetings	BMCU VISA/House of Plaques/(TOI Day 09/20/2017)	08/31/17	\$ 75.00
8161	Education/Conference/Meetings	BMCU Visa/TOI/Others	08/31/17	\$ 1,200.00
8171	Equipment	City of Bloomington/Others/Visa	08/31/17	\$ 1,065.91
8221	Computer/Contract Services	BMCU Visa/TOI	08/31/17	\$ 175.00
Supervisor's Claims TOTAL				\$ 4,345.83
TOTAL Request for Payment				\$ 126,671.69

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: JULY 2017

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 878,207	\$ 1,686,252	\$ 758,087	\$ 3,322,546
Revenues	Interest	\$ 295	\$ 550	\$ 161	\$ 1,007
	Income from Trusts	\$ 982			\$ 982
	Other Income	\$ -	\$ 5,372		\$ 5,372
	Opening/Closing Fees	\$ 6,305			\$ 6,305
	Sales	\$ 10,425			\$ 10,425
	Inspection Fee	\$ 375			\$ 375
	Refunds and Recoveries			\$ 18,851	\$ 18,851
	Trust Activity	\$ 4,319			\$ 4,319
Total Revenues		\$ 22,702	\$ 38,312	\$ 19,012	\$ 80,027
Expenditures	Administrative Expenses	\$ 2,985			\$ 2,985
	Assessor's Office		\$ 2,549		\$ 2,549
	Capital Improvements	\$ 5,801			\$ 5,801
	Casework/General Assistance			\$ 35,742	\$ 35,742
	Cemetery Operations	\$ 4,377			\$ 4,377
	Compensation & Benefits	\$ 31,884	\$ 97,187		\$ 129,071
	Services & Expenses		\$ 1,827		\$ 1,827
	Supervisor's Office		\$ 2,083		\$ 2,083
Total Expenditures		\$ 45,047	\$ 103,646	\$ 35,742	\$ 184,435
Fund Balances at Month End		\$ 855,863	\$ 1,620,918	\$ 741,357	\$ 3,218,138

Revenue Distribution Report Fiscal Year To Date

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy for Tax Year 2016	\$ 506,600	\$ 1,495,000	\$ 250,000	\$ 2,251,600
	Percentage	22.4996%	66.3972%	11.1032%	100.0000%
Personal Property Replacement Tax					
	04/01/2017 02-2017	\$ 4,344	\$ 12,820	\$ 2,144	\$ 19,308
	05/01/2017 03-2017	\$ 11,067	\$ 32,658	\$ 5,461	\$ 49,185
	06/01/2017 04-2017	\$ 7,127	\$ 21,032	\$ 3,517	\$ 31,675
	07/07/2017 05-2017		\$ 32,391		
	08/09/2017 05-2017	\$ 7,288	\$ (10,884)	\$ 3,596	\$ 32,391
	TOTAL	\$ 29,825	\$ 88,016	\$ 14,718	\$ 132,560
Tax Levy for Tax Year 2016					
	05/26/2017 01-2017	\$ 102,565	\$ 302,711	\$ 50,627	\$ 455,902
	06/08/2017 02-2017	\$ 110,955	\$ 327,472	\$ 54,768	\$ 493,195
	06/16/2017 03-2017	\$ 46,624	\$ 137,606	\$ 23,014	\$ 207,244
	TOTAL	\$ 260,143	\$ 767,790	\$ 128,408	\$ 1,156,341

Phillips & Associates, CPAs, P.C.

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Pontiac, IL 61764
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August 18, 2017

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of the City of Bloomington, Illinois for the year ended March 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our response to request for engagement letter to you letter outlining the terms of our services. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of the City of Bloomington, Illinois are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 18, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

The other information and statistical sections are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

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

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

Very truly yours,

Phillips & Associates, CPAs, P.C.

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2017

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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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, 2017, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion on Modified Cash Basis of Accounting

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

Qualified Opinion on Modified Cash Basis of Accounting

In our opinion, except for the effect of the matter describe in the "*Basis for Qualified Opinion on Modified Cash Basis Accounting*" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2017, 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.

Emphasis of Matter

The Town of the City of Bloomington, Illinois has disclosed its pension information following certain provisions of the *Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pension - An Amendment of Government Accounting Standards Board Statement No. 27*. Only certain provisions of the new standard are applicable to the modified cash basis of accounting. Our opinion is not modified with respect to that matter.

Other Information and Statistical Section

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

Phillips & Associates, CPAs, P.C.

Normal, Illinois
August 18, 2017

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION MODIFIED CASH BASIS

March 31, 2017

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 75,900	\$ 580,078
Investments	1,810,468	-
Due from governmental entities	-	4,344
Fixed Assets (net of Accumulated Depreciation)	602,414	981,233
Total Assets	\$ 2,488,782	\$ 1,565,655
Liabilities		
Due to governmental entities	\$ 4,344	\$ -
Current Portion of Debt Certificates Payable	60,000	49,094
General Obligation Debt Certificates	60,000	301,505
Total Liabilities	124,344	350,599
Net Position		
Invested in Capital Assets (net of Related Debt)	482,414	630,634
Restricted for General Assistance	700,416	-
Restricted for Cemetery Operations	-	584,422
Unrestricted	1,181,608	-
Total Net Position	\$ 2,364,438	\$ 1,215,056

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

Year Ended March 31, 2017

Functions/Programs Governmental Activities:	Program Revenues				Net (Expense) / Revenue and Changes in Net Position	
	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Discrete Component Unit
General Government	\$ 1,359,671	\$ 40,385	\$ -	\$ -	\$ (1,319,286)	\$ -
Public Assistance	623,732	-	-	-	(623,732)	-
Total Governmental Activities	1,983,403	40,385	-	-	(1,943,018)	-
Component Unit:						
General Government	108,391	-	-	-	-	(108,391)
Cemetery Operations	557,558	183,467	-	-	-	(374,091)
Total Component Unit	\$ 665,949	\$ 183,467	\$ -	\$ -	\$ -	(482,482)
General Revenues:						
Taxes				1,741,206		505,413
Intergovernmental - Replacement Taxes				200,581		46,034
Interest				6,027		2,580
Miscellaneous				105,378		60,058
Transfers - Internal activity				-		4,194
Total General Revenues and Transfers				2,053,192		618,279
Changes in Net Position				110,174		135,797
Net Position - Beginning				2,254,264		1,079,259
Net Position - Ending				\$ 2,364,438		\$ 1,215,056

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES MODIFIED CASH BASIS March 31, 2017

	Major Governmental Funds		Total Governmental Funds
	General Town Fund	General Assistance Fund	
Assets			
Cash	\$ 45,817	\$ 30,083	\$ 75,900
Investments	1,142,279	668,189	1,810,468
Due from other funds	-	2,144	2,144
Total Assets	\$ 1,188,096	\$ 700,416	\$ 1,888,512
Liabilities			
Due to other funds	\$ 2,144	\$ -	\$ 2,144
Due to governmental entities	4,344	-	4,344
Total Liabilities	6,488	-	6,488
Fund Balances			
Restricted for General Assistance	-	700,416	700,416
Unassigned	1,181,608	-	1,181,608
Total Fund Balances	1,181,608	700,416	1,882,024
Total Liabilities and Fund Balances	\$ 1,188,096	\$ 700,416	\$ 1,888,512

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

Year Ended March 31, 2017

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 1,591,588	\$ 149,618	\$ 1,741,206
Intergovernmental Revenue			
Personal Property Replacement Tax	143,157	15,435	158,592
Local Revenue	40,385	41,989	82,374
Miscellaneous	105,378	-	105,378
Interest	3,874	2,153	6,027
	<u>1,884,382</u>	<u>209,195</u>	<u>2,093,577</u>
TOTAL REVENUES			
Expenditures:			
General Government	984,521	-	984,521
Public Assistance	511,340	456,232	967,572
Debt Service Principal and Interest			
Principal	60,000	-	60,000
Interest	6,244	-	6,244
	<u>1,562,105</u>	<u>456,232</u>	<u>2,018,337</u>
TOTAL EXPENDITURES			
Excess (deficiency) of Revenues Over Expenditures	322,277	(247,037)	75,240
Fund Balance - Beginning of Year	<u>859,331</u>	<u>947,453</u>	<u>1,806,784</u>
Fund Balance - End of Year	<u>\$ 1,181,608</u>	<u>\$ 700,416</u>	<u>\$ 1,882,024</u>

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS TO GOVERNMENTAL FUND STATEMENTS

March 31, 2017

Total Fund Balance - Total Governmental Funds	\$	1,882,024
---	----	-----------

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.		602,414
--	--	---------

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>(120,000)</u>
--	--	------------------

Net Position of Governmental Activities	\$	<u>2,364,438</u>
---	----	------------------

Net change in fund balances - total governmental funds	\$	75,240
--	----	--------

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.

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

Repayment of Long-Term Obligations		<u>60,000</u>
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Change in Net Position of Governmental Activities	\$	<u>135,240</u>
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The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS FIDUCIARY FUNDS

March 31, 2017

	<u>John M. Scott Agency Fund</u>	<u>Totals</u>
Assets		
Cash and cash equivalents	<u>\$ 17,618</u>	<u>\$ 17,618</u>
Total Assets	<u>\$ 17,618</u>	<u>\$ 17,618</u>
Liabilities		
Due to City of Bloomington	<u>\$ 17,618</u>	<u>\$ 17,618</u>
Total Liabilities	<u>17,618</u>	<u>17,618</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>

The Accompanying Notes are an Integral Part of these Financial Statements

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

COMPONENT UNIT
STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2017

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	\$ 580,078	\$ 580,078
Due from governmental entities	4,344	4,344
Fixed Assets (net of Accumulated Depreciation)	981,233	981,233
Total Assets	\$ 1,565,655	\$ 1,565,655
Liabilities		
Current Portion of Debt Certificates Payable	\$ 49,094	49,094
General Obligation Debt Certificates	301,505	301,505
Total Liabilities	350,599	350,599
Net Position		
Invested in capital assets - Net of related debt	630,634	630,634
Unrestricted	584,422	584,422
Total Net Position	\$ 1,215,056	\$ 1,215,056

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
MODIFIED CASH BASIS

Year Ended March 31, 2017

Component Unit: Functions/Programs	Program Revenues			Net (Expense) / Revenue and Changes in Net Position
	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	
General Government	\$ 108,391	\$ -	\$ -	\$ (108,391)
Public Assistance	557,558	183,467	-	(374,091)
Total Governmental Activities	\$ 665,949	\$ 183,467	\$ -	\$ (482,482)
		Taxes		505,413
		Intergovernmental		46,034
		Interest		2,580
		Miscellaneous		60,058
		Transfers - Internal activity		4,194
		Total General Revenues and Transfers		618,279
		Changes in Net Position		135,797
		Net Position - Beginning		1,079,259
		Net Position - Ending		\$ 1,215,056

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
MODIFIED CASH BASIS

March 31, 2017

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	\$ 580,078	\$ 580,078
Due from governmental entities	4,344	4,344
Total Assets	\$ 584,422	\$ 584,422
Liabilities		
Total Liabilities	-	-
Fund Balances		
Restricted	\$ 584,422	584,422
Unassigned	-	-
Total Fund Balance	584,422	584,422
Total Liabilities and Fund Balance	\$ 584,422	\$ 584,422

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 RECEIVED, EXPENDITURES DISBURSED,
 AND CHANGES IN FUND BALANCES

Year Ended March 31, 2017

	Governmental Funds	Totals
Revenues:		
Taxes	\$ 505,413	\$ 505,413
Intergovernmental Revenue	46,034	46,034
Local Revenue	183,467	183,467
Miscellaneous	60,058	60,058
Interest	2,580	2,580
TOTAL REVENUES	797,552	797,552
Expenditures:		
General Government	116,191	116,191
Cemetery Operations	429,225	429,225
Capital Outlay	54,178	54,178
Debt Service - Principal	54,200	54,200
Debt Service - Interest	11,652	11,652
TOTAL EXPENDITURES	665,446	665,446
Excess (Deficiency) of Revenues Over Expenditures	132,106	132,106
Other Financing sources (uses):		
Transfers in	4,194	4,194
Transfers out	-	-
Total other financing	4,194	4,194
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	136,300	136,300
Fund Balance - Beginning of Year	448,122	448,122
Fund Balance - End of Year	\$ 584,422	\$ 584,422

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, 2017

Change in net position per Statement of Activities Arising from Cash Transactions	\$ 135,797
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Depreciation recorded on government-wide Statement of
 Activities not recorded on the governmental fund statements

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

Proceeds from Issuance of Long-Term Obligations
 Repayment of Long-Term Obligations

Proceeds from Loan of Capital Lease Obligations
 Repayment of Capital Lease Obligations

Change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis	<u>\$ 135,797</u>
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Net Position per Statement of Net Position Arising from Cash Transactions	\$ 1,215,056
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Beginning of year governmental fixed assets included on only the Statement of Net Position Arising from Cash Transactions; net of accumulated depreciation totaling \$1,086,372

Depreciation recorded on government-wide Statement of
 Activities not recorded on the governmental fund statements

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

Beginning of year debt included only on the Statement of Net Position

Repayment of long-term debt Proceeds from Issuance of Long-Term Obligations	<u>-</u>
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Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Cash Basis	<u>\$ 1,215,056</u>
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The Accompanying Notes are an Integral Part of these Financial Statements

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

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

March 31, 2017

	Fiduciary Fund Types		Totals
	Trust	Private Lot Trust	
Assets			
Cash and cash equivalents	\$ -	\$ 43,924	\$ 43,924
Investments	186,294	-	186,294
Total Assets	\$ 186,294	\$ 43,924	\$ 230,218
Net Position Held in Trust			
Permanently Restricted	\$ 86,301	\$ 7,800	\$ 94,101
Restricted	99,994	36,124	136,118
Total Fund Balance	\$ 186,295	\$ 43,924	\$ 230,219

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
MODIFIED CASH BASIS

Year Ended March 31, 2017

	Perpetual Care Trust	Private Lot Trust
Additions		
Investment Income	\$ 1,191	\$ 62
Realized gain on sales of investments	486	-
Unrealized gain (loss) on investments	15,018	-
Total Revenue	16,695	62
Deductions		
Cemetery Operations	-	-
Total Expenditures	-	-
Other Financing Sources (Used)		
Operating Transfers - In	-	-
Operating Transfers - out	(2,670)	(1,524)
Change in Net Assets	14,025	(1,462)
Net Position - Beginning of Year	172,270	45,386
Net Position - End of Year	\$ 186,295	\$ 43,924

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS March 31, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

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

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

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, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements

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

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

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

Fund Accounting

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

Governmental Funds

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

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fiduciary Funds

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

Agency Fund – is used to administer the John M. Scott Health Resources Center assistance program in McLean County through an intergovernmental agreement with the City of Bloomington.

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. 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, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Resource Utilization

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

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 2015 levy on November 23, 2015 in amounts deemed necessary to defray expenses and liabilities for the year ended March 31, 2016. Property taxes attached as an enforceable lien on property as of January 1, 2015 and are payable in two installments each year in June and September. On November 28, 2016, the Board passed the 2016 Levy which will be collected during the fiscal year ended March 31, 2018.

Discretely Presented Component Unit

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

Government Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting - continued

F. Expenditures of Fund Balance

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

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 28, 2016, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

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

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

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

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

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

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

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

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 pledged collateral security by the depository.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 3 – CASH AND CASH INVESTMENTS - continued

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, 2017:

Fiduciary Funds		
Investments in Irrevocable Trust		
Cash	\$	1,069
Equity Traded Fixed Income Funds		69,234
Equity Traded Equity Mutual Funds		<u>115,991</u>
	<u>\$</u>	<u>186,294</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.

NOTE 4 – CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for the year ended March 31, 2017, was as follows:

	Balance <u>April 1</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>March 31</u>
Governmental Activities:				
Capital assets being depreciated				
Building	\$ 916,903	\$ -	\$ -	\$ 916,903
Equipment	<u>26,579</u>	<u>-</u>	<u>-</u>	<u>26,579</u>
Total Capital assets being depreciated	<u>943,482</u>	<u>-</u>	<u>-</u>	<u>943,482</u>
Less accumulated depreciation for:				
Building	(297,994)	-	(22,923)	(320,917)
Equipment	<u>(18,008)</u>	<u>-</u>	<u>(2,143)</u>	<u>(20,151)</u>
Total accumulated depreciation	<u>(316,002)</u>	<u>-</u>	<u>(25,066)</u>	<u>(341,068)</u>
Governmental activities capital assets, net	<u>\$ 627,480</u>	<u>\$ -</u>	<u>\$ (25,066)</u>	<u>\$ 602,414</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 4 – CHANGES IN FIXED ASSETS

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>

A summary of component unit fixed assets for the year ended March 31, 2016, was as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Component Unit Activities:				
Capital assets not being depreciated				
Land	\$ 93,245	\$ -	\$ -	\$ 93,245
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets not being depreciated	<u>93,245</u>	<u>-</u>	<u>-</u>	<u>93,245</u>
Capital assets being depreciated				
Buildings & Improvements	274,083	17,840	-	291,923
Equipment	562,434	9,700	-	572,134
Land Improvements	25,984	-	-	25,984
Infrastructure	271,453	-	-	271,453
Mausoleum	<u>986,804</u>	<u>-</u>	<u>-</u>	<u>986,804</u>
Total capital assets being depreciated	<u>2,120,758</u>	<u>27,540</u>	<u>-</u>	<u>2,148,298</u>
Less accumulated depreciation for:				
Buildings & Improvements	(217,473)	-	(17,704)	(235,177)
Equipment	(513,926)	-	(20,255)	(534,181)
Land Improvements	(3,464)	-	(1,732)	(5,196)
Infrastructure	(183,119)	-	(18,656)	(201,775)
Mausoleum	<u>(260,085)</u>	<u>-</u>	<u>(23,896)</u>	<u>(283,981)</u>
Total accumulated depreciation	<u>(1,178,067)</u>	<u>-</u>	<u>(82,243)</u>	<u>(1,260,310)</u>
Total capital assets being depreciated, net	<u>942,691</u>	<u>27,540</u>	<u>(82,243)</u>	<u>887,988</u>
Business-type activities capital assets, net	<u>\$ 1,035,936</u>	<u>\$ 27,540</u>	<u>\$ (82,243)</u>	<u>\$ 981,233</u>

Component Unit Activities – General Fund:	
Buildings & Improvements	\$ 17,704
Equipment	20,255
Land Improvements	1,732
Infrastructure	18,656
Mausoleum	<u>23,896</u>
Total depreciation expense – Component Unit Activities:	<u>\$ 82,243</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 5 – LONG-TERM DEBT

At March 31, 2017, 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. \$ 120,000

The annual aggregate maturities for each bond type for the years subsequent to March 31, 2017, are as follows:

<u>Year Ending March 31</u>	<u>General Obligation Bonds Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	60,000	4,176	64,176
2019	60,000	2,088	62,088
Total	<u>\$ 120,000</u>	<u>\$ 6,264</u>	<u>\$ 126,264</u>

Changes in Outstanding Debt – Transactions for the year ended March 31, 2016 are summarized as follows:

	<u>Balance April 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance March 31</u>	<u>Due Within one year</u>
Governmental Activities:					
General Obligation Bond	\$ 180,000	\$ -	\$ 60,000	\$ 120,000	\$ 60,000
Total Activities	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 120,000</u>	<u>\$ 60,000</u>

The Township paid \$6,244 in interest expense during the year of which \$1,544 was charged directly to the Assessor's expenses and \$4,700 was charged to the Supervisor's expenses.

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 5 – LONG-TERM DEBT - continued

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, 2017 was \$350,598.

The annual aggregate maturities for general obligation debt certificates for the years subsequent to March 31, 2017, are as follows:

Year Ending March 31	General Obligation Debt Certificate		
	Principal	Interest	Total
2018	50,639	10,153	60,792
2019	52,231	8,561	60,792
2020	53,874	6,918	60,792
2021	55,568	5,224	60,792
2022	57,315	3,477	60,792
2023-2025	80,972	1,827	82,799
Total	\$ 350,599	\$ 36,160	\$ 386,759

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 lease was paid in full during this fiscal year.

Changes in Outstanding Debt – Transactions for the year ended March 31, 2017 are summarized as follows:

	Balance March 1	Additions	Reductions	Balance March 31	Due Within one year
Governmental Activities:					
Capital Lease Obligation	\$ 5,060	\$ -	\$ 5,060	\$ -	\$ -
General Obligation Bond	\$ 399,739	\$ -	\$ 49,140	\$ 350,599	\$ 50,639
Total Activities	\$ 404,799	\$ -	\$ 54,200	\$ 350,599	\$ 50,639

Legal Debt Margin

The legal debt margin of the Township, as of March 31, 2017 is computed as follows:

Assessed Valuation (Property Tax Year 2016)	\$ 1,850,628,917
Debt Limit – 2.875% of assessed value	\$ 53,205,581
Less: Debt subject to General Obligation Bond	(470,599)
Legal Debt Margin	\$ 52,734,982

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2017

NOTE 7 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

IMRF Plan Description

The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

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

3% of the original pension amount, or

1/2 of the increase in the Consumer Price Index of the original pension amount.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 7 – RETIREMENT PLANS - CONTINUED

Employees Covered by Benefit Terms

At December 31, 2016, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	28
Inactive, non-retired members	16
Active members	<u>21</u>
Total	<u>65</u>

Contributions

As set by statute, Township regular plan members are required to contribute 4.5% of their annual covered salary. The statutes require the Township to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual required contribution rate for the calendar year 2016 was 14.38%. The Township also contributes for disability benefits, death benefits, and supplemental retirements benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Township's net pension liability, \$1,000,272, was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine the 2016 Contribution Rates:

- Actuarial Cost Method: Aggregate Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 3.50%
- Price Inflation: 2.75% -- approximate; No explicit price inflation assumption is used in this valuation.
- Salary Increases: 3.75% to 14.50% including inflation
- Investment Rate of Return: 7.50%
- Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2017

NOTE 7 – RETIREMENT PLANS - CONTINUED

- **Mortality:** For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on Bond Buyer Index, general obligation, 20-years to maturity, mixed quality general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.50%.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED

March 31, 2017

NOTE 7 – RETIREMENT PLANS - CONTINUED

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2016 was as follows:

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a)-(b)
Service Cost	\$ 112,559	\$ -	\$ 112,559
Interest on the Total Pension Liability	487,880	-	487,880
Differences between expected and actual experience of the Total Pension Liability	20,563	-	20,563
Change of assumptions	(22,033)	-	(22,033)
Benefit payments, including refunds of employee contributions	(401,523)	(401,523)	-
Contributions-Employer	-	153,520	(153,520)
Contributions-Employee	-	48,042	(48,042)
Net investment income	-	389,732	(389,732)
Other (Net Transfer)	-	56,563	(56,563)
Net Change in total pension liability	197,446	246,334	(48,888)
Balances at December 31, 2014	<u>6,675,672</u>	<u>5,626,512</u>	<u>1,049,160</u>
Balance at December 31, 2015	<u>\$ 6,873,118</u>	<u>\$ 5,872,846</u>	<u>\$ 1,000,272</u>

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.50%)	Current Discount (7.50%)	1% Higher (8.50%)
Net Pension Liability	\$ 1,785,767	\$ 1,000,272	\$ 339,417

The Township's pension expense for the current fiscal year on a modified cash basis is \$151,082. Pension expense for calendar year 2016 reported on an accrual basis was \$131,932.

NOTE 8 – OTHER INDIVIDUAL FUND DISCLOSURES

A. The Cemetery (discrete component unit) employees participate in the IMRF pension plan and reimburse the Town for their share of employer costs incurred. In addition, the Cemetery reimburses the Town for services provided by the fiscal office. There were no individual fund inter-fund receivable and payable balances at March 31, 2017 between the Town fund and the Cemetery Fund component unit.

B. There were no deficit fund balances of individual funds at March 31, 2017.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

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 \$33,247 on March 31, 2017.

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, disbursing orders and referrals. At year-end, the Township was liable for \$9,071 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$2,996 and the total amount of unpaid general assistance disbursing orders was \$1,862 at March 31, 2017.

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 \$392,472 was collected in prior years. The final total of \$40,386 was collected in the current fiscal year.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS – CONTINUED March 31, 2017

NOTE 12 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

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

NOTE 13 – TRANSFERS

Loans between funds occurred due to the Town Fund receiving personal property replacement tax at year end that was not transferred to the appropriate fund. At March 31, 2017, interfund balances were as follows:

	Due from other fund	Due To other funds
General Assistance Fund	\$ 2,144	\$ -
General Town Fund		2,144
	\$ 2,144	\$ 2,144
	Receivables	Payables
Evergreen Memorial Cemetery	\$ 4,344	\$ -
General Town Fund	-	4,344
	\$ 4,344	\$ 4,344

The purpose of transfers in to the Evergreen Memorial Cemetery from the fiduciary funds is to fund operating expense related to maintaining specific lots at the Cemetery. Transfers for the year ended March 31, 2017 are as follows:

	Transfer Out	Transfer In
Evergreen Memorial Cemetery	\$ -	\$ 4,194
Perpetual Care Trust	2,670	
Private Lot Trust	1,524	-
	\$ 4,194	\$ 4,194

NOTE 14 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through August 18, 2016, 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 - MODIFIED CASH BASIS

General Town Fund
Year Ended March 31, 2017

	2017			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,595,000	\$ 1,595,000	\$ 1,591,588	\$ (3,412)
Intergovernmental Revenue:				
Personal Property Replacement Tax	123,300	123,300	143,157	19,857
John Scott Administration	39,700	39,700	53,730	14,030
Work Fare Administration	10,800	10,800	10,800	-
Cemetery Financial Administration	12,200	12,200	12,200	-
Other Local Sources:				
Interest	400	400	3,874	3,474
Retiree Insurance Reimbursements	20,000	20,000	20,732	732
Cemetery Benefits Reimbursements	100,000	100,000	-	(100,000)
Litigation Income	50	50	40,385	40,335
Other Income	100	100	7,916	7,816
Total Revenues	1,901,550	1,901,550	1,884,382	17,168
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	21,544	-
Auto Expense	3,000	3,000	2,941	(59)
Telephone	2,500	2,500	3,182	682
Utilities	5,800	5,800	5,578	(222)
Postage	500	500	145	(355)
Office Supplies	1,200	1,200	1,669	469
Publications and Printing	1,150	1,150	225	(925)
Equipment	3,000	3,000	1,691	(1,309)
Equipment Repair/Rental	1,000	1,000	40	(960)
Education/Conference/Meetings	15,000	15,000	7,136	(7,864)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	35,000	35,000	15,383	(19,617)
Janitorial	2,000	2,000	1,840	(160)
Computer Services	10,000	10,000	9,103	(897)
Mapping/GIS Services	35,500	35,500	16,978	(18,522)
Membership Dues/Assessor's Staff	1,500	1,500	2,380	880
Total Assessor's Office Expenditures	147,694	147,694	89,835	(57,859)
Total Expenditures (current page)	\$ 147,694	\$ 147,694	\$ 89,835	\$ (57,859)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2017

	2017			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 147,694	\$ 147,694	\$ 89,835	\$ (57,859)
Community Agency Funding				
Community Medical	60,000	60,000	20,000	(40,000)
Transportation	10,000	10,000	10,000	-
GA Client Service Funding	30,000	30,000	17,500	(12,500)
Youth Services	42,500	42,500	42,500	-
Senior Services	37,500	37,500	77,500	40,000
	<u>180,000</u>	<u>180,000</u>	<u>167,500</u>	<u>(12,500)</u>
Compensation and Benefits				
Supervisor	78,000	78,000	77,833	(167)
Assessor	95,000	95,000	94,500	(500)
Town Clerk	2,700	2,700	2,400	(300)
Town Trustees	2,800	2,800	2,660	(140)
General Assistance Staff	400,000	400,000	343,840	(56,160)
Deputy Assessors	376,000	376,000	327,440	(48,560)
IMRF/Employer	140,000	140,000	113,202	(26,798)
FICA (SS/MC)/Employer	73,000	73,000	59,475	(13,525)
Group Medical Insurance/Employer	210,000	210,000	149,474	(60,526)
Unemployment Insurance/Employer	750	750	948	198
Total Compensation and Benefit Expenditures	<u>1,378,250</u>	<u>1,378,250</u>	<u>1,171,772</u>	<u>(206,478)</u>
Services and Expenses				
Membership Dues	1,500	1,500	1,387	(113)
Auditing Expenses	6,900	6,900	6,775	(125)
Legal Expenses	10,000	10,000	4,390	(5,610)
Court Costs	250	250	-	(250)
Surety Bonds	250	250	-	(250)
Insurance	13,500	13,500	12,303	(1,197)
Publishing	1,000	1,000	448	(552)
Other Expenses	3,400	3,400	3,806	406
Debt Service-Princ. Int.	7,000	7,000	4,700	(2,300)
Building Maintenance	33,000	33,000	8,659	(24,341)
Janitorial Services and Supplies	20,000	20,000	3,395	(16,605)
Building Security	10,000	10,000	-	(10,000)
Building Reparis	200,000	200,000	-	(200,000)
Special Projects	50,000	50,000	1,999	(48,001)
Total Services and Expenses	<u>356,800</u>	<u>356,800</u>	<u>47,862</u>	<u>(308,938)</u>
Total Expenditures (current page)	<u>\$ 2,062,744</u>	<u>\$ 2,062,744</u>	<u>\$ 1,476,969</u>	<u>\$ (585,775)</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Town Fund
Year Ended March 31, 2017

	2017			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 2,062,744	\$ 2,062,744	\$ 1,476,969	\$ (585,775)
Supervisor's Office Expenditures:				
Postage	2,500	2,500	1,983	(517)
Rent/Debt Service	40,000	40,000	40,000	-
Janitorial	3,500	3,500	2,300	(1,200)
Utilities	9,000	9,000	8,367	(633)
Telephones	4,500	4,500	3,912	(588)
Car Expense	5,000	5,000	291	(4,709)
Education/Conference/Meetings	6,000	6,000	2,230	(3,770)
Equipment	7,500	7,500	-	(7,500)
Equipment Repair/Rental	9,000	9,000	6,624	(2,376)
Office Supplies	5,000	5,000	3,778	(1,222)
Printing Expenses	1,000	1,000	480	(520)
Publications	500	500	50	(450)
Computer Services/Contracts	16,900	16,900	14,991	(1,909)
Membership Dues	775	775	130	(645)
Total Supervisor's Office Expenditures	111,175	111,175	85,136	(26,039)
Total Expenditures	2,173,919	2,173,919	1,562,105	(611,814)
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(272,369)	(272,369)	322,277	\$ 594,646
Fund Balance - Beginning of Year			859,331	
Fund Balance - End of Year			\$ 1,181,608	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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

General Assistance Welfare Fund
Year Ended March 31, 2017

	2017			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes:				
Property Tax	\$ 150,000	\$ 150,000	\$ 149,618	\$ (382)
Intergovernmental Revenue:				
Personal Property Replacement Tax	11,700	11,700	15,435	3,735
Other Local Revenues				
Refunds and Recoveries	15,000	15,000	41,989	26,989
Interest	500	500	2,153	1,653
Other	150	150	-	(150)
	<u>177,350</u>	<u>177,350</u>	<u>209,195</u>	<u>31,845</u>
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	150,000	150,000	98,131	(51,869)
Rent	300,000	300,000	233,195	(66,805)
Utilities	40,000	40,000	26,775	(13,225)
Medical	50,000	50,000	338	(49,662)
Emergency Assistance	75,000	75,000	46,616	(28,384)
Hospital	25,000	25,000	-	(25,000)
Burial	3,000	3,000	-	(3,000)
Transportation	45,000	45,000	38,132	(6,868)
Allowances	25,000	25,000	13,045	(11,955)
	<u>713,000</u>	<u>713,000</u>	<u>456,232</u>	<u>(256,768)</u>
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(535,650)	(535,650)	(247,037)	288,613
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>\$ (535,650)</u>	<u>\$ (535,650)</u>	(247,037)	<u>\$ 288,613</u>
Fund Balance - Beginning of Year			<u>947,453</u>	
Fund Balance - End of Year			<u>\$ 700,416</u>	

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

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

Component Unit - General Governmental Fund
Year Ended March 31, 2017

	2017			
	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 506,600	\$ 506,600	\$ 505,413	\$ (1,187)
Intergovernmental Revenue:				
Replacement Tax	45,000	45,000	46,034	1,034
Other Local Sources:				
Opening/Closing	50,000	50,000	68,224	18,224
Marker Commission	7,000	7,000	6,765	(235)
Sale of Spaces	93,500	93,500	104,953	11,453
Interest from savings/Checking	6,000	6,000	2,580	(3,420)
Income from Trusts	3,000	3,000	82	(2,918)
Other Income	48,690	48,690	59,976	11,286
Inspection Fees	3,000	3,000	3,525	525
Total Revenues	762,790	762,790	797,552	34,762
EXPENDITURES:				
Administrative Expenditures:				
Wages	317,000	317,000	286,568	(30,432)
Payroll Taxes & IMRF	69,000	69,000	58,668	(10,332)
IDES - Unemployment	18,000	18,000	11,031	(6,969)
Employee Insurance	50,000	50,000	43,813	(6,187)
Payroll Fees	850	850	702	(148)
Casualty Insurance	21,000	21,000	20,033	(967)
Contractual Services	5,100	5,100	3,635	(1,465)
Office Supplies	3,000	3,000	3,350	350
Utilities	14,500	14,500	15,335	835
Advertising	13,570	13,570	5,521	(8,049)
Dues and Seminars	600	600	749	149
Legal Expense	1,000	1,000	-	(1,000)
Audit Expense	6,800	6,800	6,775	(25)
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	49,450	49,450	42,847	(6,603)
Other Admin Expense	3,700	3,700	5,746	2,046
Total Administrative Expenditures	585,770	585,770	516,973	(68,797)
Total Expenditures (current page)	\$ 585,770	\$ 585,770	\$ 516,973	\$ (68,797)

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

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

Component Unit - General Governmental Fund
 Year Ended March 31, 2017

	2017			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 585,770	\$ 585,770	\$ 516,973	\$ (68,797)
Cemetery Operations:				
Fuel, Oil and Equipment	13,000	13,000	7,542	(5,458)
Tree Removal and Monument Repairs	19,999	19,999	10,550	(9,449)
Equipment Repairs	6,000	6,000	5,393	(607)
Cemetery Supplies & Maintenance	2,500	2,500	2,670	170
Equipment Rental and Leasing	500	500	88	(412)
IGA Leaves and Branches	2,200	2,200	2,200	-
Other Expenses	10,000	10,000	-	(10,000)
Total Cemetery Operation Expenditures	54,199	54,199	28,443	(25,756)
Capital Outlays:				
Operating Equipment	17,321	17,321	15,942	(1,379)
Office Building	500	500	-	(500)
Flags & Poles	6,000	6,000	7,303	1,303
Grounds Maintenance & Repairs	13,700	13,700	9,391	(4,309)
Road, Fence, Lots, Drains, Flags & Flag Poles	7,000	7,000	105	(6,895)
Equipment Building	9,000	9,000	12,144	3,144
Office Equipment	508	508	349	(159)
Mausoleum (including debt service)	60,792	60,792	60,792	-
Grave Markers	5,500	5,500	14,004	8,504
Scattering Grounds	2,500	2,500	-	(2,500)
Other Outlays	-	-	-	-
Total Capital Outlay Expenditures	122,821	122,821	120,030	(2,791)
Total Expenditures	762,790	762,790	665,446	(97,344)
Excess (deficiency) of Revenue over Expenditures	-	-	132,106	132,106
Other Financing sources (uses):				
Transfers in	-	-	4,194	(4,194)
Transfers out	-	-	-	-
Total other financing	-	-	4,194	(4,194)
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ -	\$ -	136,300	\$ 136,300
Fund Balance - Beginning of Year			458,366	
Fund Balance - End of Year			\$ 594,664	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO OTHER INFORMATION March 31, 2017

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a modified cash basis, which is the basis of accounting followed by the Township when preparing its financial statements. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on March 28, 2016, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois.

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

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

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

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

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

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

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

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Assessed Valuation	\$ 1,850,628,917	\$ 1,810,956,798	\$ 1,795,475,453	\$ 1,761,520,835	\$ 1,524,822,330	\$ 1,557,479,968	\$ 1,331,224,372	\$ 1,305,122,677	\$ 1,265,590,988	\$ 1,207,887,380
Tax Rates:										
General Corporate	0.0808	0.0881	0.0777	0.0614	0.0763	0.0752	0.0908	0.0954	0.0981	0.0989
Cemetery	0.0274	0.0280	0.0282	0.0288	0.0332	0.0325	0.0380	0.0369	0.0373	0.0391
General Assistance	0.0135	0.0083	0.0195	0.0323	0.0320	0.0356	0.0443	0.0498	0.0514	0.0828
Total Tax Rates	0.1217	0.1244	0.1254	0.1225	0.1415	0.1433	0.1731	0.1822	0.1868	0.2208
Tax Extensions:										
General Corporate	\$ 1,494,938	\$ 1,595,091	\$ 1,395,084	\$ 1,081,500	\$ 1,162,677	\$ 1,171,536	\$ 1,208,752	\$ 1,245,609	\$ 1,242,051	\$ 1,194,480
Cemetery	506,517	506,525	506,683	506,600	506,698	506,025	505,998	481,982	472,445	472,526
General Assistance	250,020	149,947	349,938	568,450	487,486	553,996	589,466	649,951	650,008	1,000,010
Total Tax Extensions	\$ 2,251,475	\$ 2,251,563	\$ 2,251,706	\$ 2,156,550	\$ 2,156,861	\$ 2,231,557	\$ 2,304,216	\$ 2,377,542	\$ 2,364,504	\$ 2,667,016
Collections *	\$ -	\$ 2,246,606	\$ 2,248,624	\$ 2,154,112	\$ 2,154,669	\$ 2,230,570	\$ 2,307,000	\$ 2,377,122	\$ 2,350,289	\$ 2,663,875

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

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

TO: Township Trustees
 FROM: Deborah L Skillrud, TWP Supervisor & JMSHRC Administrator
 DATE: August 28, 2017
 RE: Township Supervisor's Report/John M Scott Administrator's Report

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

Jobs: (1) Cracker Barrel, (1) Heritage Manor, (1) Olive Garden, (1) McDonalds, (1) Prairie Central Coop

New clients by age: one client (1.7%) age >18, seven clients (12.1%) age 18 - 25; twenty clients (34.5%) age 26 - 40; thirteen clients (22.4%) age 41 - 50, and seventeen (29.3%) age 51 – 62.

Ten (10) clients are participating in our group counseling sessions. Social Worker successfully provides one (1) hour individual sessions for three (3) Township clients as well as two (2) group sessions per week.

One (1) client is on light duty due to physical and/or mental health restrictions.

Eight-eight (88) individuals (62 GA and 26 EA) attended orientation throughout the month of July. This is a 2.3% increase from June.

Township Day is Wednesday, September 20, 2017. Please join us for this event and dedication of our Maxine E. Schultz Memorial Butterfly Garden at 12:30. Reference: attached flyer.

2. Scott Health Resources: FY2018 Statistics

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	YTD FY2018	YTD FY2017
Private Dental	4	6	6										16	--
Private Dental Procedures	8	23	19										50	19
MCHD Dental	1	0	1										2	0
MCHD Dental Procedures	10	0	7										17	2
Health Referrals Orders	8	6	9										23	13
Med. Equipment/Supplies	1	0	0										1	0
Prescriptions Paid	8	8	10										26	26
# Maternal/Child Trips	18	32	8										58	18
# M/C Passengers	16	19	4										39	17
# Cancer Trips	60	56	38										154	78
# Cancer Passengers	32	34	20										86	45

3. Cemetery: Cemetery Walk tickets will be available beginning September 5th. Evergreen Memorial Cemetery Board and Staff will provide vouchers for Township Board of Trustees. The voucher **MUST** be presented to the Evergreen Memorial Cemetery office prior to the event dates to receive your tickets. Event dates are September 30, October 1, 7 and 8.

System Activity Report

[7/1/2017 - 7/31/2017] Report Date: 8/7/2017

General Assistance

Grants (New Clients) :	22	\$5,598.07
Grants (Previous Clients) :	90	\$23,338.18
In-Process :	5	
Denials :	36	
Sanctions :	6	
Terminations :	26	
	<hr/>	
	185	\$28,936.25

General Assistance - Medical

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

General Assistance - Work Program Assignments

Job Training :	0	
Workfare :	14	
	<hr/>	
	14	

General Assistance - Work Program Expenses

WF Gasoline :	14	\$406.00
Haircut :	1	\$5.00
WF 1-Ride :	8	\$57.00
WF 30 Day :	62	\$1,798.00
WF 30 Day + 1 :	1	\$30.00
	<hr/>	
	86	\$2,296.00

Emergency Assistance

Grants :	22	\$8,809.43
In-Process :	0	
Denials :	3	
	<hr/>	
	25	\$8,809.43

Additional Assistance

Transient :	1	\$14.00
	<hr/>	
	1	\$14.00

Additional Activity

A Call / Phone :	415	
A Front Desk Walk-in :	414	
An Appointment: New :	45	
An Appointment: Reschedule :	4	
General - Agencies :	3	
General - Intake :	152	
General - Orientation :	151	
General - Other :	82	
JMS - Appointment :	4	
JMS - General :	14	
JMS - Transportation :	44	
JMS - Vision :	5	
R - Chestnut :	2	
R - CHS :	5	
R - DHS :	1	
R - IDES :	1	
R - MCCA / LIHEAP :	8	
R - Other :	29	
R - Parole / Probation :	8	
R - PATH :	2	
R - Salvation Army :	3	
R - SSI :	7	
WF - Appointment :	37	
WF - Light Duty :	1	
WF - Sanction :	1	
WF - Work Sponsor Site :	91	
WF Training/Education :	33	
	<hr/>	
	1,562	

Grand Totals: 1,873 \$40,055.68



“CELEBRATING SERVICE TO OUR COMMUNITY”

Learn how the City of Bloomington Township works for you. Come meet those who serve your community every day.

City of Bloomington Township office

607 S. Gridley

Bloomington, IL

12:00 p.m. to 2:00 p.m.

Join us for the dedication of the

Maxine E. Schultz

Memorial Butterfly Garden at 12:30

Free packet of Common Milkweed seeds
while supplies last

Free Carl's ice cream



John M Scott Health Care Trust
Balance Sheet
As of July 31, 2017

	<u>Jul 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
0010 · Busey Bank 0947 (COBchecking)	305,122.16
1000 · BMCU share/checking (COBT)	18,283.25
1001 · BMCU share/savings (COBT)	10.19
1010 · Vanguard Trust	11,916,620.27
Total Checking/Savings	<u>12,240,035.87</u>
Total Current Assets	<u>12,240,035.87</u>
TOTAL ASSETS	<u>12,240,035.87</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · COBT Liabilities	10.00
Total Other Current Liabilities	<u>10.00</u>
Total Current Liabilities	<u>10.00</u>
Total Liabilities	10.00
Equity	
3001 · Opening Bal Equity	7,102,641.40
3010 · Unrestrict (retained earnings)	4,812,290.16
Net Income	325,094.31
Total Equity	<u>12,240,025.87</u>
TOTAL LIABILITIES & EQUITY	<u>12,240,035.87</u>

John M Scott Health Care Trust
Profit & Loss
July 2017

	<u>Jul 17</u>
Ordinary Income/Expense	
Income	
5000 · Revenue	
56000 · Interest	
56010 · Interest from Investments	5,846.36
Total 56000 · Interest	<u>5,846.36</u>
Total 5000 · Revenue	5,846.36
56110 · Unrealized Gain/Loss Sale	<u>160,223.88</u>
Total Income	166,070.24
Expense	
6000 · Compensation & Benefits	
61000 · Comp & Benefits - Admin	
61101 · Salaries - Admin	189.06
62001 · Misc Fees - Admin	0.34
62101 · Health Ins - Admin	34.69
62121 · IMRF - Admin	23.92
62131 · FICA - Admin	13.01
Total 61000 · Comp & Benefits - Admin	<u>261.02</u>
62000 · Comp & Benefits - Program	
61102 · Salaries - Program	1,850.60
62002 · Misc Fees - Program	5.62
62102 · Health Ins - Program	126.94
62122 · IMRF - Program	234.10
62132 · FICA - Program	118.24
Total 62000 · Comp & Benefits - Program	<u>2,335.50</u>
Total 6000 · Compensation & Benefits	2,596.52
6900 · Office Expenses	
71340 · Telecommunications ~ Admin	53.37
Total 6900 · Office Expenses	<u>53.37</u>
7000 · Client Services	
70030 · Client Dental Services	903.80
70100 · Telecommunications ~ ClientSrvc	2.68
70520 · Vehicle Maintenance	699.42
71070 · Vehicle Gas	57.50
79090 · Client Prescription (Formulary)	138.18
Total 7000 · Client Services	<u>1,801.58</u>
Total Expense	<u>4,451.47</u>
Net Ordinary Income	<u>161,618.77</u>
Net Income	<u><u>161,618.77</u></u>

John M Scott Health Care Trust
Profit & Loss Budget vs. Actual
 May through July 2017

	May - Jul ...	Budget	\$ Over Bu...	% of B...
Ordinary Income/Expense				
Income				
5000 · Revenue				
56000 · Interest				
56010 · Interest from Investments	55,295.13	100,000.00	-44,704.87	55.3%
56040 · Dividend Income	0.01			
Total 56000 · Interest	<u>55,295.14</u>	<u>100,000.00</u>	<u>-44,704.86</u>	<u>55.3%</u>
57000 · Miscellaneous Revenues				
57310 · Donations	330.00	0.00	330.00	100.0%
57990 · Other Misc Income	0.00	0.00	0.00	0.0%
Total 57000 · Miscellaneous Revenues	<u>330.00</u>	<u>0.00</u>	<u>330.00</u>	<u>100.0%</u>
Total 5000 · Revenue	<u>55,625.14</u>	<u>100,000.00</u>	<u>-44,374.86</u>	<u>55.6%</u>
56110 · Unrealized Gain/Loss Sale	287,253.37	400,000.00	-112,746.63	71.8%
Total Income	<u>342,878.51</u>	<u>500,000.00</u>	<u>-157,121.49</u>	<u>68.6%</u>
Expense				
6000 · Compensation & Benefits				
61000 · Comp & Benefits - Admin				
61101 · Salaries - Admin	619.36			
62001 · Misc Fees - Admin	1.02			
62101 · Health Ins - Admin	104.07			
62121 · IMRF - Admin	78.36			
62131 · FICA - Admin	43.00			
Total 61000 · Comp & Benefits - Admin	<u>845.81</u>			
62000 · Comp & Benefits - Program				
61102 · Salaries - Program	6,386.85			
62002 · Misc Fees - Program	16.86			
62102 · Health Ins - Program	380.82			
62122 · IMRF - Program	807.94			
62132 · FICA - Program	418.60			
62152 · IDES - Program	6.82			
Total 62000 · Comp & Benefits - Program	<u>8,017.89</u>			
75070 · To Township	0.00	35,000.00	-35,000.00	0.0%
Total 6000 · Compensation & Benefits	<u>8,863.70</u>	<u>35,000.00</u>	<u>-26,136.30</u>	<u>25.3%</u>
6900 · Office Expenses				
70010 · Outside Legal Counsel	0.00	5,000.00	-5,000.00	0.0%
70611 · Printing & Binding	22.00	1,000.00	-978.00	2.2%
70690 · Other Purchased Services	569.45	2,000.00	-1,430.55	28.5%
71010 · Office Supplies	0.00	200.00	-200.00	0.0%
71017 · Postage	0.00	500.00	-500.00	0.0%
71340 · Telecommunications ~ Admin	162.15	710.00	-547.85	22.8%
Total 6900 · Office Expenses	<u>753.60</u>	<u>9,410.00</u>	<u>-8,656.40</u>	<u>8.0%</u>
7000 · Client Services				
70020 · Physician Services	0.00	3,000.00	-3,000.00	0.0%
70030 · Client Dental Services	4,672.92	20,000.00	-15,327.08	23.4%
70100 · Telecommunications ~ ClientSrv	11.77			
70205 · Other Client Services	0.00	52,000.00	-52,000.00	0.0%
70520 · Vehicle Maintenance	890.32	1,000.00	-109.68	89.0%
71070 · Vehicle Gas	224.35	2,000.00	-1,775.65	11.2%
79090 · Client Prescription (Formulary)	1,468.14	20,000.00	-18,531.86	7.3%
79980 · Special Prgrm Exp (Med Supply)	788.08	5,000.00	-4,211.92	15.8%
79990 · Mental Health Services & Meds	111.32	10,000.00	-9,888.68	1.1%
Total 7000 · Client Services	<u>8,166.90</u>	<u>113,000.00</u>	<u>-104,833.10</u>	<u>7.2%</u>
70190 · Community Health Services				
79130 · Grants	0.00	19,117.00	-19,117.00	0.0%
70190 · Community Health Services - Other	0.00	177,500.00	-177,500.00	0.0%
Total 70190 · Community Health Services	<u>0.00</u>	<u>196,617.00</u>	<u>-196,617.00</u>	<u>0.0%</u>
Total Expense	<u>17,784.20</u>	<u>354,027.00</u>	<u>-336,242.80</u>	<u>5.0%</u>
Net Ordinary Income	<u>325,094.31</u>	<u>145,973.00</u>	<u>179,121.31</u>	<u>222.7%</u>

08/10/17

John M Scott Health Care Trust
Profit & Loss Budget vs. Actual
May through July 2017

	<u>May - Jul ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of B...</u>
Net Income	<u>325,094.31</u>	<u>145,973.00</u>	<u>179,121.31</u>	<u>222.7%</u>

GARY S. JOHNSON DENTAL CLINIC

SATURDAY, NOVEMBER 11, 2017

Registration begins at 7 a.m.

Hours: 7 a.m – 11 a.m.

LIMIT: 120 patients

***** NO APPOINTMENTS TAKEN *****

***** PATIENTS WILL BE SEEN ON A FIRST COME FIRST SERVE BASIS *****

**All others will be referred to the
McLean County Health Department Adult Dental Clinic**

WHO IS ELIGIBLE?

Residents of McLean County

Adults with low income and no health insurance

Adults with dental pain, needing 1 or 2 teeth extracted.

WHAT WILL BE DONE?

It will be an “extraction clinic.”

Limited to extractions of 1 or 2 teeth.

This is **not** for multiple extractions.

This is **not** for other dental care.

WHAT WILL IT COST?

There will be no charges to participants.

All services are provided by volunteers, who are donating their time and services to address the dental pain of persons lacking access to care.

WHERE WILL THIS TAKE PLACE?

At the office of Oral Surgeons: Dr.'s Doran, Capodice, Efaw & Ocheltree

109 N. Regency Drive, Bloomington

WHO ARE THE DENTISTS?

The above oral surgeons and several other local dentists will all *volunteer* their time and services at this free clinic.

**ALL PATIENTS WILL COMPLETE HEALTH HISTORY FORMS
WHEN THEY ARRIVE ON THE DAY OF THE FREE CLINIC**

SPANISH INTERPRETERS WILL BE AT THE CLINIC

*In memory of a loyal volunteer dentist, the Scott Commission voted on July 9,
2008 to name all future dental clinics the
“Gary S. Johnson Dental Clinics”*

GARY S. JOHNSON DENTAL CLINIC

SABADO DIA 11 DE NOVIEMBRE 2017

**REGISTRACIÓN EMPIEZA A LAS 7:00 AM
HORAS: 7AM-11 AM
Y ESTA LIMITADO A 120 PERSONAS**

**** NO ACEPTAN CITAS ****

QUIEN ES ELIGIBLE?

Los residentes del condado de McLean.

Adultos que son ciudadanos o que tienen una tarjeta de "Alien Registration."

Adultos que no tienen otro remedio de obtener servicio.

Adultos que tienen dolor en los dientes.

LOS SERVICIOS QUE SE PUEDEN OBTENER SON:

Sacar/quitar los dientes con caries que son dolorosos, tiene límite de 1 o 2 dientes

Esta clínica **no es** para otros servicios, o para quitar más de 2 dientes

QUE ES EL PRECIO PARA ESTE SERVICIO?

Estos servicios son **GRATIS** para los participantes--Todo los profesionales están ofreciendo voluntariamente su tiempo

Esta clínica es en: **La Nueva Oficina de los Dr's. Doran, Capodice, Efaw & Ocheltree
109 N. Regency Drive
BLOOMINGTON, ILLINOIS**

Todos los pacientes tienen que completar una forma de la historia de salud cuando llegan a la clínica. Es necesario completar esta forma en inglés.

TURN THIS PAGE OVER FOR INFORMATION IN ENGLISH

*In memory of a loyal volunteer dentist, the Scott Commission voted on July 9,
2008 to name all future dental clinics the
"Gary S. Johnson Dental Clinics"*



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

To: Town Trustees
From: Steve Scudder
Date: August 28, 2017
Subject: Assessor Report

- We will have the Assessments finished and submitted to the County by beginning of next month.
- Our values may be adjusted by the county by a multiplier applied to the whole township.
- Assessment notices will be sent out to all property owners. They will also be published in the Pantagraph.
- The assessed value is the Market Value divided by 3. (MV 90,000 the AV is 30,000). The statutory level of assessment is 33.3 of the market value.
- The guide lines for filing a complaint are set by the Supervisor of Assessments. (Attached)
- If you do not believe the Market value of your property is correct you should fill out the Non-Farm Property Complaint Form PTAX 230. The property owner will have 30 days from the date on the notice to file the complaint with the Board of Review. (Attached)

If you have any questions on submitting evidence we will be happy to guide anyone in filling out the form. If you have a recent appraisal as of January 1, 2017 it may be submitted as evidence.

Questions?

Guidelines for Assessment Complaints

It is highly recommended that you review this document prior to submitting a complaint. This document does not replace the Rules of the Board of Review, but it does provide practical tips and explanations of the appeal process. The Board wants to help you be well prepared and informed. These guidelines are intended to help you understand the process and be successful in your presentation.

The current assessment is based on the past three years' market value prior to January 1 of the assessment year as required by the Illinois law. An equalization factor (multiplier) will be applied where the three-year market value is either more or less than the assessed value to bring the statutory assessment to 33.33 percent.

SUPPORTING EVIDENCE - ALL SUPPORTING EVIDENCE OR ADDITIONAL INFORMATION TO BE CONSIDERED BY THE BOARD OF REVIEW MUST BE SUBMITTED IN TRIPLICATE (EXCEPT PHOTOGRAPHS) AT THE TIME THE COMPLAINT IS FILED.

Examples of evidence include but are not limited to:

- *Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration.* These documents are most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sales price must be stated. All transactions must be an arms-length sale to be considered for "Market Value." Sales not considered to be arms length are relocation company sales, short sales, bankruptcies and foreclosures.
- *Comparable Sales.* **If there are sales of similar properties in the same neighborhood, furnish evidence of these sale prices should be submitted. For example, square footage is approximately the same; a ranch is compared to a ranch, a two-story to a two-story, a bi-level to a bi-level, etc. All square footage is determined by outside measurement.**
- *Comparable Assessment.* If there are similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers. If a comparison of similar properties is used to claim a lack of equal treatment (equity), these comparisons should be included in the original complaint as evidence of the lack of equal treatment. They should be similar in type use, size, quality, age, construction, location, and market value as of January 1 of the assessment year.
- *Photographs.* These can be helpful in showing the style, condition, and any special factors of your property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison. It is not necessary to submit photographs in triplicate; one original for each property is sufficient.
- *Appraisal or Legal Brief.* A current ad valorem appraisal dated January 1 of the assessment year by a qualified appraiser can be most helpful. It must conform to the Uniform Standards of Professional Appraisal Practice (USPAP) to be considered. Appraisals done for bank financing are of limited scope

and carry less weight. Market analysis furnished by a Realtor should be based on the prior three years' market value before January 1 of the assessment year.

• ***Income and Expense Statements.*** If the property is income producing, the taxpayer should furnish the income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form. The most appropriate evidence is the pertinent schedules of the taxpayer's federal income tax return.

Who should file a complaint?

Any taxpayer who believes the assessment on their property is incorrect may file a complaint with the Board of Review. Any taxing district that has an interest in the assessment of a parcel may also file a complaint.

It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. If, after talking with the township assessor, the taxpayer still wishes to pursue a formal complaint, he/she needs to familiarize themselves with the Rules governing hearings before the McLean County Board of Review. However, the 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

A formal complaint may be filed when it appears that:

1. The assessor's indication market value is higher or lower than actual market value.
2. The assessment is higher or lower than those of similar neighboring properties.
3. The assessment is based on inaccurate information in regard to property characteristics.
4. The assessed value is at a higher or lower percentage of market value for the property than the prevailing township or county median level, as shown in an assessment/sales ratio study.

HEARINGS BY THE BOARD OF REVIEW –

1. A personal appearance may be waived at the discretion of the Board of Review. The taxpayer or licensed attorney may schedule a conference telephone call - at the taxpayer's expense - at the original scheduled hearing time.
2. Taxpayers may represent themselves or be represented by a licensed attorney. Accountants, tax representatives, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law in the State of Illinois will not be permitted to file property assessment complaints or appear at hearings before the Board of Review in a representative capacity. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by these parties and attorneys for the Board of Review at hearings.
3. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
4. Whenever the taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request and/or their licensed attorneys will be notified and may appear at the hearing with questions.
5. If a taxpayer requests a reduction in assessed valuation of \$100,000 or more, it is required that the Board of Review office notify each taxing district affected by the complaint. It is, therefore, **REQUIRED THAT TAXPAYERS SUPPLY THEIR ESTIMATE OF CORRECT VALUE ON LINE 9 (a, b, c) OF THE COMPLAINT FORM.**
6. If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that his/her complaint is only on either the land or the building(s), the Board of Review will review the entire parcel, not just the

objected part.

7. Complaints filed by two separate persons on one property will not be heard separately.

STATE OF ILLINOIS PROPERTY TAX ASSESSMENT LAW

1. All **non-farm** property is to be assessed at 1/3 of the fair market value and that like property be assessed in a like manner (equity).
2. All **farm home sites and farm residences** are to be assessed at 1/3 of the fair market value.
3. All **farm land** assessments are based on total agriculture use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The McLean County Board of Review will review complaints of assessed values on farm residences, farm home site and farm buildings. **The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment Law passed in 1981.**
4. All **non-farm timberland** is covered by the Illinois Timberland Assessment Law passed in 2007 and is assessed as follows:
 - a. Timberland not on farm without an Illinois Department of Natural Resources forest management plan shall be assessed at 1/3 of the fair market value.
 - b. Timberland, prairie, wetland, and undeveloped land with passive management shall be assessed at 1/3 of the fair market value.
 - c. Timberland with an Illinois 10-year Conservation Stewardship Plan approved by the Illinois Department of Natural Resources shall be assessed at 5 percent of the fair market value.
 - d. Timberland with an approved 10-year Illinois Department of Natural Resources forest management plan shall be assessed at 1/6 of the agricultural land value. (Forest Development Act 1983)

FARM GUIDELINES

To be eligible for a farm assessment, tracts of land should:

- **Be five acres or more and have been in farm use for the preceding two years**
- **Be larger than the residential portion of the parcel**
- **Earn an annual farm gross income of \$1,000 or more. This qualifies as a farm to be reported to the U.S.D.A. Farm Census**
- **Have a Schedule F Form 1040 (Profit or Loss from Farming) filed by the owner with the Federal Income Tax Return annually**
- **Not include property that is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use, and**
- **Meet the statutory use requirements of the farm definition of Section I-60 of the Property Tax Code.**

McLean County
BOARD OF REVIEW

PO Box 2400
115 E. Washington St., Room 101
Bloomington, IL 61701 (309) 888-5132
website: www.mcleancountyil.gov
email: boardofreview@mcleancountyil.gov

Non-Farm Property Assessment Complaint

Docket #

Who should complete this form?

You should complete this form if you object to the assessment for your non-farm property and wish to request a hearing before the Board of Review. You must file the original complaint form and two copies with the Board of Review at the address shown above. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint.

NOTE: Attach any evidence, in triplicate, that supports your complaint.

Step 1: Complete the following information

1 _____
Property Owner's Name

Street Address

City State Zip

4 Write the Property Index Number (PIN) of the property for which you are filing this complaint. Your PIN is listed on your property tax bill or you may obtain it from your CCAO.
Property Index Number: _____
Acres: _____
Township: _____

2 Send notice to (if different from above)

Property Owner's Name

Street Address

City State Zip

5 Write the street address of the property, if different than the address in Step 1.

Street Address

City State

3 Assessment Year for which your are filing this complaint _____
2017

5A Is there an active PTAB (State of Illinois Property Tax Appeal Board) filing for this property? ____ Yes ____ No
If yes, which year(s)? _____

6 What is your opinion of market value on January 1, 2017? \$ _____

7 Purchase date _____ Purchase price \$ _____
Note: If recent sale, attach copy of real estate transfer declaration or settlement sheets.

8 Construction Completion Date _____ Construction cost \$ _____ Land cost _____

9 Improvements since purchase _____ Date completed _____
Did you do the work yourself? _____ How Much _____

❖ MARKET VALUE DIVIDED BY 3 EQUALS ASSESSED VALUE (example: 90,000 / 3 = 30,000)

Step 2: Assessed values of the non-farm property

10 Write the assessed values of the non-farm property as of January 1, 2017. These are in column 3 of your PTAX-228 Form.
a Land/lot or farm homesite _____
b Non-farm buildings _____
c Total _____

11 Write the amounts you estimate to be the correct assessed values of this property as of January 1, 2017.
a Land/lot or farm homesite _____
b Non-farm buildings _____
c Total _____

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Step 3: Supporting evidence

12 To prove market value you may: (1) submit an appraisal, (2) submit comparable sales, (3) if new, submit proof of construction costs or (4) if INCOME PROPERTY, submit operating statement for last three years.

13 If you feel the property is over assessed in relation to other assessments, list below:

1 _____ <i>Parcel Number</i>	Land _____	Improvement _____ <i>Assessed Values</i>	Total _____
Property Address: Street _____		City _____	
2 _____ <i>Parcel Number</i>	Land _____	Improvement _____ <i>Assessed Values</i>	Total _____
Property Address: Street _____		City _____	
3 _____ <i>Parcel Number</i>	Land _____	Improvement _____ <i>Assessed Values</i>	Total _____
Property Address: Street _____		City _____	

Step 4: Reasons for objecting to the assessment

14 Why do you feel your assessment is incorrect?

15 Write any additional information that may be useful to the Board of Review in hearing this complaint. (may attach separate sheet if needed)

Step 5: Signature

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property may be determined.

Property owner's or authorized attorney's signature

Daytime Phone

Printed name

Date

Cell Phone

E-Mail

Property Assessment Appeals

General Information

The following is a general guide to the property assessment appeal process in Illinois.

When going through the appeal process, you, the property owner, are appealing the assessed value of your property, not the tax bill. The amount of the tax bill is determined by the various tax rates that are applied to the assessment by various taxing districts (for example schools, parks and libraries). If the assessment is to increase, the County must publish the change in a local newspaper. (NOTE: Tax rates are not an issue in the appeal process, only the amount of the assessment.) Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment.

Informal Appeal

If you have a complaint, you should first contact your township or county assessing official. An assessor who still has assessment books for a given year can correct any assessment. Calling an erroneous assessment to the assessor's attention early in the year may result in a correction without using the formal appeal process.

Formal Appeal

If after talking to your township or county assessing official the matter is not resolved, you should proceed with a formal appeal to the Board of Review if you can support any of the following claims:

- The assessor's market value is higher than actual market value. (This claim can be supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.)
- The assessed value is at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment/sales ratio study.
- The primary assessment of the property is based on inaccurate information, such as an incorrect measurement of a lot or building.
- The assessment is higher than those of similar neighboring properties.

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For information regarding the steps in appealing a farmland or farm building assessment, contact your township or county assessing official.

Appeal of Assessment Steps

1. Obtain the property record card with the assessed valuation of the property.
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair market value for the property.
4. Determine the prevailing assessment level in the jurisdiction.
5. Determine the basis for a formal complaint.
6. File a written complaint, Non-Farm Property Assessment Complaint, with the Board of Review.
7. Present evidence of unfair assessment to the Board of Review. If you do not agree with the Board's decision, you can appeal the decision (in writing) to the State Property Tax Appeal Board or file a tax objection complaint in Circuit Court.

Evidence Needed

To support a claim of an unfair assessment, you will need substantial evidence, some of which may be obtained from the township or county assessing official's office, from a professional appraiser, or through research.

Pertinent evidence for non-farm property should include some or all of the following:

- A copy of the property record card for and photograph of the property under appeal
- Copies of the property record cards for and photographs of similar neighboring properties
- A copy of the Form PTAX-203, Real Estate Transfer Declarations, a deed or a contract for purchase
- An appraisal of the property
- A list of recent sales of comparable properties (including photographs, property record cards, and evidence of the sale price)
- A photograph of elements not shown on the property record card that detract from the value of the property and an estimate, in dollars, of their negative effect on the market value