

STATE OF ILLINOIS
COMPTROLLER

SUSANA A. MENDOZA

Name of Municipality:	<u>Village of Tinley Park</u>	Reporting Fiscal Year:	2018
County:	<u>Cook</u>	Fiscal Year End:	4/30/2018
Unit Code:	016/575/32		

TIF Administrator Contact Information

First Name:	Brad	Last Name:	Bettenhausen		
Address:	16250 Oak Park Ave	Title:	Treasurer		
Telephone:	708-444-5000	City:	Tinley Park	Zip:	60477
E-mail-required	bbettenhausen@tinleypark.org				

I attest to the best of my knowledge, that this FY 2018 report of the redevelopment project area(s)

in the City/Village of:

is complete and accurate pursuant to Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and or Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.].

Ernst Bettenhause

20 Dec 2018

Written signature of TIF Administrator

Date _____

Section 1 (65 ILCS 5/11-74.4-5 (d) (1.5) and 65 ILCS 5/11-74.6-22 (d) (1.5)*

FILL OUT ONE FOR EACH TIF DISTRICT

[illegible]

*All statutory citations refer to one of two sections of the Illinois Municipal Code: The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

SECTION 2 [Sections 2 through 5 must be completed for each redevelopment project area listed in Section 1.]

FY 2018

Name of Redevelopment Project Area (below):

Mental Health Center TIF (#4)

Primary Use of Redevelopment Project Area*: Combination/Mixed

* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.

If "Combination/Mixed" List Component Types: Res./Comm./Retail

Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):

Tax Increment Allocation Redevelopment Act

X

Industrial Jobs Recovery Law

Please utilize the information below to properly label the Attachments.

	No	Yes
Were there any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment (labeled Attachment A).	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] Please enclose the CEO Certification (labeled Attachment B).		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] Please enclose the Legal Counsel Opinion (labeled Attachment C).		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labeled Attachment D).		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] If yes, please enclose the Agreement(s) (labeled Attachment E).	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).	X	
Were there any reports or meeting minutes submitted to the municipality by the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).		X
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached and (labeled Attachment J).	X	
An analysis prepared by a financial advisor or underwriter setting forth the nature and term of obligation and projected debt service including required reserves and debt coverage. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, then Analysis MUST be attached and (labeled Attachment J).	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose Audited financial statements of the special tax allocation fund (labeled Attachment K).		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] If yes, please enclose the list only, not actual agreements (labeled Attachment M).		X

SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d))**Provide an analysis of the special tax allocation fund.****FY 2018****TIF NAME:****Mental Health Center TIF (#4)**Special Tax Allocation Fund Balance at Beginning of Reporting Period

\$	-
----	---

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for life of TIF	% of Total
Property Tax Increment	\$ 465,638	\$ 465,638	99%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 2,597	\$ 2,597	1%
Land/Building Sale Proceeds			0%
Bond Proceeds			0%
Transfers from Municipal Sources			0%
Private Sources			0%
Other (identify source _____; if multiple other sources, attach schedule)			0%

All Amount Deposited in Special Tax Allocation Fund

\$	468,235
----	---------

Cumulative Total Revenues/Cash Receipts

\$	468,235	100%
----	---------	------

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)	\$ 3,834
Transfers to Municipal Sources	0
Distribution of Surplus	\$ -

Total Expenditures/Disbursements

\$	3,834
----	-------

Net/Income/Cash Receipts Over/(Under) Cash Disbursements

\$	464,401
----	---------

FUND BALANCE, END OF REPORTING PERIOD*

\$	464,401
----	---------

* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

FY 2018

TIF NAME:

Mental Health Center TIF (#4)

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND
(by category of permissible redevelopment project costs)

PAGE 1

[illegible]

SECTION 3.2 A		
PAGE 3		
13. Relocation costs.		
		\$ -
14. Payments in lieu of taxes.		
		\$ -
15. Costs of job training, retraining, advanced vocational or career education.		
		\$ -
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		
		\$ -
17. Cost of day care services.		
		\$ -
18. Other.		
		\$ -
TOTAL ITEMIZED EXPENDITURES		\$ 3,834

Section 3.2 B

FY 2018

TIF NAME:

Mental Health Center TIF (#4)

Optional: Information in the following sections is not required by law, but would be helpful in creating fiscal transparency.

List all vendors, including other municipal funds, that were paid in excess of \$10,000 during the current reporting year.

[illegible]

SECTION 3.3 - (65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)

Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FY 2018

TIF NAME:

Mental Health Center TIF (#4)

FUND BALANCE BY SOURCE

\$ 464,401

	Amount of Original Issuance	Amount Designated
1. Description of Debt Obligations		

Total Amount Designated for Obligations	\$ -	\$ -
------------------------------------------------	------	------

2. Description of Project Costs to be Paid

Estimated Redevelopment Project Costs		\$ 300,250,000

Total Amount Designated for Project Costs	\$ 300,250,000
--------------------------------------------------	----------------

TOTAL AMOUNT DESIGNATED	\$ 300,250,000
--------------------------------	----------------

SURPLUS/(DEFICIT)	\$ (299,785,599)
--------------------------	------------------

SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2018

TIF NAME:

Mental Health Center TIF (#4)

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

X

**Check here if no property was acquired by the Municipality within the
Redevelopment Project Area.**

Property Acquired by the Municipality Within the Redevelopment Project Area.

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 - 20 ILCS 620/4.7 (7)(F)

PAGE 1

FY 2018

TIF Name:

Mental Health Center TIF (#4)

Page 1 is to be included with TIF report. Pages 2 and 3 are to be included **ONLY** if projects are listed.

Select **ONE** of the following by indicating an 'X':

1. NO projects were undertaken by the Municipality Within the Redevelopment Project Area.	
2. The Municipality DID undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	X
2a. The number of projects undertaken by the municipality within the Redevelopment Project Area:	1

LIST the projects undertaken by the Municipality Within the Redevelopment Project Area:

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	\$ 9,000,000	\$ -	\$ 9,000,000
Public Investment Undertaken	\$ -	\$ -	\$ 1,000,000
Ratio of Private/Public Investment	0		9

*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

Project 1*: Porter Place (Anthem Memory Care)

Private Investment Undertaken (See Instructions)	\$ 9,000,000		\$ 9,000,000
Public Investment Undertaken			\$ 1,000,000
Ratio of Private/Public Investment	0		9

Project 2*:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 3*:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 4*:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 5*:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 6*:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Optional: Information in the following sections is not required by law, but would be helpful in evaluating the performance of TIF in Illinois. ***even though optional MUST be included as part of the complete TIF report**

SECTION 6
FY 2018

TIF NAME: Mental Health Center TIF (#4)

Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area
Year redevelopment

project area was designated	Base EAV	Reporting Fiscal Year EAV
2015	\$ 13,830,487	\$ 14,997,506

List all overlapping tax districts in the redevelopment project area.
If overlapping taxing district received a surplus, list the surplus.

☒ X Check if the overlapping taxing districts did not receive a surplus.

Overlapping Taxing District	Surplus Distributed from redevelopment project area to overlapping districts
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

SECTION 7

Provide information about job creation and retention:

Number of Jobs Retained	Number of Jobs Created	Description and Type (Temporary or Permanent) of Jobs	Total Salaries Paid
Information not gathered.			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -

SECTION 8

Provide a general description of the redevelopment project area using only major boundaries:

183rd between Harlem Ave. & 80th Ave., North to 175th St, approx 565 acres

Optional Documents	Enclosed
Legal description of redevelopment project area	Previously provided
Map of District	Previously provided



16250 S. Oak Park Ave.
Tinley Park, IL 60477
www.TinleyPark.org

Attachment B

Village President

Jacob C. Vandenberg

Village Clerk

Kristin A. Thirion

Village Trustees

Brian H. Younker

Michael J. Pannitto

Cynthia A. Berg

William P. Brady

Michael W. Glotz

John A. Curran

Village Hall

16250 S. Oak Park Ave.

Tinley Park, IL 60477

Administration

(708) 444-5000

Fax: (708) 444-5099

**Community
Development**

(708) 444-5100

Fax: (708) 444-5199

Public Works

(708) 444-5500

Police Department

7850 W. 183rd St.

Tinley Park, IL 60477

Non-Emergency

(708) 444-5300

Fax: (708) 444-5399

John T. Dunn**Public Safety Building**

17355 S. 68th Court

Tinley Park, IL 60477

Fire Department

Non-Emergency

(708) 444-5200

Fax: (708) 444-5299

EMA

(708) 444-5600

Fax: (708) 444-5699

**Senior Community
Center**

(708) 444-5150

**Certification of the Chief Executive Officer
Village of Tinley Park, Cook and Will Counties, Illinois**

I, the undersigned, the duly qualified and acting presiding officer of the Village of Tinley Park, Cook and Will Counties, Illinois, do hereby certify that said Village has complied with all of the requirements of the Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-1 et. seq.], during the fiscal year ended April 30, 2018

IN WITNESS WHEREOF, I have placed my official signature this 19th day of December, 2018

Village President and
Chief Executive Officer of the Village of Tinley Park





Patrick G. Connelly
pconnelly@pjmchicago.com

November 5, 2018

State Comptroller
All Overlapping Taxing Districts
Joint Review Board
Tinley Park Mental Health Center TIF Project
c/o Village Hall
Village of Tinley Park
16250 South Oak Park Avenue
Tinley Park, Illinois 60477

RE: Tinley Park Mental Health Center TIF Project Statutory Status Report

Dear Addressees:

Please be advised that the undersigned, as attorney for the Village of Tinley Park, Cook and Will Counties, Illinois, hereby certify that upon my review of all relevant redevelopment project documents and information provided by the Village, the Village of Tinley Park is in compliance with the Tax Increment Redevelopment Allocation Act (65 ILCS 11-74.4-1, et seq.) with respect to the above-referenced Project.

Very truly yours,

PETERSON, JOHNSON & MURRAY LLC
Village Attorneys

By: 
Patrick G. Connelly

PCG/km

Attachment D

Mental Health Center TIF District
Village of Tinley Park, Cook and Will Counties, Illinois
Statement of Activities
Fiscal year ended April 30, 2018

In accordance with 65 ILCS 5/11-74.4-5(d)(7)(A&B) and 5/11-74.6-22(d)(7)(A&B), the following statement of activities is provided:

This TIF District was established by ordinance on 21 July 2015. The base year Equalized Assessed Value (EAV) for this District was certified by the Cook County Clerk on 21 July 2016 using the 2014 tax year EAV and totaled \$13,817,694.

Through the fiscal year ended as indicated above, the following projects have been undertaken, in process, or completed:

Project 1 Porter Place (Anthem Memory Care) (completed 2016)

Porter Place is a 66-suite memory care facility located at the northeast corner of 179th Street and Harlem Avenue. It was designed to allow the building to be expanded to accommodate 82 residential suites. The property was designed to optimize the experience of those individuals with Alzheimer's and other forms of dementia. The facility opened in the summer of 2016.

The developers have provided funds in escrow to the Village of Tinley Park toward the future improvement of 179th Street and burial of overhead utility wires along the property's two street facings. The Village intends to undertake these improvements at a later date where appropriate economy of scale can be achieved and TIF incremental funds are available.

No public financial assistance was provided in relation to this project.

The Village of Tinley Park has contracted with consultants to assist in creating master planning documents in relation to the 280 acre former Mental Health Center site. This will provide guidance to assist both the Village and investors in the redevelopment of the site. The master planning process is expected to identify other public improvements that will be needed in conjunction with the redevelopment. Village staff and consultants have compiled a list of public and private infrastructure and other improvements that will either be necessary or desirable as part of redevelopment within the District and work continues on refining the cost estimates for these projects. Additionally, the Village staff and consultants continue to refine analysis of projected incremental

revenues, and related developmental costs associated with the redevelopment projects that are being proposed by developers and under discussion.

**MINUTES OF THE MEETING OF THE JOINT REVIEW BOARD
TINLEY PARK MENTAL HEALTH CENTER
TAX INCREMENT FINANCING DISTRICT
MARCH 1, 2018
COUNCIL CHAMBERS AT TINLEY PARK VILLAGE HALL
16250 S. OAK PARK AVE., TINLEY PARK, IL 60477
SCHEDULED START 1:50 PM**

The Meeting of the Joint Review Board was called to order by the Village of Tinley Park Trustee Michael Mangin, at 2:45 PM in the Council Chambers at the Village Hall of Tinley Park.

Joint Review Board Members Present and responding to Roll Call:

Michael Mangin, Trustee, Village of Tinley Park
Tera Wagner, Consolidated High School District No. 230
Jeff Charlston, Elementary School District No. 146
Mike Andreshak, Kirby Elementary School District 140
Sean Roby, Tinley Park Park District
Tammy Shoemaker, Public Member

Joint Review Board Members Absent:

County of Cook
County of Will
Bremen Township
Frankfort Township
Orland Township
Moraine Valley Community College District No. 524
Joliet Junior Community College District No. 525
South Suburban Community College District No. 510
Lincoln-Way High School District No. 210
Bremen High School District No. 228
Summit Hill Elementary School District 161

Others Present:

Brad Bettenhausen, Village Treasurer
Laura Godette, Deputy Village Clerk
Patrick Connelly, Village Attorney
Douglas Spale, Peterson, Johnson & Murray
Maureen Barry, Ehlers

Trustee Michael Mangin opened the meeting.

The meeting of this JRB is to review the FY 2017 activities of the Tinley Park Mental Health Center Tax Increment Financing District (TIF) Redevelopment Plan and Project.

**MINUTES OF THE JOINT REVIEW BOARD MEETING TINLEY PARK MENTAL HEALTH CENTER
TAX INCREMENT FINANCING DISTRICT
MARCH 1, 2018
SCHEDULED START: 1:50 pm**

At this time Shawn Roby, Tinley Park Park District nominated Michael Mangin as chairperson of this JRB, seconded by Tera Wagner Community High School District 230.

Trustee Mangin asked if there were any other nominations. No one came forward. Vote by voice call. Motion was carried. Michael Mangin was selected as the chairperson and will serve as chairperson for the Joint Review Board.

Motion was made by Sean Roby, Tinley Park Park District, seconded by Tera Wagner, Community High School District 230, to approve the minutes of the Oak Park Avenue TIF Joint Review Board meeting held on April 17, 2017. Vote by Voice call. Chairman Mangin declared the motion carried.

A presentation was made by Brad Bettenhausen, Village Treasurer, showing an overview of the 2017 Fiscal Year Activities relative to the Oak Park Avenue TIF District, and an overview of the proposed 2018 Fiscal Year activities relative to the TIF District. Highlights include:

Redevelopment area

- Former State Campus ~280 acre
- Sites along east side of Harlem Ave
- Sites along north side of 179th St
- Sites along Sayre Ave
- Site on west side of Oak Park Ave
- Sites on Duvan Dr

New Development: Porter Place – Anthem Memory Care 17833 Harlem Avenue

- 66 suites
- Designed for expansion to 82 suites
- Opened August 2016

280 acre State Campus

- Site Status
- The Village continues to have interest in the site.
- State of Illinois Central Management Services (CMS) is in the process of obtaining updated appraisals of the property due to the age of prior efforts. Current status of CMS processes are not known.
- Village has issued a Request for Qualifications (RFQ) to identify qualified parties interested in developing the site

Mental Health Center (State Campus) TIF

- 1947 Initiated by General Assembly
- 1958 Dedication of MHC

**MINUTES OF THE JOINT REVIEW BOARD MEETING TINLEY PARK MENTAL HEALTH CENTER
TAX INCREMENT FINANCING DISTRICT
MARCH 1, 2018
SCHEDULED START: 1:50 pm**

- 1959 Official opening of MHC
- 1967 Property annexed to Tinley Park
- 1972 WA Howe Development Center dedication
- 1973 Howe facility opens
- 2010 Howe facilities closed
- 2012 MHC facilities closed
- Maple Hall – built 1967
- Spruce Hall – built 1965
- Currently ~280 acres
- Site originally encompassed ~400 acres
- Last of 13 State hospital facilities built
- Site plan and architectural designs by Skidmore, Owens & Merrill
- 110 acres deeded to TP and others

The TIF Equalized Assessed Valuation is slightly higher 2016 over 2015. The Gross Expected Incremental Tax Revenue is slightly over \$300,000. The proportion and change is Equalized Assessed Value for 2016 is Bremen Township 17% and Orland Township 83%. The change in Equalized Assessed Value is Increment of 8% and Base of 92%.

Chairman Mangin asked if anyone cared to make Public Comment. No one came forward.

Being no further questions, Chairman Mangin called for a motion to adjourn.

Adjournment – Motion was made by Shawn Roby, Tinley Park Park District, seconded by Tera Wagner, Community High School District 230, to adjourn the Meeting of the Tinley Park Mental Health Center TIF District Joint Review Board. Vote by voice Call: Chairman Mangin declared the motion carried unanimously and adjourned the meeting at 2:31PM.



VILLAGE OF TINLEY PARK, ILLINOIS

MENTAL HEALTH CENTER
TAX INCREMENT REDEVELOPMENT
PROJECT AREA FUND

REPORT ON COMPLIANCE
WITH PUBLIC ACT 85-1142

For the Year Ended April 30, 2018



SIKICH.COM

VILLAGE OF TINLEY PARK, ILLINOIS
MENTAL HEALTH CENTER TAX INCREMENT
REDEVELOPMENT PROJECT AREA FUND
TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT ACCOUNTANT’S REPORT ON MANAGEMENT’S ASSERTION OF COMPLIANCE	1
INDEPENDENT AUDITOR’S REPORT ON SUPPLEMENTARY INFORMATION	2
SUPPLEMENTARY INFORMATION	
Balance Sheet	3
Schedule of Revenues, Expenditures and Changes in Fund Balance	4
Schedule of Fund Balance by Source.....	5

**INDEPENDENT ACCOUNTANT'S REPORT ON
MANAGEMENT'S ASSERTION OF COMPLIANCE**

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

The Honorable President
Members of the Board of Trustees
Village of Tinley Park, Illinois

We have examined management's assertion, included in its representation letter dated December 17, 2018 that the Village of Tinley Park, Illinois (the Village) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) applicable to the Mental Health Center Tax Increment Redevelopment Project Fund during the year ended April 30, 2018. Management is responsible for the Village's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Village's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Tinley Park, Illinois complied with the aforementioned requirements for the year ended April 30, 2018 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Village President, the Board of Trustees, management of the Village, Illinois State Comptroller's Office and the joint review boards and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
December 17, 2018

**INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION**

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable President
Members of the Board of Trustees
Village of Tinley Park, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Village of Tinley Park, Illinois (the Village) as of and for the year ended April 30, 2018 which collectively comprise the basic financial statements of the Village and have issued our report thereon dated December 17, 2018 which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming opinions on the basic financial statements as a whole. The supplementary information (balance sheet, schedules of revenues, expenditures and changes in fund balance; schedule of fund balance by source) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

SiKich LLP

Naperville, Illinois
December 17, 2018

SUPPLEMENTARY INFORMATION

VILLAGE OF TINLEY PARK, ILLINOIS

**MENTAL HEALTH CENTER TAX INCREMENT
REDEVELOPMENT PROJECT AREA FUND
BALANCE SHEET**

April 30, 2018

ASSETS

Cash and investments	\$ 464,401
TOTAL ASSETS	<u><u>\$ 464,401</u></u>

**LIABILITIES AND
FUND BALANCE**

LIABILITIES

None	\$ -
Total liabilities	<u>-</u>

FUND BALANCE

Restricted	
Capital projects	<u>464,401</u>
Total fund balance	<u>464,401</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 464,401</u></u>

(See independent auditor's report on supplementary information.)

VILLAGE OF TINLEY PARK, ILLINOIS

**MENTAL HEALTH CENTER TAX INCREMENT
REDEVELOPMENT PROJECT AREA FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Year Ended April 30, 2018

REVENUES

Property taxes	\$ 465,638
Investment income	<u>2,597</u>
Total revenues	<u>468,235</u>

EXPENDITURES

General government	
Other contractual services	3,834
Total expenditures	<u>3,834</u>

NET CHANGE IN FUND BALANCE	464,401
----------------------------	---------

FUND BALANCE, MAY 1	<u>-</u>
---------------------	----------

FUND BALANCE, APRIL 30	<u><u>\$ 464,401</u></u>
-------------------------------	--------------------------

(See independent auditor's report on supplementary information.)

VILLAGE OF TINLEY PARK, ILLINOIS

**MENTAL HEALTH CENTER TAX INCREMENT
REDEVELOPMENT PROJECT AREA FUND
SCHEDULE OF FUND BALANCE BY SOURCE**

For the Year Ended April 30, 2018

BEGINNING BALANCE, MAY 1, 2017	<u>\$ -</u>
DEPOSITS	
Property taxes	465,638
Investment income	<u>2,597</u>
Total deposits	<u>468,235</u>
Balance plus deposits	<u>468,235</u>
EXPENDITURES	
General government	
Other contractual services	<u>3,834</u>
Total expenditures	<u>3,834</u>
ENDING BALANCE, APRIL 30, 2018	<u><u>\$ 464,401</u></u>
ENDING BALANCE BY SOURCE	
Property tax	<u>\$ 464,401</u>
Subtotal	464,401
Less surplus funds	<u>-</u>
FUND BALANCE, APRIL 30, 2018	<u><u>\$ 464,401</u></u>

(See independent auditor's report on supplementary information.)

Attachment M

Mental Health Center TIF District
Village of Tinley Park, Cook and Will Counties, Illinois
Statement of Intergovernmental Agreements
Fiscal year ended April 30, 2018

In accordance with 65 ILCS 5/11-74.4-5(d)(10), the following summarizes the intergovernmental agreements in effect during the fiscal year and the amounts of money paid during the fiscal year:

No intergovernmental agreements were in effect.

No payments were made during the fiscal year.