



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

Name of Municipality:	Village of Tinley Park	Reporting Fiscal Year:	2019
County:	Cook	Fiscal Year End:	4/30/2019
Unit Code:	016/575/32		

FY 2019 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 2019 report of the redevelopment project area(s)

in the City/Village of:

Tinley Park

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.].

Frank B. Evans

7 Aug 2020

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 2019

Name of Redevelopment Project Area (below): <div style="text-align: center; padding: 10px;">Mental Health Center TIF (#4)</div>
<div style="text-align: right; padding-right: 50px;">Primary Use of Redevelopment Project Area*: Combination/Mixed</div>
<div style="text-align: center; font-size: small;">* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.</div>
<div style="text-align: right; padding-right: 50px;">If "Combination/Mixed" List Component Types: Res./Comm./Retail</div>
Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one): <div style="display: flex; justify-content: space-between; align-items: center;"> Tax Increment Allocation Redevelopment Act <input checked="" type="checkbox"/> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> Industrial Jobs Recovery Law <input type="checkbox"/> </div>

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 <u>submitted to</u> the municipality <u>by</u> 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 2019

Mental Health Center TIF (#4)Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 464,401

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	\$ 282,221	\$ 747,859	99%
State Sales Tax Increment	\$ -	\$ -	0%
Local Sales Tax Increment	\$ -	\$ -	0%
State Utility Tax Increment	\$ -	\$ -	0%
Local Utility Tax Increment	\$ -	\$ -	0%
Interest	\$ 8,181	\$ 10,778	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 \$ 290,402Cumulative Total Revenues/Cash Receipts \$ 758,637 100%Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 21,622Transfers to Municipal Sources \$ 30,795Distribution of Surplus Total Expenditures/Disbursements \$ 52,417Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ 237,985Previous Year Adjustment (Explain Below) \$ -FUND BALANCE, END OF REPORTING PERIOD* \$ 702,386

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

Previous Year Explanation:

[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		\$ 21,622

FY 2019

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 2019

TIF NAME:

Mental Health Center TIF (#4)

FUND BALANCE BY SOURCE

\$ 702,386

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

Total Amount Designated for Obligations	\$ -	\$ -
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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
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SURPLUS/(DEFICIT)	\$ (299,547,614)
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SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2019

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 2019

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 total number of ALL activities undertaken in furtherance of the objectives of the redevelopment plan:	1

LIST ALL 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 2019

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	\$ 13,817,694	\$ 16,086,984

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

☒ 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

Cynthia A. Berg
William P. Brady
William A. Brennan
Diane M. Galante
Michael W. Glotz
Michael G. Mueller

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, 2019

IN WITNESS WHEREOF, I have placed my official signature this 3 day
of Jan, 2019 2020

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





Patrick G. Connelly
pconnelly@pjmchicago.com

July 1, 2020

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

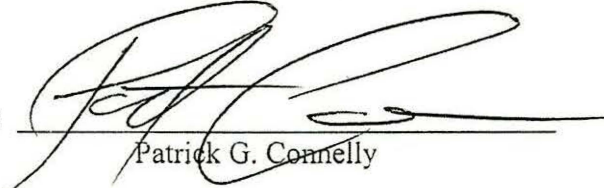
RE: Tinley Park Mental Health Center TIF Project Statutory Status Report

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, 2019

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.

Attachment F

**Mental Health Center TIF District
Village of Tinley Park, Cook and Will Counties, Illinois
Additional Information
Fiscal year ended April 30, 2019**

In accordance with 65 ILCS 5/11-74.4-5(d)(7)(D) and 5/11-74.6-22(d)(7)(D), the following additional information 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.

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.

The Village has continued to pursue the purchase or transfer of the Mental Health Center property with the State of Illinois toward the goal of moving toward redevelopment of the site.



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, 2019



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VILLAGE OF TINLEY PARK, ILLINOIS
MENTAL HEALTH CENTER TAX INCREMENT
REDEVELOPMENT PROJECT AREA FUND
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**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, 2019, and the notes to financial statements, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated June 26, 2020 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
June 26, 2020

SUPPLEMENTARY INFORMATION

VILLAGE OF TINLEY PARK, ILLINOIS

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

April 30, 2019

ASSETS

Cash and investments	<u>\$ 702,620</u>
TOTAL ASSETS	<u><u>\$ 702,620</u></u>

**LIABILITIES AND
FUND BALANCE**

LIABILITIES

Accounts payable	<u>\$ 234</u>
Total liabilities	<u>234</u>

FUND BALANCE

Restricted	
Capital projects	<u>702,386</u>
Total fund balance	<u>702,386</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 702,620</u></u>

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, 2019

REVENUES

Property taxes	\$ 282,221
Investment income	<u>8,181</u>
Total revenues	<u>290,402</u>

EXPENDITURES

General government	
Other contractual services	<u>21,622</u>
Total expenditures	<u>21,622</u>

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES**

268,780

OTHER FINANCING SOURCES (USES)

Transfers out	<u>(30,795)</u>
Total other financing sources (uses)	<u>(30,795)</u>

NET CHANGE IN FUND BALANCE

237,985

FUND BALANCE, MAY 1

464,401

FUND BALANCE, APRIL 30

\$ 702,386

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, 2019

BEGINNING BALANCE, MAY 1, 2018	<u>\$ 464,401</u>
DEPOSITS	
Property taxes	282,221
Investment income	<u>8,181</u>
Total deposits	<u>290,402</u>
Balance plus deposits	<u>754,803</u>
EXPENDITURES	
General government	
Other contractual services	<u>21,622</u>
Total expenditures	<u>21,622</u>
OTHER FINANCING SOURCES (USES)	
Transfers (out)	<u>(30,795)</u>
ENDING BALANCE, APRIL 30, 2019	<u><u>\$ 702,386</u></u>
ENDING BALANCE BY SOURCE	
Property tax	<u>\$ 702,386</u>
Subtotal	702,386
Less surplus funds	<u>-</u>
FUND BALANCE, APRIL 30, 2019	<u><u>\$ 702,386</u></u>

**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 June 26, 2020 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, 2019. 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, 2019 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
June 26, 2020

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, 2019**

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.