

## The Seal of the State of Illinois is a circular emblem. It features an eagle with wings spread, perched on a rock. The eagle's chest is covered by a shield with vertical stripes. In its talons, it holds a banner with the word 'STATE SOVEREIGN, NATIONAL UNION'. The outer ring of the seal contains the text 'SEAL OF THE STATE OF ILLINOIS' at the top and 'AUG. 26th 1818' at the bottom, separated by two stars.

**STATE OF ILLINOIS**  
**COMPTROLLER**  

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**SUSANA A. MENDOZA**

Name of Municipality:	<u>Village of Tinley Park</u>	Reporting Fiscal Year:	<b>2022</b>
County:	<u>Cook</u>	Fiscal Year End:	<b>4/30/2022</b>
Unit Code:	<b>016/575/32</b>		

### FY 2022 TIF Administrator Contact Information-Required

First Name: <b>Brad</b>	Last Name: <b>Bettenhausen</b>
Address: 16250 Oak Park Avenue	Title: TIF Administrator
Telephone: 708-444-5000	City: Tinley Park Zip: 60477
E-mail: <a href="mailto:bbettenhausen@tinleypark.org">bbettenhausen@tinleypark.org</a>	

I attest to the best of my knowledge, that this FY 2022 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. Bletcher

Written signature of TIF Administrator

30 Jan 2023

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 8 must be completed for each redevelopment project area listed in Section 1.]

**FY 2022**

**Name of Redevelopment Project Area:**

**Mental Health Center TIF District (#4)**

<b>Primary Use of Redevelopment Project Area*:</b> Combination/Mixed
*Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.
<b>If "Combination/Mixed" List Component Types:</b> Res/Comm/Retail
Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):
Tax Increment Allocation Redevelopment Act <span style="float: right;"><u>X</u></span>
Industrial Jobs Recovery Law <span style="float: right;">_____</span>

**Please utilize the information below to properly label the Attachments.**

	No	Yes
For redevelopment projects beginning prior to FY 2022, 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)] <b>If yes, please enclose the amendment (labeled Attachment A).</b> For redevelopment projects beginning in or after FY 2022, were there any amendments, enactments or extensions 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)] <b>If yes, please enclose the amendment, enactment or extension, and a copy of the redevelopment plan (labeled Attachment A).</b>	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)] <b>Please enclose the CEO Certification (labeled Attachment B).</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)] <b>Please enclose the Legal Counsel Opinion (labeled Attachment C).</b>		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)] <b>If yes, please enclose the Activities Statement (labeled Attachment D).</b>		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)] <b>If yes, please enclose the Agreement(s) (labeled Attachment E).</b>	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)] <b>If yes, please enclose the Additional Information (labeled Attachment F).</b>		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)] <b>If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).</b>	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)] <b>If yes, please enclose the Joint Review Board Report (labeled Attachment H).</b>	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)] <b>If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached (labeled Attachment J).</b>	X	
An analysis prepared by a financial advisor or underwriter, <u>chosen by the municipality</u> , setting forth the nature and term of obligation; projected debt service including required reserves and debt coverage; <u>and actual debt service</u> . [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] <b>If attachment I is yes, the Analysis and an accompanying letter from the municipality outlining the contractual relationship between the municipality and the financial advisor/underwriter <u>MUST</u> be attached (labeled Attachment J).</b>	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) <b>If yes, please enclose Audited financial statements of the special tax allocation fund (labeled Attachment K).</b>		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)] <b>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).</b>		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)] <b>If yes, please enclose the list only, not actual agreements (labeled Attachment M).</b>		X
For redevelopment projects beginning in or after FY 2022, did the developer identify to the municipality a stated rate of return for each redevelopment project area? Stated rates of return required to be reported shall be independently verified by a third party chosen by the municipality. <b>If yes, please enclose evidence of third party verification, may be in the form of a letter from the third party (labeled Attachment N).</b>	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)]**FY 2022****Name of Redevelopment Project Area:****Mental Health Center TIF District (#4)****Provide an analysis of the special tax allocation fund.**Special Tax Allocation Fund Balance at Beginning of Reporting Period 

\$ 433,740
------------

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	\$ 982,145	\$ 1,786,125	99%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 1,823	\$ 24,582	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 

\$ 983,968
------------

Cumulative Total Revenues/Cash Receipts 

\$ 1,810,707	100%
--------------	------

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) 

\$ 127,207
------------

Transfers to Municipal Sources 

\$ -
------

Distribution of Surplus 

--

Total Expenditures/Disbursements 

\$ 127,207
------------

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

\$ 856,761
------------

Previous Year Adjustment (Explain Below) 

\$ -
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FUND BALANCE, END OF REPORTING PERIOD\* 

\$ 1,290,501
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\* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

**Previous Year Explanation:**

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**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.		
		\$ -
<b>TOTAL ITEMIZED EXPENDITURES</b>		<b>\$ 127,207</b>



[illegible]



**SECTION 3.3** [65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)]**FY 2022****Name of Redevelopment Project Area:****Mental Health Center TIF District (#4)****Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source****FUND BALANCE BY SOURCE**

\$	1,290,501
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1. Description of Debt Obligations	Amount of Original Issuance	Amount Designated
<b>Total Amount Designated for Obligations</b>	\$ -	\$ -

2. Description of Project Costs to be Paid	Amount of Original Issuance	Amount Designated
Costs of Studies, Surveys, Plans, etc.		\$ 4,554,614
Site Marketing Costs		\$ 1,500,000
Property assembly costs		\$ 55,000,000
Costs of Building Rehab, Repair, or Remodeling		\$ 85,000,000
Costs of Const of Public Works or Improvements		\$ 65,000,000
Costs of Job Training/Retraining		\$ 1,250,000
Financing Costs		\$ 15,000,000
Taxing District Capital Costs		\$ 2,500,000
Relocation Costs		\$ 20,000,000
Payments in Lieu of Taxes		\$ 5,000,000
Interest Costs (Developer or Property Owner)		\$ 10,000,000
School District Increased Costs		\$ 15,000,000
Construction Costs for Affordable Housing		\$ 5,000,000
Transfer to contiguous TIF District(s)		\$ 15,000,000
<b>Total Amount Designated for Project Costs</b>		\$ 299,804,614

**TOTAL AMOUNT DESIGNATED**

\$	299,804,614
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**SURPLUS/(DEFICIT)**

\$	(298,514,113)
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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 2022**

**Name of Redevelopment Project Area:**

**Mental Health Center TIF District (#4)**

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

X	Indicate an 'X' if no property was acquired by the municipality within the redevelopment project area.
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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:	

Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	



**SECTION 5 [20 ILCS 620/4.7 (7)(F)]**

**FY 2022**

**Name of Redevelopment Project Area:**

**Mental Health Center TIF District (#4)**

**PAGE 1**

**Page 1 MUST 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':**

<b>1. NO</b> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
<b>2.</b> The Municipality <b><u>DID</u></b> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	X
<b>2a.</b> The total number of <b><u>ALL</u></b> activities undertaken in furtherance of the objectives of the redevelopment plan:	1

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

<b>TOTAL:</b>	<b>11/1/99 to Date</b>	<b>Estimated Investment for Subsequent Fiscal Year</b>	<b>Total Estimated to Complete Project</b>
Private Investment Undertaken (See Instructions)	\$ 9,000,000	\$ -	\$ 9,000,000
Public Investment Undertaken	\$ -	\$ -	\$ 1,500,000
Ratio of Private/Public Investment	0		6

**Project 1 Name: Porter Place (Anthem Memory Care)**

Private Investment Undertaken (See Instructions)	\$ 9,000,000		\$ 9,000,000
Public Investment Undertaken			\$ 1,500,000
Ratio of Private/Public Investment	0		6

**Project 2 Name:**

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

**Project 3 Name:**

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

**Project 4 Name:**

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

**Project 5 Name:**

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

**Project 6 Name:**

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



**SECTION 6** [Information requested in SECTION 6.1 is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.

SECTIONS 6.2, 6.3, and 6.4 are required by law, if applicable. (65 ILCS 5/11-74.4-5(d))

**FY 2022**

**Name of Redevelopment Project Area:**

**Mental Health Center TIF District (#4)**

**SECTION 6.1-For redevelopment projects beginning before FY 2022, complete the following information about job creation and retention.**

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

**SECTION 6.2-For redevelopment projects beginning in or after FY 2022, complete the following information about projected job creation and actual job creation.**

The number of jobs, if any, projected to be created at the time of approval of the redevelopment agreement	The number of jobs, if any, created as a result of the development to date, for the reporting period, under the same guidelines and assumptions as was used for the projections used at the time of approval of the redevelopment agreement
Not Applicable	

**SECTION 6.3-For redevelopment projects beginning in or after FY 2022, complete the following information about increment projected to be created and actual increment created.**

The amount of increment projected to be created at the time of approval of the redevelopment agreement	The amount of increment created as a result of the development to date, for the reporting period, using the same assumptions as was used for the projections used at the time of the approval of the redevelopment agreement
Not Applicable	

**SECTION 6.4-For redevelopment projects beginning in or after FY 2022, provide the stated rate of return identified by the developer to the municipality and verified by an independent third party, if any:**

Not Applicable



**SECTION 7** [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

**FY 2022**

**Name of Redevelopment Project Area:**

**Mental Health Center TIF District (#4)**

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

183rd between Harlem Avenue & 80th Avenue, North to 175th Street, approx 565 acres.

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



[illegible]



**Village President**  
Michael W. Glotz

**Village Clerk**  
Nancy M. O'Connor

**Village Trustees**  
William P. Brady  
William A. Brennan  
Diane M. Galante  
Dennis P. Mahoney  
Michael G. Mueller  
Colleen M. Sullivan

**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  
(708) 444-5300  
Non-Emergency  
Fax: (708) 444-5399

**John T. Dunn**  
**Public Safety Building**  
17355 S. 68th Court  
Tinley Park, IL 60477

**Fire Department**  
(708) 444-5200  
Non-Emergency  
Fax: (708) 444-5299

**EMA**  
(708) 444-5600  
Fax: (708) 444-5699

**Senior Community Center**  
(708) 444-5150



## Attachment B

### 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, 2022

IN WITNESS WHEREOF, I have placed my official signature this 25<sup>th</sup> day of  
\_January\_, 2023

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





**Dominick L. Lanzito**  
[dlanzito@pjmlaw.com](mailto:dlanzito@pjmlaw.com)

January 28, 2023

State Comptroller  
All Overlapping Taxing Districts  
Joint Review Board  
Tinley Park Mental Health Center TIF District  
c/o Village Hall  
Village of Tinley Park  
16250 Oak Park Avenue  
Tinley Park, Illinois 60467

***RE:   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 County, 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,

***/s/Dominick L. Lanzito***  
Peterson, Johnson & Murray Chicago, LLC  
Village Attorneys

DLL/km

**Attachment C**



## **Attachment D**

Mental Health Center TIF District  
Village of Tinley Park, Cook and Will Counties, Illinois  
Statement of Activities  
Fiscal year ended April 30, 2022

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:

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 179<sup>th</sup> 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 179<sup>th</sup> 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, 2022

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 contracted with consultants to assist in creating master planning documents in relation to the 280-acre former Mental Health Center site. This was intended to provide guidance to assist both the Village and investors in the redevelopment of the site. The master planning process was 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.

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 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, 2022**



**SIKICH.COM**



**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**



## **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, 2022, and the notes to financial statements, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated January 5, 2023, 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  
January 5, 2023



## **SUPPLEMENTARY INFORMATION**



**VILLAGE OF TINLEY PARK, ILLINOIS**

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

April 30, 2022

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**ASSETS**

Cash and investments	<u>\$ 1,292,181</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,292,181</u></u>

**LIABILITIES AND  
FUND BALANCE**

**LIABILITIES**

Accounts payable	<u>\$ 1,680</u>
Total liabilities	<u>1,680</u>

**FUND BALANCE**

Restricted	
Capital projects	<u>1,290,501</u>
Total fund balance	<u>1,290,501</u>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 1,292,181</u></u>
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(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, 2022

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**REVENUES**

Property taxes	\$ 982,145
Investment income	<u>1,824</u>
Total revenues	<u>983,969</u>

**EXPENDITURES**

General government	
Other contractual services	<u>127,208</u>
Total expenditures	<u>127,208</u>

NET CHANGE IN FUND BALANCE	856,761
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FUND BALANCE, MAY 1	<u>433,740</u>
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<b>FUND BALANCE, APRIL 30</b>	<u><u>\$ 1,290,501</u></u>
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(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, 2022

<b>BEGINNING BALANCE, MAY 1, 2021</b>	<u>\$ 433,740</u>
<b>DEPOSITS</b>	
Property taxes	982,145
Investment income	<u>1,824</u>
Total deposits	<u>983,969</u>
Balance plus deposits	<u>1,417,709</u>
<b>EXPENDITURES</b>	
General government	
Other contractual services	<u>127,208</u>
Total expenditures	<u>127,208</u>
<b>ENDING BALANCE, APRIL 30, 2022</b>	<u><u>\$ 1,290,501</u></u>
<b>ENDING BALANCE BY SOURCE</b>	
Property tax	<u>\$ 1,290,501</u>
Subtotal	1,290,501
Less surplus funds	<u>-</u>
<b>FUND BALANCE, APRIL 30, 2022</b>	<u><u>\$ 1,290,501</u></u>

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



**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 January 5, 2023, 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, 2022. 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.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022 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  
January 5, 2023



**A list of all intergovernmental agreements in effect from FY 2010, 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)]**

[illegible]