



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

**FY 2018**

<b>Name of Redevelopment Project Area (below):</b>  <p style="text-align: center;"><b>TIF 5, KENILWORTH</b></p>
-----------------------------------------------------------------------------------------------------------------------

**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:	COMMERCIAL, RETAIL
<b>Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):</b> Tax Increment Allocation Redevelopment Act <span style="float: right;"><input checked="" type="checkbox"/></span> Industrial Jobs Recovery Law <span style="float: right;"><input type="checkbox"/></span>	

**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)] <b>If yes, please enclose the amendment (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 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)] <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 and (labeled Attachment J).</b>	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)] <b>If attachment I is yes, then Analysis MUST be attached and (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	

**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:**

**TIF 5, KENILWORTH**

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	\$ 68,419	\$ 132,943	10%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 3	\$ 8	0%
Land/Building Sale Proceeds			0%
Bond Proceeds			0%
Transfers from Municipal Sources	\$ 14,213	\$ 1,155,730	89%
Private Sources			0%
Other (identify source __; if multiple other sources, attach schedule)	\$ -	\$ 8,849	1%

**All Amount Deposited in Special Tax Allocation Fund** \$ 82,635

**Cumulative Total Revenues/Cash Receipts** \$ 1,297,530 100%

**Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)** \$ 82,635

**Transfers to Municipal Sources**

**Distribution of Surplus**

**Total Expenditures/Disbursements** \$ 82,635

**Net/Income/Cash Receipts Over/(Under) Cash Disbursements** \$ (0)

**FUND BALANCE, END OF REPORTING PERIOD\*** \$ (0)

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

SECTION 3.2 A- (65 ILCS 5/11-74.4-5 (d) (5) (c) and 65 ILCS 5/11-74.6-22 (d) (5)(c))

FY 2018

TIF NAME:

TIF 5, KENILWORTH

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

PAGE 1

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
1. Cost of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff and professional service cost.		
Feasibility and design	6,927	
Geotechnical study	13,090	
		\$ 20,017
2. Annual administrative cost.		
Legal	1,989	
Audit	1,367	
Administrative costs	468	
		\$ 3,824
3. Cost of marketing sites.		
		\$ -
4. Property assembly cost and site preparation costs.		
		\$ -
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area.		
Depot and Shed	18,962	
Trash Enclosure	19,987	
Community Recreation Building	9,000	
Historic Museum	1,846	
Parking lot improvements	3,748	
		\$ 53,543
6. Costs of the construction of public works or improvements.		
Cortesi Park Improvements	847	
Kiosks and wayfinding	4,404	
		\$ 5,251









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:

TIF 5, KENILWORTH

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

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:

TIF 5, KENILWORTH

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. <b>NO</b> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
2. The Municipality <b>DID</b> 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:	15

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)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 1,257,270	\$ -	\$ -
Ratio of Private/Public Investment	0		0

\*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

**Project 1\*: Cortesti Veteran's Memorial Park Renovation**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 242,300		
Ratio of Private/Public Investment	0		0

**Project 2\*: Street Improvements**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 452,885		
Ratio of Private/Public Investment	0		0

**Project 3\*: Depot Renovation**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 139,670		
Ratio of Private/Public Investment	0		0

**Project 4\*: Façade Assistance Program**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 99,001		
Ratio of Private/Public Investment	0		0

**Project 5\*: Streetscaping**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 7,165		
Ratio of Private/Public Investment	0		0

**Project 6\*: Astor/Myrtle Stormsewer Separation**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 53,000		
Ratio of Private/Public Investment	0		0

**Project 7\*: Building Improvements**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	48,403	
Ratio of Private/Public Investment		0	0

**Project 8\*: Parking Improvements**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	93,791	
Ratio of Private/Public Investment		0	0

**Project 9\*: Great Western Trail**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	40,679	
Ratio of Private/Public Investment		0	0

**Project 10\*: Museum Improvements**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	2,312	
Ratio of Private/Public Investment		0	0

**Project 11\*: Big Time (shelter construction)**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	18,093	
Ratio of Private/Public Investment		0	0

**Project 12\*: More Brewing Façade Assistance**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	20,000	
Ratio of Private/Public Investment		0	0

**Project 13\*: Meagrah Façade Assistance**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	15,550	
Ratio of Private/Public Investment		0	0

**Project 14\*: Kiosks and Wayfinding**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	4,404	
Ratio of Private/Public Investment		0	0

**Project 15\*: Geotechnical and Feasibility Studies**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	20,017	
Ratio of Private/Public Investment		0	0



LAW OFFICE  
**KATHLEEN FIELD ORR & ASSOCIATES**

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Chicago, Illinois 60604  
(312)382-2113  
(312)382-2127 facsimile

KATHLEEN FIELD ORR  
[kfo@kfoassoc.com](mailto:kfo@kfoassoc.com)

July 12, 2019

Susana A. Mendoza, State Comptroller  
State of Illinois Building  
100 West Randolph Street  
Suite 15-500  
Chicago, Illinois 60601

Re: *Village of Villa Park TIF #5 Kenilworth for the Fiscal Year Ending December 30, 2018*

Dear Sir:

I, Kathleen Field Orr, am the Tax Increment Financing attorney for the Village of Villa Park, DuPage County, Illinois, and have been such throughout the fiscal year covered by this Report.

I reviewed all of the information provided to me by the Village Administration and I find that the Village of Villa Park, Illinois, has conformed with all of the applicable provisions of the Illinois Tax Increment Allocation Redevelopment Act.

This opinion relates only to the time periods set forth and is based on all information available to me at the end of said fiscal year.

Very truly yours,

KATHLEEN FIELD ORR & ASSOCIATES



KATHLEEN FIELD ORR

KFO/kms

## **TIF 5, KENILWORTH**

### **Parking Improvements**

Parking improvements were made for business attraction/retention.

### **Depot and Shed**

Additional expenditures to complete the Depot Renovation and install the adjacent shed structure

### **Community Recreation Building**

The Community Recreation Building was improved to remediate mold.

### **Historic Museum**

Replacement windows and other improvements were made for this community amenity.

### **Geotechnical Study and Feasibility and design**

Work was completed in Lions Park for the feasibility of a future facility.

### **Trash Enclosure**

A trash enclosure was constructed to assist traffic flow and nearby businesses.

### **Kiosks and wayfinding**

Kiosks were installed for information and wayfinding purposes.

DRAFT

**Joint Review Board  
Annual Meeting  
TIF #5, Kenilworth, Redevelopment Project Area  
Minutes from December 17, 2018**

**Call Meeting to Order:** Meeting was called to Order by Scott Helton at 4:05 p.m. and it was agreed that one roll call would relate to all TIF agenda's for the duration of this meeting. The motion was made and all agreed, motion passed with all ayes.

**Roll Call:** Present were the following representatives:  
Village of Villa Park: Village Manager Richard Keehner, Finance Director Kevin Wachtel, Economic Development Director Jan Fiola; High School District 88: Scott Helton and Ed Hoster; School District 45: Patricia Volling. Village Attorney: James Binninger. Public Member: Rae Rupp Srch.

No representation for DuPage County, Addison Township, York Township or the College of DuPage #502.

**Elect or Re-elect Public Member:** Motion was made by Jan Fiola to elect/re-elect Rae Rupp Srch for Public Member and seconded by Rich Keehner. Passed with all ayes.

**Elect or Re-elect Chairperson:** Motion made by Jan Fiola for Scott Helton to act as Chairperson, seconded by Kevin Wachtel. Passed with all ayes.

**Public Comment:** None.

**Status of TIF Fiscal Year 2018:** TIF #5, Kenilworth Avenue started in 2014. Reporting fiscal year revenue: 561,958. Total expenditures: \$561,958.

The project area was designated in 2014 with the Base EAV: \$4,658,240,640; the reporting fiscal year EAV: \$5,486,620. The expenditures were:

Audit and Legal: \$3,316  
Property Appraisal and Parking Engineering: \$14,193.  
Renovations and Building Improvements: \$64,536.  
Costs of Construction: \$479,913

**Discussion:** In this TIF numerous improvements have been made. Renovations to Cortesi Park for \$34,000, Depot renovations for \$18,629. Shelter \$847, Community Recreation Building \$4,956, Museum and Street Furnishings \$4,555 and incentives from the Facade Assistance Program for a total of \$35,550. The area continues to prosper.

One area is undeveloped, and the village is in contact with developers to construct additional buildings on the property. This TIF has a shortened fiscal year as the village is converting to a calendar year in 2019.

**Adjournment:** At the conclusion of all TIF agendas, the motion to adjourn the meeting made by Jan Fiola and seconded by Patricia Volling. The motion passed with all ayes. The meeting adjourned at 4:06 p.m.

Respectively submitted by,

Pat Boksha

DRAFT

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

Attachment K

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Villa Park, Illinois (the Village) as of and for the eight months ended December 31, 2018, and the notes to financial statements, which collectively comprise the basic financial statements of the Village, and have issued our report thereon dated July 8, 2019, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (schedule of revenues, expenditures and changes in fund balance and balance sheet) for the Tax Increment Financing Funds are 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  
July 8, 2019

**VILLAGE OF VILLA PARK, ILLINOIS**  
**TAX INCREMENT FINANCING DISTRICTS**

**BALANCE SHEET**

December 31, 2018

	<b>TIF #2</b>	<b>TIF #3</b>	<b>TIF #4</b>	<b>TIF #5</b>	<b>TIF #6</b>
<b>ASSETS</b>					
Cash and investments	\$ 3,023,498	\$ -	\$ 65,238	\$ 25,610	\$ -
Receivables - property taxes	988,839	359,316	20,586	67,026	47,341
<b>TOTAL ASSETS</b>	<b>\$ 4,012,337</b>	<b>\$ 359,316</b>	<b>\$ 85,824</b>	<b>\$ 92,636</b>	<b>\$ 47,341</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 1,664	\$ 6,374	\$ 1,430	\$ 25,610	\$ 43
Advance from other funds	-	728,528	-	-	322,470
<b>Total liabilities</b>	<b>1,664</b>	<b>734,902</b>	<b>1,430</b>	<b>25,610</b>	<b>322,513</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes	988,839	359,316	20,586	67,026	47,341
<b>Total liabilities and deferred inflows of resources</b>	<b>990,503</b>	<b>1,094,218</b>	<b>22,016</b>	<b>92,636</b>	<b>369,854</b>
<b>FUND BALANCE</b>					
Restricted for tax increment financing projects	3,021,834	-	63,808	-	-
Unassigned	-	(734,902)	-	-	(322,513)
<b>Total fund balance</b>	<b>3,021,834</b>	<b>(734,902)</b>	<b>63,808</b>	<b>-</b>	<b>(322,513)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 4,012,337</b>	<b>\$ 359,316</b>	<b>\$ 85,824</b>	<b>\$ 92,636</b>	<b>\$ 47,341</b>

(See independent accountant's report.)

**VILLAGE OF VILLA PARK, ILLINOIS**

**TAX INCREMENT FINANCING DISTRICTS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2018

	<b>TIF #2</b>	<b>TIF #3</b>	<b>TIF #4</b>	<b>TIF #5</b>	<b>TIF #6</b>
<b>REVENUES</b>					
Property taxes	\$ 1,009,406	\$ 366,782	\$ 21,014	\$ 68,419	\$ 48,326
Intergovernmental	-	66,165	-	-	-
Investment income	1,291	-	30	3	24
Miscellaneous	-	13,655	-	-	-
<b>Total revenues</b>	<b>1,010,697</b>	<b>446,602</b>	<b>21,044</b>	<b>68,422</b>	<b>48,350</b>
<b>EXPENDITURES</b>					
General government	7,015	30,763	5,184	33,914	11,138
Capital outlay	820	-	-	48,721	-
<b>Total expenditures</b>	<b>7,835</b>	<b>30,763</b>	<b>5,184</b>	<b>82,635</b>	<b>11,138</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,002,862</b>	<b>415,839</b>	<b>15,860</b>	<b>(14,213)</b>	<b>37,212</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	3,863	-	14,213	-
Transfers (out)	(49,324)	(752,051)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(49,324)</b>	<b>(748,188)</b>	<b>-</b>	<b>14,213</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>953,538</b>	<b>(332,349)</b>	<b>15,860</b>	<b>-</b>	<b>37,212</b>
<b>FUND BALANCE, MAY 1</b>	<b>2,068,296</b>	<b>(402,553)</b>	<b>47,948</b>	<b>-</b>	<b>(359,725)</b>
<b>FUND BALANCE, APRIL 30</b>	<b>\$ 3,021,834</b>	<b>\$ (734,902)</b>	<b>\$ 63,808</b>	<b>\$ -</b>	<b>\$ (322,513)</b>

(See independent accountant's report.)

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

Attachment L

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## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion, included in its representation letter dated July 8, 2019 that the Village of Villa 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) during the eight months ended December 31, 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 of Villa Park's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Villa Park, Illinois complied with the aforementioned requirements for the eight months ended December 31, 2018 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Village President, the Village Board, management of the Village, the 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  
July 8, 2019