

STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

4 / 30 / 2021

FY 2021 TIF Administrator Contact Information			
First Name:	Sandra	Last Name:	Evans
Address:	255 S. Lincoln	Title:	Finance Director
Telephone:	618-624-4500 ext 8723	City:	O'Fallon
E-mail- required	sevans@ofallon.org	Zip:	62269

O'Fallon

10/26/2021
Date

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 2021

Name of Redevelopment Project Area (below): <div style="text-align: center; padding: 10px;">TIF #4 Rte 50/Scott Troy Rd</div>	
Primary Use of Redevelopment Project Area*: Combination/Mixed	
<small>* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.</small>	
<div style="text-align: right;">Retail/Other</div> If "Combination/Mixed" List Component Types: Commercial	
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 <u> X </u> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> Industrial Jobs Recovery Law <u> </u> </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 <u>MUST</u> 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

<p>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)]</p> <p>If yes, please enclose the list only, not actual agreements (labeled Attachment M).</p>		X
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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 2021

TIF #4 Rte 50/Scott Troy Rd

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ (30,660)

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	\$ 373,610	\$ 1,083,255	95%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest		\$ 139	0%
Land/Building Sale Proceeds			0%
Bond Proceeds			0%
Transfers from Municipal Sources			0%
Private Sources		\$ 56,690	5%
			0%

All Amount Deposited in Special Tax Allocation Fund \$ 373,610Cumulative Total Revenues/Cash Receipts \$ 1,140,084 100%Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 217,157Transfers to Municipal Sources \$ -Distribution of Surplus \$ 141,632Total Expenditures/Disbursements \$ 358,789Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ 14,821Previous Year Adjustment (Explain Below) \$ -FUND BALANCE, END OF REPORTING PERIOD* \$ (15,839)

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

Previous Year Explanation:

FY 2021

TIF NAME:

TIF #4 Rte 50/Scott Troy Rd

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 2		
7. Costs of eliminating or removing contaminants and other impediments.		
		\$ -
8. Cost of job training and retraining projects.		
		\$ -
9. Financing costs.		
		\$ -
10. Capital costs.		
		\$ -
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing projects.		
		\$ -
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing projects.		
		\$ -

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		\$ 217,157

FY 2021

TIF #4 Rte 50/Scott Troy Rd

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 2021

TIF NAME:

TIF #4 Rte 50/Scott Troy Rd

FUND BALANCE BY SOURCE

\$ (15,839)

	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

SI Strategy (Ice Hockey Complex) Redev Agreement		\$ 11,566,800
Due to General Fund for TIF eligible costs		\$ 15,793

Total Amount Designated for Project Costs	\$ 11,582,593
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TOTAL AMOUNT DESIGNATED	\$ 11,582,593
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SURPLUS/(DEFICIT)	\$ (11,598,432)
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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 2021****TIF NAME:****TIF #4 Rte 50/Scott Troy Rd**

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:	

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:	

Property (8):	
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 2021

TIF Name:

TIF #4 Rte 50/Scott Troy Rd

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.	
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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)	\$ 32,000,000	\$ 1,300,000	\$ 40,000,000
Public Investment Undertaken	\$ 628,204	\$ 225,000	\$ 12,195,000
Ratio of Private/Public Investment	50 46/49		3 7/25

*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

Project 1*: SI Strategy

Private Investment Undertaken (See Instructions)	\$ 32,000,000	\$ 1,300,000	\$ 40,000,000
Public Investment Undertaken	\$ 628,204	\$ 225,000	\$ 12,195,000
Ratio of Private/Public Investment	50 46/49		3 7/25

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

Project 7*:

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

Project 8*:

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

Project 9*:

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

Project 10*:

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

Project 11*:

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

Project 12*:

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

Project 13*:

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

Project 14*:

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

Project 15*:

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

Project 16*:

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

Project 17*:

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

Project 18*:

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

Project 19*:

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

Project 20*:

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

Project 21*:

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

Project 22*:

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

Project 23*:

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

Project 24*:

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

Project 25*:

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 2021

TIF NAME: TIF #4 Rte 50/Scott Troy Rd

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
4/20/2015	\$ 45,537	\$ 4,628,191

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
St Clair County	\$ 19,096
SWIC District #522	\$ 7,974
O'Fallon District #90	\$ 53,834
O'Fallon HS District #203	\$ 38,472
O'Fallon Library	\$ 2,923
O'Fallon Township	\$ 1,255
O'Fallon Township Road	\$ 4,968
City of O'Fallon	\$ 13,110
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

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
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -

SECTION 8

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

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



Certification of the Chief Executive
Officer of the municipality that the municipality
had complied with all of the requirements of this Act
during the preceding fiscal year
[65 ILCS 5/11-74.1-5 (d) (3) and 5/11-74.6-22 (d) (3)]

I, Herb Roach, the duly elected Mayor of the City of O'Fallon, County of St. Clair, Illinois, State of Illinois, and as such, do hereby certify that the City of O'Fallon has complied with all requirements pertaining to the Tax Increment Redevelopment Allocation Act during the fiscal year covered by this report (May 1, 2020 – April 30, 2021).

10/26/2021
Date


Herb Roach
Mayor of the City of O'Fallon



"(C) An opinion of legal counsel that the municipality is in compliance with this Act."
[65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)]

I, Terry Bruckert, am the Tax Increment Financing Attorney for the City of O'Fallon, Illinois and have been such throughout the fiscal year covered by this report (May 1, 2020- April 30, 2021).

I have reviewed all information provided to me by the City administration and staff, and I find that the City of O'Fallon, Illinois has conformed to all applicable requirements of the Illinois Tax Increment Redevelopment Allocation Act set forth hereunder to the best of my knowledge and belief.

This opinion relates only to the time period set forth and is based upon all information available to me as of the end of said fiscal year.

10-26-2021

Date

Terry Bruckert
Signature

TIF 4 – Rte 50/Scott Troy Rd
City of O'Fallon
St. Clair County, Illinois

STATEMENT OF ACTIVITIES TO FURTHER
OBJECTIVES OF THE REDEVELOPMENT PLAN

Year Ended April 30, 2021

- SI Strategies contracted with Pearl Family Limited Partnership to construct a 6,607 square foot Shell CC Food Mart. The facility will have in-store retail shopping and gas pumps. Construction was 90% complete as of April 2020.
- SI Strategies contracted with Farmers & Merchants National Bank to construct a 4,240 square foot bank with drive-thru service under a canopy.
- SI Strategies has submitted a plan for a 7,695 square foot retail building with a drive-thru coffee shop on Lot 6 of Four Points.

Year Ended April 30, 2020

- As per the agreement requirement, road construction for additional entrance on Scott Troy Rd, including intersection signal, to the Metro Rec-Plex from Scott Troy Rd was completed.

Year Ended April 30, 2019

- Construction of the HSHS physical therapy complex is complete.

Year Ended April 30, 2018

- SI Strategies contracted with Hospital Sisters Health System (HSHS) to construct a physical therapy complex next to the Metro Rec Plex. The building will be comprised of a 1st floor and mezzanine for a total of 12,760 sq foot. Building plans include space set aside upstairs for mix use (fitness, swimming staging, etc...).

Year Ended April 30, 2017

- Construction of the Metro Rec-Plex facility was complete as of 03/31/2017.
- Construction of off-site roads and other infrastructure are on-going.

Year Ended April 30, 2016

- During the fiscal year, the developer acquired the land necessary for the development and began site grading.

Year Ended April 30, 2015

- The City entered into a TIF redevelopment agreement with SI Strategy, LLC, an Illinois limited liability company to construct a planned commercial center, known as Four Points Center, to be anchored by a large privately-owned multifunction rec-plex facility. The proposed uses include but are not limited to; 130,000+ square foot indoor rec-plex containing two sheets of NHL regulation ice & spectator seating, Olympic size swimming pool and diving boards/platform, half basketball court and locker rooms, retail space, restaurants, hotels, and office space. The agreement provides for reimbursing the developer a maximum sum of \$12,195,000. The source of paying such costs will be from 50% of the tax increment revenue generated from the parcel that holds the Rec Plex and 75%

of tax increment revenue from the other parcels in the TIF property. Per the intergovernmental agreement, the remaining tax increment revenue is passed through to the affected taxing bodies.

CITY OF O'FALLON, ILLINOIS

COMBINING BALANCE SHEET - TAX INCREMENT FINANCING (TIF) FUNDS

April 30, 2021

	Green Mount Medical TIF	Central Park TIF	Rt. 50/ Scott Troy Rd TIF	Central City TIF	Total
ASSETS					
Cash and cash equivalents	\$ -	\$ 27,216	\$ -	\$ 52,043	\$ 79,259
Receivables, net:					
Taxes	827,988	851,663	368,904	162,836	2,211,391
Other	-	-	-	-	-
Total assets	<u>827,988</u>	<u>878,879</u>	<u>368,904</u>	<u>214,879</u>	<u>2,290,650</u>
DEFERRED OUTFLOWS OF RESOURCES					
None	-	-	-	-	-
Total assets and deferred outflows of resources	<u>827,988</u>	<u>878,879</u>	<u>368,904</u>	<u>214,879</u>	<u>2,290,650</u>
LIABILITIES					
Accounts payable	46	49,152	46	728	49,972
Due to other funds	-	-	15,793	-	15,793
Advances from other funds	4,750,087	-	-	-	4,750,087
Total liabilities	<u>4,750,133</u>	<u>49,152</u>	<u>15,839</u>	<u>728</u>	<u>4,815,852</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable resources - property taxes	827,988	851,663	368,904	162,836	2,211,391
Total liabilities and deferred inflows of resources	<u>5,578,121</u>	<u>900,815</u>	<u>384,743</u>	<u>163,564</u>	<u>7,027,243</u>
FUND BALANCES					
Restricted					
Tax increment financing	-	-	-	51,315	51,315
Unassigned (Deficit)	(4,750,133)	(21,936)	(15,839)	-	(4,787,908)
Total fund balances	<u>(4,750,133)</u>	<u>(21,936)</u>	<u>(15,839)</u>	<u>51,315</u>	<u>(4,736,593)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 827,988</u>	<u>\$ 878,879</u>	<u>\$ 368,904</u>	<u>\$ 214,879</u>	<u>\$ 2,290,650</u>

CITY OF O'FALLON, ILLINOIS

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - TIF FUNDS**

For the Year Ended April 30, 2021

	Green Mount Medical TIF	Central Park TIF	Rte 50/ Scott Troy Rd TIF	Central City TIF	Total
REVENUES					
Taxes:					
Property	\$ 484,224	\$ 743,437	\$ 373,610	\$ 136,723	\$ 1,737,994
Total revenues	484,224	743,437	373,610	136,723	1,737,994
EXPENDITURES					
Current:					
Tax increment financing	229	702,533	358,789	84,783	1,146,334
Total expenditures	229	702,533	358,789	84,783	1,146,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	483,995	40,904	14,821	51,940	591,660
OTHER FINANCING SOURCES (USES)					
Transfers out	(843,338)	-	-	-	(843,338)
Total other financing sources (uses)	(843,338)	-	-	-	(843,338)
NET CHANGE IN FUND BALANCE	(359,343)	40,904	14,821	51,940	(251,678)
FUND BALANCE (DEFICIT), MAY 1	(4,390,790)	(62,840)	(30,660)	(625)	(4,484,915)
FUND BALANCE (DEFICIT), APRIL 30	<u>\$ (4,750,133)</u>	<u>\$ (21,936)</u>	<u>\$ (15,839)</u>	<u>\$ 51,315</u>	<u>\$ (4,736,593)</u>



CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Honorable Mayor and City Council
 City of O'Fallon, Illinois

We have examined management's assertion that the City of O'Fallon, Illinois (the City), 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 year ended April 30, 2021 for the Green Mount Medical Campus TIF Fund, the Central Park TIF Fund, the Route 50/Scott Troy Road TIF Fund, and the Central City TIF Fund. Management is responsible for the City's assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance with specific requirements based on our examination.

Our examination was made in accordance with the standards established by the American Institute of 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 City's compliance with the specified requirements.

In our opinion, management's assertion that the City complied with the aforementioned requirements for the year ended April 30, 2021, is fairly stated in all material respects.

This report is intended solely for the information and use of the Mayor, City Council, management of the City, 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

Springfield, Illinois
 October 27, 2021

City of OFallon
TIF #4 Rte 50/Scott Troy Rd

INTERGOVERNMENTAL AGREEMENTS

FY 2021

A list of all intergovernmental agreements in effect in 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]