FY 2013
ANNUAL TAX INCREMENT FINANCE REPORT

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Name of Municipality:	O'Fallon	Reporting Fiscal Year:	**2013**
County:	St. Clair	Fiscal Year End:	4/30/2013
Unit Code:	088/110/30		

TIF Administrator Contact Information

First Name:	Sandra	Last Name:	Evans		
Address:	255 S. Lincoln	Title:	Director of Finance		
Telephone:	618-624-4500 ext 8723	City:	O'Fallon	Zip:	62269
Mobile		E-mail	sevans@ofallon.org		
Mobile Provider		Best way to contact	___x___ Email _____Mobile	_____Phone _____Mail	

I attest to the best of my knowledge, this report of the redevelopment project areas in: City/Village of

is complete and accurate at the end of this reporting Fiscal year under 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.]

Sandy Evans — 12-12-13

Written signature of TIF Administator — 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 DISTICT

Name of Redevelopment Project Area	Date Designated	Date Terminated
TIF #1 - 158 Corridor TIF District	6/19/1995	
TIF #2 - Green Mount Medical Campus Redevelopment Area	11/21/2011	
TIF #3 - Central Park Redevelopment Area	5/7/2012	

*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 2013

Name of Redevelopment Project Area:	TIF #1 - 158 Corridor (Rasp Farm)
Primary Use of Redevelopment Project Area*:	Combination/Mixed
If "Combination/Mixed" List Component Types:	Other commercial/retail
Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):	
Tax Increment Allocation Redevelopment Act __x___ Industrial Jobs Recovery Law _____	

	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
Were there any activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented in the preceding fiscal year and a description of the activities undertaken? [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] **If yes, please enclose the Activities Statement labeled Attachment D**		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] **If yes, please enclose the Agreement(s) labeled Attachment E**	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] **If yes, please enclose the Additional Information labeled Attachment F**	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] **If yes, please enclose the contract(s) or description of the contract(s) labeled Attachment G**	X	
Were there any reports or meeting minutes submitted to the municipality by the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] **If yes, please enclose the Joint Review Board Report labeled Attachment H**	X	
Were any obligations issued by municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] **If yes, please enclose the Official Statement labeled Attachment I**	X	
Was 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 yes, please enclose the Analysis labeled Attachment J**	X	
Cumulatively, have deposits equal or greater than $100,000 been made 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 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, please enclose a certified letter statement reviewing compliance with the Act labeled Attachment L**		X
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)] **If yes, please enclose list only of the intergovernmental agreements labeled Attachment M**	X	

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

SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d) (5) and 65 ILCS 5/11-74.6-22 (d) (5))
Provide an analysis of the special tax allocation fund.

FY 2013
TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

Fund Balance at Beginning of Reporting Period $ 558,597

Revenue/Cash Receipts Deposited in Fund During Reporting FY:	Reporting Year	Cumulative*	% of Total
Property Tax Increment	$ 354,144	$ 3,484,013	100%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	$ 86	$ 16,998	0%
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%

***must be completed where 'Reporting Year' is populated**

Total Amount Deposited in Special Tax Allocation Fund During Reporting Period $ 354,230

Cumulative Total Revenues/Cash Receipts $ 3,501,011 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) $ 810

Distribution of Surplus

Total Expenditures/Disbursements $ 810

NET INCOME/CASH RECEIPTS OVER/(UNDER) CASH DISBURSEMENTS $ 353,420

FUND BALANCE, END OF REPORTING PERIOD* $ 912,017

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

Total Amount Designated (Carried forward from Section 3.3) $ (4,437,983)

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

FY 2013

TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND

(by category of permissible redevelopment cost, amounts expended during reporting period)

FOR AMOUNTS >$10,000 SECTION 3.2 B MUST BE COMPLETED

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. Costs of studies, administration and professional services—Subsections (q)(1) and (o) (1)		
Legal and accounting fees	810	
		$ 810
2. Cost of marketing sites—Subsections (q)(1.6) and (o)(1.6)		
		$ -
3. Property assembly, demolition, site preparation and environmental site improvement costs. Subsection (q)(2), (o)(2) and (o)(3)		
		$ -
4. Costs of rehabilitation, reconstruction, repair or remodeling of existing public or private buildings. Subsection (q)(3) and (o)(4)		
		$ -
5. Costs of construction of public works and improvements. Subsection (q)(4) and (o)(5)		
		$ -
6. Costs of removing contaminants required by environmental laws or rules (o)(6) - Industrial Jobs Recovery TIFs ONLY		
		$ -

SECTION 3.2 A		
PAGE 2		
7. Cost of job training and retraining, including "welfare to work" programs Subsection (q)(5), (o)(7) and (o)(12)		
		$ -
8. Financing costs. Subsection (q) (6) and (o)(8)		
		$ -
9. Approved capital costs. Subsection (q)(7) and (o)(9)		
		$ -
10. Cost of Reimbursing school districts for their increased costs caused by TIF assisted housing projects. Subsection (q)(7.5) - Tax Increment Allocation Redevelopment TIFs ONLY		
		$ -
11. Relocation costs. Subsection (q)(8) and (o)(10)		
		$ -
12. Payments in lieu of taxes. Subsection (q)(9) and (o)(11)		
		$ -
13. Costs of job training, retraining advanced vocational or career education provided by other taxing bodies. Subsection (q)(10) and (o)(12)		
		$ -

SECTION 3.2 A		
PAGE 3		
14. Costs of reimbursing private developers for interest expenses incurred on approved redevelopment projects. Subsection (q)(11)(A-E) and (o)(13)(A-E)		
		$ -
15. Costs of construction of new housing units for low income and very low-income households. Subsection (q)(11)(F) - Tax Increment Allocation Redevelopment TIFs ONLY		
		$ -
16. Cost of day care services and operational costs of day care centers. Subsection (q) (11.5) - Tax Increment Allocation Redevelopment TIFs ONLY		
		$ -

TOTAL ITEMIZED EXPENDITURES		$ 810

Section 3.2 B

FY 2013

TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

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

___X___ There were no vendors, including other municipal funds, paid in excess of $10,000 during the current reporting period.

Name	Service	Amount

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

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

FY 2013

TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

FUND BALANCE, END OF REPORTING PERIOD	$ 912,017

1. Description of Debt Obligations	Amount of Original Issuance	Amount Designated
N/A		
Total Amount Designated for Obligations	$ -	$ -

2. Description of Project Costs to be Paid		
158 Corridor Agreement (Rasp Farm)		$ 5,350,000
Total Amount Designated for Project Costs		$ 5,350,000

TOTAL AMOUNT DESIGNATED	$ 5,350,000
SURPLUS*/(DEFICIT)	$ (4,437,983)

* NOTE: If a surplus is calculated, the municipality may be required to repay the amount to overlapping taxing

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

FY 2013

TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

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

__X___ 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 - 65 ILCS 5/11-74.4-5 (d) (7) (G) and 65 ILCS 5/11-74.6-22 (d) (7) (G)
PAGE 1

FY 2013

TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

SECTION 5 PROVIDES PAGES 1-3 TO ACCOMMODATE UP TO 25 PROJECTS. PAGE 1 MUST BE INCLUDED WITH TIF REPORT. PAGES 2-3 SHOULD BE INCLUDED ONLY IF PROJECTS ARE LISTED ON THESE PAGES

Check here if NO projects were undertaken by the Municipality Within the Redevelopment Project Area: _____

ENTER total number of projects undertaken by the Municipality Within the Redevelopment Project Area and list them in detail below*. ___3___

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	$ 10,353,239	$ 1,000,000	$ 65,353,239
Public Investment Undertaken	$ 3,118,607	$ 1,000,000	$ 6,968,607
Ratio of Private/Public Investment	3 8/25		9 14/37

Project 1: *IF PROJECTS ARE LISTED NUMBER MUST BE ENTERED ABOVE

WILLIAMSBURG CENTER			
Private Investment Undertaken (See Instructions)	$ 2,265,000		$ 2,265,000
Public Investment Undertaken	$ 847,114		$ 847,114
Ratio of Private/Public Investment	2 31/46		2 31/46

Project 2:

LAKEPOINT CENTER			
Private Investment Undertaken (See Instructions)	$ 3,088,239		$ 3,088,239
Public Investment Undertaken	$ 771,493		$ 771,493
Ratio of Private/Public Investment	4		4

Project 3:

RASP FARM ADDITION			
Private Investment Undertaken (See Instructions)	$ 5,000,000	$ 1,000,000	$ 60,000,000
Public Investment Undertaken	$ 1,500,000	$ 1,000,000	$ 5,350,000
Ratio of Private/Public Investment	3 1/3		11 3/14

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 complete TIF report

SECTION 6

FY 2013

TIF NAME: TIF #1 - 158 Corridor (Rasp Farm)

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
6/19/1995	$ 893,141	$ 5,924,387

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

_X____ 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
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -

SECTION 8

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

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

ATTACHMENT B

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, Gary Graham, 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, 2012 – April 30, 2013).

12-12-13
Date

Gary Graham
Mayor of the City of O'Fallon

255 South Lincoln O'Fallon, IL 62269 Phone: (618) 624-4500 Fax : (618) 624-4508

ATTACHMENT C

"(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, 2012- April 30, 2013).

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.

12-12-13
Date

Terry L. Bruckert
Signature

255 South Lincoln O'Fallon, IL 62269 Phone: (618) 624-4500 Fax : (618) 624-4508

ATTACHMENT D

City of O'Fallon
St. Clair County, Illinois

STATEMENT OF ACTIVITIES TO FURTHER
OBJECTIVES OF THE REDEVELOPMENT PLAN

Year Ended April 30, 2013

Williamsburg Center

Williamsburg Center is an office development that the City contracted with the developer to design, engineer, manage, and finance construction of drives, sidewalks, sanitary sewer extensions, and other improvements. This project is complete.

Lakepoint Centre

Lakepoint Centre is a combination/mixed type development including retail, office, and restaurant spaces. As part of this development, the City contracted with the developer to design, engineer, and construct drives, sidewalks, storm water control facilities, and other improvements. This project is complete.

Rasp Farm

The Rasp Farm property has been annexed into the City and purchased by a single developer. The developer will develop a drainage system to correct the ongoing flooding issues on this property. After the system is in place, the developer is to donate the drainage area and 15 acres of green space back to the City. The developer has received $1.5 million the TIF has already generated. The developer will receive any amounts generated of the remaining TIF life of seven years. The City plans to create a new business park. No activity has happened between May 1, 2012 and April 30, 2013.

City of O'Fallon
St. Clair County
Year Ended April 30, 2013

	TOTAL TAX INCREMENT FINANCING	TIF #1 Rasp Farm	TIF #2 Green Mount	TIF #3 Central Park
REVENUE				
Property Tax	$ 354,144	$ 354,144	$ -	$ -
Investment Income	$ 86	$ 86	$ -	$ -
TOTAL REVENUE	**$ 354,230**	**$ 354,230**	**$ -**	**$ -**
EXPENDITURES				
Development	$ 750	$ 750	$ -	$ -
Tax Increment Financing	$ 19,323	$ 60	$ 4,770	$ 14,493
Captial expenditures	$ -	$ -		
TOTAL EXPENDITURES	**$ 20,073**	**$ 810**	**$ 4,770**	**$ 14,493**
Excess (deficiency) of revenue over expenditure	$ 334,157	$ 353,420	$ (4,770)	$ (14,493)
Fund Balance Beginning of Year	$ 478,100	$ 558,597	$ (39,065)	$ (41,432)
Fund Balance 4/30/2013	$ 812,257	$ 912,017	$ (43,835)	$ (55,925)

City of O'Fallon
St. Clair County, Illinois

COMBINING STATEMENT OF REVENUES, EXP
AND CHANGES IN FUND BALANCI
NONMAJOR GOVERNMENTAL FUNI

Year Ended April 30, 2013

			Capital Pr		
	Tax Increment Financing	Hotel/ Motel Fund	Capital Improvement	2002 Bond Issue	Convention Center
REVENUES					
Property taxes	$ 354,144	$ -	$ -	$ -	$ -
Intergovernmental receipts					
Sales tax	-	-	-	-	-
Replacement taxes	-	-	-	-	-
Grants	-	-	-	-	-
Motor fuel taxes	-	-	-	-	-
Administrative fees and rentals	-	-	-	-	-
Room tax	-	695,511	-	-	-
Investment income	86	550	1,412	-	1,607
Annex fees	-	-	-	-	-
Park extraction fees	-	-	-	-	-
Subdivision fees	-	-	-	-	-
Build America bond rebates	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Fee in lieu of taxes	-	-	-	-	-
Total revenues	354,230	696,061	1,412	-	1,607
EXPENDITURES					
General government	-	-	1,916	-	-
Highways and streets	-	-	-	-	-
Development	750	81,922	-	-	-
Tax Increment Financing	19,323	-	-	-	-
Tourism	-	50,464	-	-	-
Capital expenditures	-	-	1,100,022	-	-
Debt service					
Bond issuance costs	-	-	-	-	-
Principal retirement	-	-	184,500	537,400	193,800
Interest and fiscal charges	-	-	-	423,344	334,757
Total expenditures	20,073	132,386	1,286,438	960,744	528,557
Excess (deficiency) of revenues over expenditures	334,157	563,675	(1,285,026)	(960,744)	(526,950)
OTHER FINANCING SOURCES (USES)					
Proceeds from bond issue	-	-	-	-	-
Discount on sale of bonds	-	-	-	-	-

(continued on next page)

COMBINING STATEMENT OF REVENUES, E
AND CHANGES IN FUND BALAN
NONMAJOR GOVERNMENTAL FU
(continued)
Year Ended April 30, 2013

					Capital I
	Tax Increment Financing	Hotel/ Motel Fund	Capital Improvement	2002 Bond Issue	Convention Center
OTHER FINANCING SOURCES (USES) (continued)					
Transfer from other funds	-	-	600,868	960,174	528,237
Transfer (to) other funds	-	(398,009)	-	-	-
Total other financing sources (uses)	-	(398,009)	600,868	960,174	528,237
Net change in fund balance	334,157	165,666	(684,158)	(570)	1,287
Fund balance, beginning of year	478,100	1,011,881	2,195,667	425,716	1,377,898
FUND BALANCE (DEFICIT), END OF YEAR	$ 812,257	$ 1,177,547	$ 1,511,509	$ 425,146	$ 1,379,185

ALLISON KNAPP & SIEKMANN, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

October 17, 2013

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
TAX INCREMENT FINANCING ACT

We have audited the basic financial statements of the City of O'Fallon, Illinois, for the year ended April 30, 2013, and have issued our report thereon dated October 17, 2013, which was qualified for not determining whether the net pension obligation for the Police Pension is over or underfunded, an omission of a portion of the Police Pension disclosures, not determining a cost or liability for other post-employment benefit costs and the omission of the other post-employment benefits disclosures. The financial statements are the responsibility of management for the City of O'Fallon. Our responsibility is to express opinions on the financial statements based on our audit.

Our audit was made in accordance with U. S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The management of the City of O'Fallon, Illinois is responsible for the government's compliance with laws and regulations. In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the accounting provisions in Subsection (q) of Section 11-74.4-3 of Public Act 85-1142 insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

This report is intended solely for the information and use of the City Council and management of the City of O'Fallon, Illinois and the State of Illinois, and is not intended to be and should not be used by anyone other than these specified parties.

Allison Knapp & Siekmann, Ltd.

Belleville, Illinois

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