

FY 2017
ANNUAL TAX INCREMENT FINANCE
REPORT



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

Name of Municipality: City of Decatur Reporting Fiscal Year: 2017
 County: Macon Fiscal Year End: 12/31/17
 Unit Code: 055/020/030

TIF Administrator Contact Information

First Name: Billy Last Name: Tyus
 Address: 1 Gary K. Anderson Plaza Title: Deputy City Manager
 Telephone: 217-424-2801 City: Decatur Zip: 62523
 E-mail-
 required Btyus@decaturil.gov

I attest to the best of my knowledge, that this FY 2017 report of the redevelopment project area(s)
 in the City/Village of:
 is complete and accurate pursuant to Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and
 Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

Billy Tyus 7-18th-18
 Written signature of TIF Administrator Date

Section 1 (65 ILCS 5/11-74.4-5 (d) (1.5) and 65 ILCS 5/11-74.6-22 (d) (1.5)*)

FILL OUT ONE FOR EACH TIF DISTRICT

Name of Redevelopment Project Area	Date Designated	Date Terminated
Eastgate Commons	8/7/06	
Olde Towne Tif	5/15/00	
Southeast Plaza	5/5/97	
Near North TIF	11/3/03	
The Pines Shopping Center TIF	2/16/10	
Southside TIF	7/1/13	
Grand Avenue Tif	5/6/13	

*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 2017

Name of Redevelopment Project Area (below):

NEAR NORTH TIF

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:

Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):

Tax Increment Allocation Redevelopment Act
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
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 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 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 and Attachment J. I MUST be Yes	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, Analysis MUST be attached and labeled Attachment J	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose Audited financial statements of the special tax allocation fund labeled Attachment K		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, The audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (g) of Section 11-74.4-3 labeled Attachment L		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] If yes, please enclose list only, not actual agreements labeled Attachment M		X

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

FY 2017

TIF NAME:

Near North TIF

Special Tax Allocation Fund Balance at Beginning of Reporting Period

\$ 104,864

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	\$ 224,559	\$ 2,032,546	100%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 464	\$ 5,082	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%

All Amount Deposited in Special Tax Allocation by source

\$ 225,023

Cumulative Total Revenues/Cash Receipts

\$ 2,037,628 | 100%

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

\$ 393,026

Distribution of Surplus

\$

Total Expenditures/Disbursements

\$ 393,026

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

\$ (168,003)

FUND BALANCE, END OF REPORTING PERIOD*

\$ (63,139)

* 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 2017

TIF NAME: Near North TIF

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.		
		\$ -
2. Annual administrative cost.		
		\$ -
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.		
		\$ -
6. Costs of the construction of public works or improvements.		
		\$ -

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.		
Debt Service Retirement & Interest - Infrastructure	165,369	
		\$ 165,369
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.		
Decatur Township	3,741	
Decatur Park District	12,091	
Macon County	12,005	
Richland Community College	5,716	
Decatur School District	50,131	
Accrued Taxing District Payments	143,972	
		\$ 227,657
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		\$ 393,026

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 2017

TIF NAME:

Near North TIF

FUND BALANCE BY SOURCE

\$ (63,139)

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

Amount of Original Issuance	Amount Designated

Total Amount Designated for Obligations

\$ - \$ -

2. Description of Project Costs to be Paid

Amount of Original Issuance	Amount Designated

Total Amount Designated for Project Costs

\$ -

TOTAL AMOUNT DESIGNATED

\$ -

SURPLUS/(DEFICIT)

\$ (63,139)

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

FY 2017

TIF NAME: Near North TIF

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
 X ___ 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 2017

TIF Name:

Near North TIF

Page 1 is to be included with TIF report. Pages 2 and 3 are to be included **ONLY** if projects are listed.

Select **ONE** of the following by indicating an 'X':

1. NO projects were undertaken by the Municipality Within the Redevelopment Project Area.	
2. The Municipality DID undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	x
2a. The number of projects undertaken by the municipality within the Redevelopment Project Area:	12

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)	\$ 41,649,683	\$ -	\$ -
Public Investment Undertaken	\$ 32,108,807	\$ 250,000	\$ -
Ratio of Private/Public Investment	1 11/37		0

*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

Project 1*: Wabash Crossing Phase I Rental Housing

Private Investment Undertaken (See Instructions)	\$ 14,566,298		
Public Investment Undertaken	\$ 10,991,499		
Ratio of Private/Public Investment	1 27/83		0

Project 2*: Wabash Crossing -Phase I Infrastructuere

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 4,859,680		
Ratio of Private/Public Investment	0		0

Project 3*: Wabash Crossing Phase 2 and 3 Infrastructure (built in phase 1)

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 3,511,764		
Ratio of Private/Public Investment	0		0

Project 4*: Wabash Crossing Phase II Rental Housing

Private Investment Undertaken (See Instructions)	\$ 14,613,335		
Public Investment Undertaken	\$ 8,450,000		
Ratio of Private/Public Investment	1 62/85		0

Project 5*: Wabash Crossing Phase 2 Infrastucture

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 4,295,864		
Ratio of Private/Public Investment	0		0

Project 6*: Wabash Crossing Phase 3 Rental Housing

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

Project 7*: Wabash Crossing Phase 3 Infrastructure

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken		\$ 250,000	
Ratio of Private/Public Investment	0		0

Project 8*: Northeast Community Fund

Private Investment Undertaken (See Instructions)	\$ 17,000		
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 9*: Water Street Mission

Private Investment Undertaken (See Instructions)	\$ 17,500		
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 10*: Wabash Crossing Phase 3

Private Investment Undertaken (See Instructions)	\$ 6,361,750		
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 11*: Northeast Community Fund - 825 N. Water

Private Investment Undertaken (See Instructions)	\$ 73,800		
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 12*: Crossing Healthcare

Private Investment Undertaken (See Instructions)	\$ 5,000,000		
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



CITY OF DECATUR ILLINOIS

#1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523-1196

June 19, 2018

To Whom It May Concern:

I am the City Manager of the City of Decatur, and it is my opinion that with regard to the redevelopment project areas commonly known as:

The Near North Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2003-64, 2003-65 and 2003-66

The Olde Towne Redevelopment Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2000-36, 2000-37 and 2000-38

The Southeast Plaza Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 97-32, 97-33, 97-34 and 97-35

The Eastgate Commons Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2006-98, 2006-99, 2006-100 and 2006-101

The Pines Shopping Center Project Area and the tax increment financing adopted therefore, as approved by City of Decatur ordinances numbered 2010-04, 2010-05 and 2010-06

The Grand Avenue Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2013-37, 2013-38 and 2013-39

The Southside Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2013-58, 2013-59 and 2013-60

That the City of Decatur is in compliance with the requirements of the Tax Increment and Allocation Redevelopment Act (65 ILCS 5/11-74.4-1 et seq.) during the fiscal year ending December 31, 2017.

Sincerely,

Tim Gleason
City Manager



CITY OF DECATUR, ILLINOIS

#1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523-1196

June 28, 2018

To Whom It May Concern:

I am the Corporation Counsel of the City of Decatur, and it is my opinion that with regard to the redevelopment project areas commonly known as:

The Near North Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2003-64, 2003-65 and 2003-66

The Olde Towne Redevelopment Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2000-36, 2000-37 and 2000-38

The Southeast Plaza Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 97-32, 97-33, 97-34 and 97-35

The Eastgate Commons Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2006-98, 2006-99, 2006-100 and 2006-101

The Pines Shopping Center Project Area and the tax increment financing adopted therefore, as approved by City of Decatur ordinances numbered 2010-04, 2010-05 and 2010-06

The Grand Avenue Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2013-37, 2013-38 and 2013-39

The Southside Redevelopment Project Area and the tax increment financing adopted therefore, as approved by the City of Decatur ordinances numbered 2013-58, 2013-59 and 2013-60

That to the best of my information and belief and in reliance on information as presented in Exhibit A attached, the City of Decatur is in compliance with the requirements of the Tax Increment and Allocation Redevelopment Act (65 ILCS 5/11-74.4-1 et seq.) during the fiscal year ending December 31, 2017.

Sincerely,

A handwritten signature in black ink, appearing to read "Wendy Morthland".

Wendy Morthland
Corporation Counsel

Attachment C



CITY OF DECATUR, ILLINOIS

#1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523-1196

June 28, 2018

I, Billy Tyus, am the Deputy City Manager for the City of Decatur, IL (the "City") and was formerly the head of the Development Services Department where, in such capacity, I was also the TIF Administrator for the City for purposes of the report (defined below). In such capacity, I am providing this Certification for the Corporation Counsel of the City to rely upon in connection with the opinion required by either Section 11-74.4-5 (d)(4) of the Tax Increment Allocation Redevelopment Act, 65 or ILCS 5.11-74.4-1 et seq. (the Act) in connection with the submission of an annual report (the "Report") containing the information required by Section 11-74.4-5 (d) of the Act for each of the Redevelopment Project Areas listed in Section 1 of the Report and hereby incorporated in this Certification (the "Redevelopment Project Areas").

I hereby certify the following to the Corporation Counsel of the City:

1. The Development Services Department had responsibility for and is familiar with the activities in each of the Redevelopment Project Areas for the period for which the Report is being filed. As TIF administrator I am familiar with the requirements of the Act and with respect to legal issues that may arise from time to time regarding the requirements of, and compliance with, the Act was encouraged to seek and obtain the legal guidance of the City's Legal Department and outside counsel.
2. As TIF Administrator I have monitored compliance with the requirements of the Act during the previous fiscal year in connection with each of the Redevelopment Project Areas.
3. I have reviewed each certified audit report, to the extent such an audit report is required to be obtained by Section 11-74.4-5 (d)(9) of the Act which is required to review compliance with the Act in certain respects, to determine if such audit report contains information that might affect this certification.
4. I have also reviewed such other documents and records as I have deemed reasonably necessary to enable me to provide this Certification.

Based on the foregoing and requirements for serving as TIF Administrator, I hereby certify to the Corporation Counsel of the City that, in all material respects, that I have taken the appropriate actions to ensure that the City is compliance with the provisions and requirements of the Act in effect and then applicable at the time actions were taken from time to time with respect to each of the Redevelopment Project Areas.

This certification is given in an official capacity and not personally and no personal liability shall derive herefrom. Further, this Certification may be relied upon only by the Corporation Counsel of the City in providing the required legal opinion in connection with the Report, and not by any other party.

Sincerely,

A handwritten signature in black ink, appearing to read "Billy Tyus".

Billy Tyus
Deputy City Manager

Exhibit A

Attachment C

MINUTES OF THE MEETING
OF THE
NEAR NORTH REDEVELOPMENT PROJECT
JOINT REVIEW BOARD

Monday, July 2, 2018, 9:00 P.M.
Council Conference Room, Third Floor
Decatur Civic Center

The July 2, 2018 meeting of the Near North Redevelopment Project Joint Review Board was called to order at 9:25 a.m. in the Council Conference Room by Mr. Billy Tyus who determined a quorum was present.

Members Present: Bill Clevenger, Decatur Park District
Jay Dunn, Macon County
Todd Covault, Decatur Public School District #61
Lisa Stanley, Decatur Township
Ron James, Community Member at Large
Ray Lai, City of Decatur

Members Absent: Greg Florian, Richland Community College

Others Present: Billy Tyus, City of Decatur
Tim Dudley, City of Decatur
Kim Althoff, City of Decatur

New Business

Mr. Billy Tyus reported on the TIF Annual Report which was in draft form. The report will be finalized after this meeting and final review. Mr. Tyus stated the reporting dates are for January 1, 2017 through December 31, 2017. The Near North TIF District was established in 2003.

Mr. Tyus stated the fund earned \$224,559 from property tax increments and \$464 in interest income. Total expenditures for the year were \$393,026. The expenditures were payments to the taxing bodies. The fund balance at the end of the reporting period is \$(63,139).

It was moved and seconded (Covault/Dunn) to approve the Annual Report for the Near North TIF District. Motion carried unanimously.

CITY OF DECATUR, ILLINOIS
TIF WABASH CROSSING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - CASH BASIS (NON-GAAP)
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2017

	Budget	Actual
REVENUES		
Property Taxes	\$ 215,000	\$ 224,559
Investment Income	-	464
Total Revenues	215,000	225,023
 EXPENDITURES		
Current:		
Economic and Urban Development	84,000	83,685
Debt Services:		
Principal Retirement	51,250	51,250
Interest and Other Charges	114,119	114,119
Total Expenditures	249,369	249,054
	\$ (34,369)	(24,031)
 NET CHANGES IN BUDGETARY BASIS TO GAAP		(143,972)
Net Change in Fund Balance (Deficit) - GAAP Basis		(168,003)
 FUND BALANCE, BEGINNING OF YEAR		104,864
 FUND DEFICIT, END OF YEAR		\$ (63,139)



CliftonLarsonAllen

CliftonLarsonAllen LLP
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**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE WITH ILLINOIS MUNICIPAL CODE
SUBSECTION (Q) SECTION 11-74.4-3 OF PUBLIC ACT 85-1142**

The Mayor and City Council
City of Decatur, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Decatur, Illinois, (the City) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 8, 2018.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Decatur, Illinois failed to comply with Subsection (Q) of Section 11-74.4-3 of Public Act 85-1142, insofar as it relates to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above-referenced Illinois Municipal Code, insofar as it relates to accounting matters.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Decatur, Illinois' basic financial statements. The supplementary information included in the accompanying schedules, as TIF Olde Town Fund, TIF South East Plaza Fund, TIF Wabash Crossing Fund, TIF Eastgate Fund, TIF Pines Shopping Fund, TIF Southside Fund, and TIF Grand and Oakland Fund statements of revenues, expenditures, and changes in fund balances (deficit) - cash basis (non-GAAP) - budget and actual, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

ATTACHMENT L

The Mayor and City Council
City of Decatur, Illinois

The TIF Olde Town Fund, TIF South East Plaza Fund, TIF Wabash Crossing Fund, TIF Eastgate Fund, TIF Pines Shopping Fund, TIF Southside Fund, and TIF Grand and Oakland Fund statements of revenues, expenditures, and changes in fund balances (deficit) - cash basis (non-GAAP) - budget and actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, based on our audit, the procedures performed as described above, the TIF Olde Town Fund, TIF South East Plaza Fund, TIF Wabash Crossing Fund, TIF Eastgate Fund, TIF Pines Shopping Fund, TIF Southside Fund, and TIF Grand and Oakland Fund statements of revenues, expenditures, and changes in fund balances (deficit) - cash basis (non-GAAP) - budget and actual are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The purpose of this communication relates to compliance with the aforementioned Illinois Municipal Code, and is intended solely for the information and use of the City Council, City Management, and State of Illinois, and is not intended to be used by anyone other than those specified parties.



CliftonLarsonAllen LLP

Champaign, Illinois
June 8, 2018

**LIST OF INTERGOVERNMENTAL AGREEMENTS
NEAR NORTH TIF
1/1/17-12/31/17**

1. Decatur Park District
 - a) Financial transfer: Payments to District totaling \$12,091 as per agreement
2. Richland Community College
 - a) Financial transfer: Payments to College totaling 5716 as per agreement.
3. Macon County
 - a) Financial transfer: Payments to Macon County totaling \$12,005 as per agreement
4. Decatur Public School District 61
 - a) Financial transfer: Payments to District totaling \$50,131 as per agreement
5. Decatur Township
 - a) Financial transfer: Payments totaling \$3,741 as per agreement

ATTACHMENT M