



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

**FY 2019**

<b>Name of Redevelopment Project Area (below):</b>  <p style="text-align: center;">One Normal Plaza Redevelopment Area</p>
--

**Primary Use of Redevelopment Project Area\*:** Combination/Mixed

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

Commercial/ Residential
<b>If "Combination/Mixed" List Component Types:</b>

<b>Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):</b> Tax Increment Allocation Redevelopment Act <u>  X  </u> Industrial Jobs Recovery Law                              _____
---

**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 <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] <b>If yes, please enclose the Joint Review Board Report (labeled Attachment H).</b>		X
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] <b>If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached 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 2019

**One Normal Plaza Redevelopment Area**

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 104

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	\$ 19,072	\$ 135,126	100%
State Sales Tax Increment	\$ -	\$ -	0%
Local Sales Tax Increment	\$ -	\$ -	0%
State Utility Tax Increment	\$ -	\$ -	0%
Local Utility Tax Increment	\$ -	\$ -	0%
Interest	\$ 73	\$ 345	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 Fund \$ 19,145

Cumulative Total Revenues/Cash Receipts \$ 135,471 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 19,249

Transfers to Municipal Sources \$ -

Distribution of Surplus

Total Expenditures/Disbursements \$ 19,249

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ (104)

Previous Year Adjustment (Explain Below) \$ -

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

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

**Previous Year Explanation:**

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 2019

TIF NAME:

One Normal Plaza Redevelopment Area

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.		
Demolition Costs - reimburse general fund	19,249	
		\$ 19,249
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 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]**

**FY 2019**

**TIF NAME:** **One Normal Plaza Redevelopment Area**

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:	

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

**PAGE 1**

**FY 2019**

**TIF Name:** **One Normal Plaza Redevelopment Area**

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':**

<b>1. NO</b> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
--	--

<b>2.</b> The Municipality <b>DID</b> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	X
--	---

<b>2a.</b> The total number of <b>ALL</b> activities undertaken in furtherance of the objectives of the redevelopment plan:	2
---	---

LIST <b>ALL</b> projects undertaken by the Municipality Within the Redevelopment Project Area:			
<b>TOTAL:</b>	<b>11/1/99 to Date</b>	<b>Estimated Investment for Subsequent Fiscal Year</b>	<b>Total Estimated to Complete Project</b>
Private Investment Undertaken (See Instructions)	\$ 359,711	\$ -	\$ 359,711
Public Investment Undertaken	\$ 116,901	\$ 37,462	\$ 493,533
Ratio of Private/Public Investment	3 1/13		43/59

\*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

**Project 1\*: Terri Ryburn - 305 Pine St**

Private Investment Undertaken (See Instructions)	\$ 359,711		\$ 359,711
Public Investment Undertaken	\$ 9,633		\$ 9,633
Ratio of Private/Public Investment	37 14/41		37 14/41

**Project 2\*: Remediation and Removal of Admin Bldg**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 107,268	\$ 37,462	\$ 483,900
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





October 30, 2019

Local Government Division  
Office of the Comptroller  
100 W. Randolph, Suite 15-500  
Chicago, IL 60601

Re: Report of Annual Activities – One Normal Plaza Renewal Redevelopment Project Area  
April 1, 2018 - March 31, 2019

Dear Local Government Compliance Manager:

Pursuant to the Tax Increment Allocation Redevelopment Act, the Town of Normal hereby submits the annual Tax Increment Finance Report for Normal for the period from April 1, 2018 through March 31, 2019.

I hereby certify that the Town of Normal has complied with all requirements of the Tax Increment Allocation Redevelopment Act, including reporting requirements during Fiscal Year 2018-19.

Should you have any questions concerning our annual report, please contact Andrew Huhn, Finance Director (309) 454-2444.

Sincerely,



Christopher Koos  
Mayor

Enclosure



October 30, 2019

Local Government Division  
Office of the Comptroller  
100 W. Randolph, Suite 15-500  
Chicago, IL 60601

Re: Report of Annual Activities – One Normal Plaza Redevelopment Project Area  
April 1, 2018 – March 31, 2019

Dear Local Government Compliance Manager:

I am legal counsel for the Town of Normal, Illinois (the "Town"), and in accordance with the requirements of Section 11-74.4-5 of the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code, I have examined, *inter alia*, the following:

1. The Annual Tax Increment Finance Report for One Normal Plaza Redevelopment Project Area dated October 30, 2019.
2. A letter dated October 30, 2019, from Christopher Koos, Mayor, addressed to the Office of the Comptroller as addressed above regarding the certification by the Mayor as the Chief Executive Office of the Town, as required by Section 11-74.4-5.

Based on the foregoing and in reliance on the factual matters contained therein, but without having independently verified the accuracy or completeness of such factual matters, I am of the opinion that, the Town was in compliance with the Act of and during the period covered by such reported information.

Sincerely,

A handwritten signature in black ink that reads "B. D. Day".

Brian D. Day  
Corporation Counsel

*"Committed to Service Excellence"*

11 Uptown Circle • Post Office Box 589 • Normal, Illinois 61761-0589  
Telephone (309) 454-2444 • Fax (309) 454-9609 • TDD (309) 454-9630  
www.normal.org

## Attachment D

### ISSCS Administration Building

A redevelopment agreement negotiated in FY 17 and amended in FY 18 resulted in demolition of the derelict administration building on the grounds of the former Illinois Soldiers' and Sailors' Children's School. Under the terms of the agreement, property owner Nic Africano contracted for asbestos removal and demolition of the administration building.

The Town reimbursed Mr. Africano the cost of asbestos removal and demolition in the amount of \$483,900. In exchange, Mr. Africano sold the Town the vacant parcel on which the administration building was located for \$1. The Town will hold title to the property for two years during which time Mr. Africano may purchase the property for the amount of reimbursement previously paid to him by the Town.

As part of the agreement, Mr. Africano is obligated to renovate the infirmary for occupancy. If the infirmary renovation is not complete by Sept. 30, 2018, Mr. Africano will deed a second parcel containing the infirmary to the Town for \$1. The Town is currently renegotiating this obligation with Mr. Africano to allow for extension of the completion date.

The Town reserves the ability to reimburse itself for TIF eligible expenses associated with this project, but limited revenue generation in this TIF will likely not allow for substantial reimbursement.

### Sprague's Super Service

Located on historic Route 66, Sprague's Super Service opened to the public in August 2017. The Tudor Revival structure, built in 1931, is a designated Town of Normal Historic Landmark and on the National Register of Historic Places.

In May 2016, hoping to capitalize on the state and national resurgence of Route 66 tourism, the Town entered into an agreement to purchase and renovate a former gasoline station at 305 East Pine Street. Owner Terri Ryburn purchased the property in 2006 with the intent of restoring the building, renovating the interior as a retail shop, and marketing the site to Route 66 travelers. The Town contributed a small amount of TIF funds to her project.

The renovations proved more extensive and costly than expected, and Ms. Ryburn agreed to sell the property to the Town. The Town subsequently purchased the property, invested in interior and exterior improvements, and agreed to lease the building to Ms. Ryburn who operates a gift shop and welcome center on the first floor and occupies an apartment on the upper floor.

The Town reserves the ability to use future TIF revenue for eligible expenses related to this project, but limited revenue generation in this TIF makes reimbursement unlikely.



MINUTES  
 Joint Review Board  
 Town of Normal One Normal Plaza TIF  
 Redevelopment Plan and Project  
 September 19, 2018

The Joint Review Board (JRB) for the Town of Normal One Normal Plaza Tax Increment Financing District met September 19, 2018 to review the One Normal Plaza Tax Increment Redevelopment Plan and Project.

JRB members present were Doug Minter, Heartland Community College; M. Curt Richardson, Unit District #5; Sarah Grammer, Normal Township; Pam Reece, Town of Normal; Bill Wasson, McLean County and Jeanne Moonan, Citizen Representative. Doug Minter called the meeting to order at 3:45 PM and asked for nominations for Chairman. Bill Wasson nominated Mr. Minter. Mr. Richardson seconded, and the motion passed with all ayes.

Also in attendance were John Alft; Keith Cornille, President of Heartland Community College; and Town of Normal staff members Andrew Huhn, Finance Director; Karen Killingsworth, Finance Manager; Deanna Willey, Accountant; Brian Day, Corporation Counsel; and Sally Heffernan, Economic Development Director. Derek Beigh of The Pantagraph was also present.

Mr. Richardson moved approval of the minutes of September 13, 2017; Mr. Wasson seconded, and the motion passed on a unanimous voice vote.

Sally said one project received TIF funding in the past year. A redevelopment agreement between property owner Nic Africano and the Town resulted in the demolition of the derelict administration building on the grounds of the former Illinois Soldiers' and Sailors' Children's School. Under the terms of the agreement, property owner Nic Africano contracted for asbestos removal and demolition of the administration building.

The Town reimbursed Mr. Africano the cost of asbestos removal and demolition in the amount of \$483,900. In exchange, Mr. Africano sold the Town the vacant parcel on which the administration building was located for \$1. The Town will hold title to the property for two years during which time Mr. Africano may purchase the property for the amount of reimbursement previously paid to him by the Town.

As part of the agreement, Mr. Africano is obligated to renovate the infirmary for occupancy. If the infirmary renovation is not complete by Sept. 30, 2018, Mr. Africano will deed a second parcel containing the infirmary to the Town for \$1. The Town is currently renegotiating this obligation with Mr. Africano to allow for extension of the completion date.

The Town reserves the ability to reimburse itself for TIF eligible expenses associated with this project, but limited revenue generation in this TIF will likely not allow for substantial reimbursement.

Mr. Richardson moved to adjourn the meeting of the One Normal Plaza JRB. Mr. Wasson seconded, and the motion passed on a unanimous voice vote.

TOWN OF NORMAL, ILLINOIS

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COMPREHENSIVE ANNUAL FINANCIAL  
REPORT



FOR THE FISCAL YEAR ENDED  
MARCH 31, 2019

**TOWN OF NORMAL, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet  
March 31, 2019**

	Special Revenue			
	Motor Fuel Tax	Community Development	Fed Equitable Sharing	Park Land Dedication
<b>ASSETS</b>				
Cash and Investments	\$ 3,165,919	\$ 1,000	\$ 89,930	\$ 199,449
Receivables - Net of Allowances				
Property Taxes	-	-	-	-
Interest	9,525	-	-	-
Other	99,063	3,947	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 3,274,507</u>	<u>\$ 4,947</u>	<u>\$ 89,930</u>	<u>\$ 199,449</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 78,871	\$ 3,947	\$ -	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	<u>78,871</u>	<u>3,947</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted	3,195,636	1,000	89,930	-
Committed	-	-	-	199,449
Assigned	-	-	-	-
Total Fund Balances	<u>3,195,636</u>	<u>1,000</u>	<u>89,930</u>	<u>199,449</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,274,507</u>	<u>\$ 4,947</u>	<u>\$ 89,930</u>	<u>\$ 199,449</u>

Capital Projects						
Capital Investment	Main and Osage TIF	Main and I-55 TIF	One Normal Plaza	Roadway	Northtown TIF	Totals
\$ 1,299,517	\$ -	\$ 10,190	\$ -	\$ 1,766,986	\$ -	\$ 6,532,991
-	841,387	72,529	37,447	-	615	951,978
3,035	-	-	-	2,252	-	14,812
6,730	-	-	-	-	-	109,740
-	-	-	-	250,000	-	250,000
<u>\$ 1,309,282</u>	<u>\$ 841,387</u>	<u>\$ 82,719</u>	<u>\$ 37,447</u>	<u>\$ 2,019,238</u>	<u>\$ 615</u>	<u>\$ 7,859,521</u>
\$ 6,192	\$ -	\$ -	\$ -	\$ 47,138	\$ -	\$ 136,148
-	841,387	72,529	37,447	-	615	951,978
6,192	841,387	72,529	37,447	47,138	615	1,088,126
-	-	10,190	-	-	-	3,296,756
-	-	-	-	-	-	199,449
1,303,090	-	-	-	1,972,100	-	3,275,190
<u>1,303,090</u>	<u>-</u>	<u>10,190</u>	<u>-</u>	<u>1,972,100</u>	<u>-</u>	<u>6,771,395</u>
<u>\$ 1,309,282</u>	<u>\$ 841,387</u>	<u>\$ 82,719</u>	<u>\$ 37,447</u>	<u>\$ 2,019,238</u>	<u>\$ 615</u>	<u>\$ 7,859,521</u>

**TOWN OF NORMAL, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended March 31, 2019**

	Special Revenue			
	Motor Fuel Tax	Community Development	Fed Equitable Sharing	Park Land Dedication
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,387,533	309,379	-	-
Charges for Services	-	-	-	48,421
Investment Income	56,468	1,313	506	1,014
Miscellaneous	-	-	-	-
Total Revenues	1,444,001	310,692	506	49,435
Expenditures				
Current				
General Government	-	-	-	-
Highway and Streets	423,482	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	310,692	-	-
Total Expenditures	423,482	310,692	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,020,519	-	506	49,435
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Net Change in Fund Balances	1,020,519	-	506	49,435
Fund Balances - Beginning	2,175,117	1,000	89,424	150,014
Fund Balances - Ending	\$ 3,195,636	\$ 1,000	\$ 89,930	\$ 199,449

Capital Projects							
Capital Investment	Main and Osage TIF	Main and I-55 TIF	One Normal Plaza	Roadway	Northtown TIF	Totals	
\$ -	\$ 774,513	\$ 10,145	\$ 19,072	\$ -	\$ 593	\$ 804,323	
-	-	-	-	-	-	1,696,912	
-	-	-	-	-	-	48,421	
24,066	4,501	45	73	45,348	1	133,335	
(6,015)	-	-	-	-	-	(6,015)	
18,051	779,014	10,190	19,145	45,348	594	2,676,976	
26,214	728,269	-	-	-	-	754,483	
-	-	-	-	1,999,176	-	2,422,658	
247,817	-	-	-	-	-	247,817	
353,609	-	-	-	-	-	664,301	
627,640	728,269	-	-	1,999,176	-	4,089,259	
(609,589)	50,745	10,190	19,145	(1,953,828)	594	(1,412,283)	
684,370	-	-	-	1,750,855	-	2,435,225	
-	(277,043)	-	(19,249)	-	(594)	(296,886)	
684,370	(277,043)	-	(19,249)	1,750,855	(594)	2,138,339	
74,781	(226,298)	10,190	(104)	(202,973)	-	726,056	
1,228,309	226,298	-	104	2,175,073	-	6,045,339	
\$ 1,303,090	\$ -	\$ 10,190	\$ -	\$ 1,972,100	\$ -	\$ 6,771,395	

**REPORT OF INDEPENDENT ACCOUNTANTS**

July 31, 2019

The Honorable Town Mayor  
Members of the Town Council  
Town of Normal, Illinois

We have examined management's assertion included in its representation report that the Town of Normal, Illinois, with respect to the One Normal Plaza Redevelopment Project Area, complied with the requirements 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 March 31, 2019. As discussed in that representation letter, management is responsible for the Town of Normal, Illinois' compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Town of Normal, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town of Normal, Illinois' compliance with specified requirements.

In our opinion, management's assertion that the Town of Normal, Illinois complied with the aforementioned requirements during the year ended March 31, 2019 is fairly stated in all material respects.

This report is intended solely for the information and use of the Town Mayor, Town Council, management, and the Illinois Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP