Name of Municipality: Evanston  Reporting Fiscal Year:  2018  
County: Cook  Fiscal Year End: 12/31/2018  
Unit Code: 016/175/30  

**TIF Administrator Contact Information**

<table>
<thead>
<tr>
<th>First Name:</th>
<th>Hitesh</th>
<th>Last Name:</th>
<th>Desai</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>2100 Ridge Avenue</td>
<td>Title:</td>
<td>Chief Financial Officer</td>
</tr>
<tr>
<td>Telephone:</td>
<td>847/448-4311</td>
<td>City:</td>
<td>Evanston</td>
</tr>
<tr>
<td>E-mail:</td>
<td><a href="mailto:hdesai@cityofevanston.org">hdesai@cityofevanston.org</a></td>
<td>Zip:</td>
<td>60201-2796</td>
</tr>
</tbody>
</table>

I attest to the best of my knowledge, that this FY 2018 report of the redevelopment project area(s) in the City/Village of: Evanston is complete and accurate pursuant to Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and or Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.].

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)*

<table>
<thead>
<tr>
<th>Name of Redevelopment Project Area</th>
<th>Date Designated</th>
<th>Date Terminated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington National TIF District - TIF 4</td>
<td>9/1/1994</td>
<td>10/22/2018</td>
</tr>
</tbody>
</table>

*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.]
Please utilize the information below to properly label the Attachments.

<table>
<thead>
<tr>
<th>Were there any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [55 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)]</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>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. [55 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)]</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Opinion of legal counsel that municipality is in compliance with the Act. [55 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)]</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

If "Combination/Mixed" List Component Types:

<table>
<thead>
<tr>
<th>Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):</th>
</tr>
</thead>
</table>
| Tax Increment Allocation Redevelopment Act | X
| Industrial Jobs Recovery Law | |

Please ensure the following are included with your submission:

- 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. [55 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)]

- Opinion of legal counsel that the municipality is in compliance with the Act. [55 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)]

- 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. [55 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)]

- 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? [55 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)]

- Were there any reports or meetings submitted to the municipality by the joint review board? [55 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)]

- Has a cumulative of $100,000 of TIF revenue been deposited into the special tax allocation fund? [55 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2)]

- 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? [55 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)]

- 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? [55 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)]

- Has a cumulative of $100,000 of TIF revenue been deposited into the special tax allocation fund? [55 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2)]

- 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? [55 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)]

- Has a cumulative of $100,000 of TIF revenue been deposited into the special tax allocation fund? [55 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2)]
SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d))
Provide an analysis of the special tax allocation fund.

FY 2018

TIF NAME:
Special Tax Allocation Fund Balance at Beginning of Reporting Period $ 5,262,544

<table>
<thead>
<tr>
<th>SOURCE of Revenue/Cash Receipts:</th>
<th>Revenue/Cash Receipts for Current Reporting Year</th>
<th>Cumulative Totals of Revenue/Cash Receipts for life of TIF</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax Increment</td>
<td>$ 5,714,572</td>
<td>$ 62,283,748</td>
<td>49%</td>
</tr>
<tr>
<td>State Sales Tax Increment</td>
<td>$ 0</td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Local Sales Tax Increment</td>
<td></td>
<td>$ 158,121</td>
<td>0%</td>
</tr>
<tr>
<td>State Utility Tax Increment</td>
<td></td>
<td>$ 0</td>
<td>0%</td>
</tr>
<tr>
<td>Local Utility Tax Increment</td>
<td></td>
<td>$ 0</td>
<td>0%</td>
</tr>
<tr>
<td>Interest</td>
<td>$ (9,836)</td>
<td>$ 2,785,926</td>
<td>2%</td>
</tr>
<tr>
<td>Land/Building Sale Proceeds</td>
<td></td>
<td>$ 0</td>
<td>0%</td>
</tr>
<tr>
<td>Bond Proceeds</td>
<td></td>
<td>$ 52,061,429</td>
<td>41%</td>
</tr>
<tr>
<td>Transfers from Municipal Sources</td>
<td></td>
<td>$ 9,173,856</td>
<td>7%</td>
</tr>
<tr>
<td>Private Sources</td>
<td></td>
<td>$ 0</td>
<td>0%</td>
</tr>
<tr>
<td>Other (identify source __________; if multiple other sources, attach schedule)</td>
<td></td>
<td>$ 5,347</td>
<td>0%</td>
</tr>
</tbody>
</table>

All Amount Deposited in Special Tax Allocation Fund $ 5,704,736

Cumulative Total Revenues/Cash Receipts $ 126,468,427 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) $ 10,967,280

Transfers to Municipal Sources

Distribution of Surplus

Total Expenditures/Disbursements $ 10,967,280

Net/Income/Cash Receipts Over/(Under) Cash Disbursements $ (5,262,544)

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
<table>
<thead>
<tr>
<th>Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]</th>
<th>Amounts</th>
<th>Reporting Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Cost of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff and professional service cost, CTA Modernization Study</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>2. Annual administrative cost.</td>
<td>$</td>
<td>500,000</td>
</tr>
<tr>
<td>3. Cost of marketing sites.</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>4. Property assembly cost and site preparation costs.</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>5. Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area. Evmarc - Landscaping and Maintenance Services</td>
<td>96,872</td>
<td></td>
</tr>
<tr>
<td>6. Costs of the construction of public works or improvements.</td>
<td>$</td>
<td>96,872</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>-</td>
</tr>
</tbody>
</table>
7. Costs of eliminating or removing contaminants and other impediments.

8. Cost of job training and retraining projects.

   Transfers out 10,368,440

10. Capital costs.
       10,368,440

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.
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. Relocation costs</td>
<td></td>
</tr>
<tr>
<td>14. Payments in lieu of taxes.</td>
<td></td>
</tr>
<tr>
<td>15. Costs of job training, retraining, advanced vocational or career education</td>
<td>$ -</td>
</tr>
<tr>
<td>16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project</td>
<td>$ -</td>
</tr>
<tr>
<td>17. Cost of day care services.</td>
<td>$ -</td>
</tr>
<tr>
<td>18. Other</td>
<td>168</td>
</tr>
<tr>
<td><strong>TOTAL ITEMIZED EXPENDITURES</strong></td>
<td>$10,967,280</td>
</tr>
</tbody>
</table>
SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2018

TIF NAME: Washington National TIF District - TIF 4

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.

<table>
<thead>
<tr>
<th>Property (1):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address:</td>
<td></td>
</tr>
<tr>
<td>Approximate size or description of property:</td>
<td></td>
</tr>
<tr>
<td>Purchase price:</td>
<td></td>
</tr>
<tr>
<td>Seller of property:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property (2):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address:</td>
<td></td>
</tr>
<tr>
<td>Approximate size or description of property:</td>
<td></td>
</tr>
<tr>
<td>Purchase price:</td>
<td></td>
</tr>
<tr>
<td>Seller of property:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property (3):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address:</td>
<td></td>
</tr>
<tr>
<td>Approximate size or description of property:</td>
<td></td>
</tr>
<tr>
<td>Purchase price:</td>
<td></td>
</tr>
<tr>
<td>Seller of property:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property (4):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Street address:</td>
<td></td>
</tr>
<tr>
<td>Approximate size or description of property:</td>
<td></td>
</tr>
<tr>
<td>Purchase price:</td>
<td></td>
</tr>
<tr>
<td>Seller of property:</td>
<td></td>
</tr>
</tbody>
</table>
**SECTION 5 - 20 ILCS 620/4.7 (7)(F)
PAGE 1**

**FY 2018**

**TIF Name:** Washington National TIF District - TIF 4

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.)

   2a. The number of projects undertaken by the municipality within the Redevelopment Project Area: 2

**LIST the projects undertaken by the Municipality Within the Redevelopment Project Area:**

<table>
<thead>
<tr>
<th>TOTAL:</th>
<th>11/1/99 to Date</th>
<th>Estimated Investment for Subsequent Fiscal Year</th>
<th>Total Estimated to Complete Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private Investment Undertaken (See Instructions)</td>
<td>$ 661,975</td>
<td>-</td>
<td>$ 661,975</td>
</tr>
<tr>
<td>Public Investment Undertaken</td>
<td>$ 166,975</td>
<td>-</td>
<td>$ 166,975</td>
</tr>
<tr>
<td>Ratio of Private/Public Investment</td>
<td>3.27/28</td>
<td></td>
<td>3.27/28</td>
</tr>
</tbody>
</table>

*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER*

**Project 1 Music Institute**

| Private Investment Undertaken (See Instructions) | $ 660,000       | $ 660,000                                      |
| Public Investment Undertaken                     | $ 165,000       | $ 165,000                                      |
| Ratio of Private/Public Investment               | 4               | 4                                               |

**Project 2 KOI Façade**

| Private Investment Undertaken (See Instructions) | $ 1,975         | $ 1,975                                        |
| Public Investment Undertaken                      | $ 1,975         | $ 1,975                                        |
| Ratio of Private/Public Investment                | 1               | 1                                               |

**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       |
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 2018

TIF NAME: Washington National TIF District - TIF 4

Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area.

<table>
<thead>
<tr>
<th>Year redevelopment project area was designated</th>
<th>Base EAV</th>
<th>Reporting Fiscal Year EAV</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td>$25,727,379</td>
<td>$90,140,588</td>
</tr>
</tbody>
</table>

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

X Check if the overlapping taxing districts did not receive a surplus.

<table>
<thead>
<tr>
<th>Overlapping Taxing District</th>
<th>Surplus Distributed from redevelopment project area to overlapping districts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
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<tr>
<td></td>
<td>$</td>
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<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

SECTION 7
Provide information about job creation and retention:

<table>
<thead>
<tr>
<th>Number of Jobs Retained</th>
<th>Number of Jobs Created</th>
<th>Description and Type (Temporary or Permanent) of Jobs</th>
<th>Total Salaries Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
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<td>$</td>
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<td>$</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

SECTION 8
Provide a general description of the redevelopment project area using only major boundaries:

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

Enclosed
Re: Washington National TIF District

I, Stephen H. Hagerty, the Mayor of the City of Evanston, County of Cook, State of Illinois, do hereby certify that to the best of my knowledge, the City of Evanston complied with the requirements pertaining to the Illinois Tax Increment Redevelopment Allocation Act during the Fiscal Year beginning January 1, 2018 and ending December 31, 2018.

MAYOR

DATE
RE: Attorney Review City of Evanston Washington National TIF District

To Whom It May Concern:

This will confirm that I am the City Attorney for the City of Evanston, Illinois. I have reviewed all information provided to me by the City staff and consultants, and I find that the City of Evanston has conformed to all applicable requirements of the Illinois Tax Increment Redevelopment Allocation Act set forth thereunder for the Fiscal Year Period beginning January 1, 2018 and ending December 31, 2018 to the best of my knowledge and belief.

Sincerely,

Corporation Counsel
Attachment D  Statement setting forth all activities undertaken in furtherance of the objectives of the Redevelopment Plan, including:

A. Any project implemented during the reporting Period; and

B. A description of the redevelopment activities undertaken.

The City continued to review studies and/or projects related to area redevelopment.

The City terminated the Washington National TIF District 4 on October 22, 2018. Refer to Ordinance 110-O-18, along with transmittal letter to the Cook County Clerk, attached.
October 23, 2018

Tanya Anthofer  
Manager of Maps and Tax Extension  
Office of the Cook County Clerk  
118 N. Clark St. Rm. 434  
Chicago, IL 60602

RE: Termination of the Washington National Tax Increment Finance (TIF) District

On behalf of the City of Evanston, enclosed please find a copy of the certified Ordinance 110-O-18 concerning the termination of the City of Evanston’s Washington National TIF District.

On October 22, 2018, the Evanston City Council adopted Ordinance 110-O-18 in order to effect the termination of the TIF effective December 31, 2018. In an effort to meet this goal the Council took the following actions:

1) extended the date for completion of redevelopment projects and obligations in the redevelopment plan to December 31, 2018;
2) determined that future redevelopment projects and TIF-eligible expenses may be committed through December 31, 2018;
3) notified the Cook County Clerk’s Office of the City’s intention to utilize incremental property taxes generated by the 2018 tax levy for the benefit of the TIF; and
4) notified the County Clerk’s Office of the City’s intention to terminate the TIF December 31, 2018 and to discontinue the collection of ad valorem property taxes for the benefit of the Washington National TIF District beginning with tax year 2018 (received in calendar year 2019).

The City is providing the attached ordinance to all taxing districts as required by state law. It is recommended that each affected taxing body fully analyze and plan for its 2018 Levy (received in calendar year 2019).

If you have any questions concerning this letter or if you require further explanation of actions to be taken by the City, please contact me at 847-448-6082 or hdesai@cityofevanston.org.

Sincerely,

Hitesh D. Desai, CPA
Chief Financial Officer/Treasurer
110-O-18
AN ORDINANCE
Dissolving the Amended Redevelopment Project Area
of the City of Evanston, Illinois, and Related Matters for the
Washington National Tax Increment Financing District

WHEREAS, pursuant to Ordinances 129-O-93 and 131-O-93 adopted
September 26, 1993, the City of Evanston, Illinois (the “City”) adopted a redevelopment
plan and a related redevelopment project (the “Redevelopment Plan and
Redevelopment Project”), designated a redevelopment project area (the
“Redevelopment Project Area”) (as shown in Exhibit “A” attached to this ordinance), and
adopted tax increment finance for the Redevelopment Project Area; and

WHEREAS, pursuant to Ordinances 130-O-99 and 131-O-99 adopted
November 22, 1999, the City of Evanston, Illinois (the “City”) adopted the First Amended
Washington National Tax Increment Redevelopment Plan and Redevelopment Project
(the “Amended Redevelopment Plan and Redevelopment Project”), designated an
amended redevelopment project area (the “Amended Redevelopment Project Area”) (as
shown in Exhibit “A” attached to this ordinance), and adopted tax increment finance for
the Amended Redevelopment Project Area; and

WHEREAS, City Council has received the certification of the City’s
Treasurer and Community Development Director that all redevelopment project costs
for the Amended Redevelopment Project Area are paid, that all obligations in
connection with the Amended Redevelopment Project Area were retired, and all excess
monies were distributed, and notice of the dissolution of the special tax allocation fund
and the termination of the Redevelopment Project Area was given by the City Clerk on
or before December 31, 2018 to all affected taxing districts,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF EVANSTON, ILLINOIS, as follows:

SECTION 1: The City hereby dissolves the special tax allocation fund for
the Amended Redevelopment Project Area, and terminates the Amended
Redevelopment Project Area as a "redevelopment project area" under the Act.

SECTION 2: The City Clerk shall immediately file a certified copy of this
Ordinance 110-O-18 with the County Clerk of Cook County, Illinois.

SECTION 3: This Ordinance 110-O-18 shall become effective on
December 31, 2018.

Upon motion by Alderman Rue Simmons seconded by
Ald. Fleming, adopted this 22nd day of October, 2018, by roll call
vote as follows:

<table>
<thead>
<tr>
<th>Alderman</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alderman Fiske</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Braithwaite</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Wynne</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Wilson</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Rue Simmons</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Suffredin</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Revelle</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Rainey</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Alderman Fleming</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>
SECTION 4: The City Manager and the City Clerk, respectively, are hereby authorized and directed to execute, attest, and deliver such other documents, agreements, and certificates as may be necessary to effectuate the dissolution of the Amended Washington National Tax Increment Redevelopment Project Area herein authorized.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 6: This ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

SECTION 7: If any provision of this ordinance or application thereof to any person or circumstance is held unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications herof that can be given effect without the invalid provision or application, and each invalid application herof is severable.

SECTION 8: The findings and recitals contained herein are declared to be prima facie evidence of the law of the City and shall be received in evidence as provided by the Illinois Compiled Statutes and the courts of the State of Illinois.

Introduced: October 8, 2018
Adopted: October 22, 2018

Approved: October 22, 2018

Stephen H. Hagerty, Mayor

Attest: Devon Reid, City Clerk

Approved as to form:
Michelle L. Masoncup, Corporation Counsel
EXHIBIT A

Map of Washington National TIF Project Area
Attachment H  Reports Submitted by Joint Review Board.

No reports were submitted by the Joint Review Board. The Board met on December, 13, 2018. Refer to minutes of the meeting, attached.
JOINT REVIEW BOARD MEETING
Thursday, December 13, 2018 – 9:30 am
Lorraine Morton Civic Center, 2100 Ridge Avenue, Room 2403

Members Present: Ald. Braithwaite, Mohammed Elahi, Laura Brown, Raphael Obafemi, Mary Rodino

Staff Present: Hitesh Desai, Paul Zalmezak, Johanna Leonard, Janella Hardin

Others Present: Bob Rychlicki, Mary Gavin, Ald. Rainey

Presiding Member: Alderman Braithwaite

AGENDA

1. CALL TO ORDER / DECLARATION OF QUORUM BY ALD. PETER BRAITHWAITE, CHAIR
With a quorum present, Alderman Braithwaite called the meeting to order at 9:37am.

2. APPROVAL OF JOINT REVIEW BOARD MEETING MINUTES OF NOVEMBER 29, 2017
Mohammed Elahi moved approval of the Minutes of November 29, 2017, seconded by Laura Brown. A voice vote was taken and the meeting minutes of November 29, 2017 were unanimously approved.

4. REVIEW OF ANNUAL REPORTS FOR FISCAL YEAR January 1, 2017 through December 31, 2017

Chief Financial Officer (CFO) Hitesh Desai introduced himself, Economic Development Division Manager Paul Zalmezak and Kane McKenna representative Robert Rychlicki to the Board. He provided and introduction to TIF finances and economics for each district.

A. HOWARD HARTREY T.I.F. DISTRICT 3
CFO Desai noted that this TIF closed on December 31, 2016 with a surplus distribution of a little over $600,000 to the taxing bodies. The final TIF funds have been spent.

B. WASHINGTON NATIONAL T.I.F. DISTRICT 4
This TIF is closing on December 31, 2018. Funds from this TIF paid for the $6 million Fountain Square project and a $500,000 streetscape project. This is the last year of property tax collection. Downtown Evanston received funding from this TIF for maintenance of the downtown district.

Community Development Director Johanna Leonard explained how this TIF is contributing $500,000 to the Red Purple Modernization project and track improvement
at the Davis Street Station. Funds from this TIF can be used for improvements of adjacent infrastructure that benefits the area.

Ald. Braithwaite asked staff to provide a one page overview of all of the information presented today for the public. He also requested a summary communication be provided to the Evanston Roundtable and the full City Council. Ald. Rainey asked Kane, McKenna representative Bob Rychlicki to share the rules and uses of TIF funds to the public.

Economic Development Division Manager Paul Zalmezak discussed the opening of new stores in the TIF including, Target, Uncle Dan’s and Colectivo Coffee.

C. HOWARD RIDGE T.I.F. DISTRICT 5
This TIF has a range of food and entertainment options. The new businesses that opened this year are Patisserie Coralie and Good 2 Go Jamaican Cuisine, who moved from the Chicago side of Howard.

A private development has been approved for 100-130 Chicago Ave, the City Grange/Peterson Garden Project. The site has been cleaned ad demolished to begin construction. This development will be a for-profit, mixed income rental that will include an education, sales and demonstration space.

The next site to be sold is the Sherwin Wilian building at 619 Howard. On that stretch of Howard there will be an eye doctor, Peckish Pig, Ward 8, North Shore Cider Company and Good 2 Go Jamaican Cuisine.

At Mary Gavin’s inquiry, Community Development Director Johanna Leonard noted the property tax stepdown each year for 415 Howard.

The City expects to collect approximately $641,000 in property taxes from this TIF.

D. WEST EVANSTON T.I.F. DISTRICT 6
This TIF does not have much in the way of increment improvement. There have been two projects developed, Y.O.U. and Sharp Edge Crossfit. Evanston Township High School (ETHS) is interested in acquiring parcels at Lake and Dodge adjacent to the school parking lot. There is also a possible expansion of C.E. Niehoff within this district.

Bob Rychlicki explained the reasons behind the County allowing segregation of underperforming buildings in a TIF moved to a separate tax code. An administrative request must be submitted to the County.

The City expects to collect approximately $221,000 in property taxes from this TIF.

E. DEMPSTER/DODGE T.I.F. DISTRICT 7
Valli Produce completed a $1.9 million expansion of the shopping center at Dempster and Dodge. Autozone went through DAPR and will open soon. The City expects to collect approximately $136,000 in property taxes from this TIF.
F. CHICAGO MAIN T.I.F. DISTRICT 8
Chicago Main construction valuation is a year in arrears. We can expect property taxes in 2-3 years. The City expects to receive approximately $226,000 in property taxes from this TIF.

4. BOARD DISCUSSION
Ald. Rainey would like to discuss the process of extending TIF boundaries. She is interested in extending Howard/Ridge to Howard/Asbury. Bob Rychlicki explained the requirements to extend a TIF, which includes an eligibility report for qualification, new legal status, discussion by the JRB, a notice to the state, holding a public hearing and sending a notice to residents in the TIF.

He also noted details of how TIF funds can be spent: 1) Cannot fund new private construction; 2) Can rehab public and private properties; 3) Must be within the TIF boundary; 4) Public improvements outside TIF boundary must benefit the TIF; 5) Land can be purchased; 5) Environmental remediation and redevelopment coordination; 6) Site preparation (demo); 7) No vertical construction.

Mary Rodino moved to accept the reports,seconded by Mohammed Elahi. Vote called and taken. The reports were accepted.

5. ADJOURNMENT
Mary Rodino moved to adjourn, seconded by Mohammed Elahi. Vote called and taken. Meeting was adjourned at 11:10am.

Respectfully Submitted,

Janella Hardin, PHR
Administrative Secretary
City of Evanston, Illinois

Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
### CITY OF EVANSTON, ILLINOIS

Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2018

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<thead>
<tr>
<th></th>
<th>Chicago Main Tax Increment District</th>
<th>Special Service Area No. 6</th>
<th>Washington National Tax Increment District</th>
<th>Dempster-Dodge Tax Increment District</th>
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<td></td>
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<tr>
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<td>$3,099</td>
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<td>$55,130</td>
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<td>Advances to other funds</td>
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<td></td>
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<td><strong>Total Assets</strong></td>
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<td>$224,099</td>
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<td>$55,130</td>
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<td>Unearned revenue</td>
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<td><strong>Total Liabilities</strong></td>
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<td>288</td>
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<td><strong>Deferred Inflows of Resources</strong></td>
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<tr>
<td>Long-term notes receivable</td>
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<td>Unavailable revenue - property taxes</td>
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<tr>
<td><strong>Total Deferred Inflows of Resources</strong></td>
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<tr>
<td><strong>Total Liabilities and Deferred Inflows of Resources</strong></td>
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<td>288</td>
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<tr>
<td><strong>Fund Balances</strong></td>
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<td>HUD Approved Projects</td>
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<tr>
<td>Neighborhood Improvements</td>
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<td>54,842</td>
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<tr>
<td>Capital Improvements</td>
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<tr>
<td>Unassigned (deficit)</td>
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<td></td>
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</tr>
<tr>
<td><strong>Total Fund Balances (Deficit)</strong></td>
<td>173,099</td>
<td></td>
<td></td>
<td>54,842</td>
</tr>
<tr>
<td><strong>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</strong></td>
<td>$174,197</td>
<td>$224,099</td>
<td></td>
<td>$55,130</td>
</tr>
<tr>
<td>Howard Ridge</td>
<td>West Evanston</td>
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<tr>
<td>Tax District</td>
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<td>$2,217,149</td>
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<thead>
<tr>
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<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
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<td>$2,838,992</td>
<td>$1,241,516</td>
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<td>$15,090,872</td>
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<table>
<thead>
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<th>Howard Ridge</th>
<th>West Evanston</th>
</tr>
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<td>Tax District</td>
<td>Tax District</td>
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<tr>
<td>$287</td>
<td>$1,462</td>
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<table>
<thead>
<tr>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
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</thead>
<tbody>
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<td>$2,325</td>
<td>$2,563,491</td>
<td>$5,604,827</td>
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<tr>
<td>$3,041,336</td>
<td>$5,604,994</td>
<td>$8,716,481</td>
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<table>
<thead>
<tr>
<th>Howard Ridge</th>
<th>West Evanston</th>
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</thead>
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<td>Tax District</td>
<td>Tax District</td>
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<tr>
<td>$2,216,862</td>
<td>$620,381</td>
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</table>

<table>
<thead>
<tr>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Total Nonmajor Governmental Funds</th>
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</thead>
<tbody>
<tr>
<td>$3,065,994</td>
<td>$2,620,789</td>
<td>$610,694</td>
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<tr>
<td>$13,898,249</td>
<td>$17,059,899</td>
<td>$10,439,101</td>
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</table>

(See independent auditor's report.)
CITY OF EVANSTON, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds

For the Fiscal Year Ended December 31, 2018

<table>
<thead>
<tr>
<th>Special Revenue</th>
<th>Motor Fuel Tax</th>
<th>Emergency Telephone System</th>
<th>Neighborhood Improvement</th>
<th>Affordable Housing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Taxes</td>
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<td>$ 1,478,608</td>
<td>$ -</td>
<td>$ 58,700</td>
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<td>Special assessments</td>
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<td>-</td>
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<tr>
<td>Intergovernmental</td>
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<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Charges for services</td>
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<td>-</td>
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<td>-</td>
</tr>
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<td>Investment income</td>
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<td>13,504</td>
<td>1,066</td>
<td>14,449</td>
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<td>Miscellaneous</td>
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</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>125,000</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>862</td>
<td>-</td>
<td>9,417</td>
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<tr>
<td>Total Revenues</td>
<td>1,953,553</td>
<td>1,492,974</td>
<td>1,066</td>
<td>207,566</td>
</tr>
</tbody>
</table>

| Expenditures   |                |                           |                         |                   |
| Current        |                |                           |                         |                   |
| General management and support | -       | -                         | -                      | -                |
| Public safety  | -              | 839,539                   | -                      | -                |
| Public works   | -              | -                         | -                      | -                |
| Housing and economic development | -       | -                         | 163                    | 318,955           |
| Capital outlay | -              | -                         | -                      | -                |
| Debt service   | -              | -                         | -                      | -                |
| Principal      | -              | -                         | -                      | -                |
| Interest       | -              | -                         | -                      | -                |
| Fiscal agent fees | -       | -                         | -                      | -                |
| Total Expenditures | -            | 839,539                   | 163                    | 318,955           |

| Excess (Deficiency) of Revenues Over Expenditures | 1,953,553 | 653,435 | 903 | (111,389) |

| Other Financing Sources (Uses) |                |                           |                         |                   |
| Issuance of bonds              | -              | -                         | -                      | -                |
| Issuance of loans              | -              | -                         | -                      | -                |
| Premium (discount) on bonds issued | -       | -                         | -                      | -                |
| Transfers in                   | 166,761        | -                         | -                      | -                |
| Transfers (out)                | (2,457,990)    | (73,366)                  | -                      | -                |
| Total Other Financing Sources (Uses) | (2,291,229)  | (73,366)                  | -                      | -                |

| Net Change in Fund Balances   | (337,676)      | 580,069                   | 903                     | (111,389)        |

| Fund Balances (Deficit), January 1 | 2,373,730 | 181,996 | 170,171 | 1,476,544 |
| Fund Balances (Deficit), December 31 | $ 2,036,054 | $ 762,065 | $ 171,074 | $ 1,365,155 |
### Special Revenue

<table>
<thead>
<tr>
<th>HOME</th>
<th>Community Development Block Grant</th>
<th>Community Development Loan</th>
<th>Neighborhood Stabilization Program 2</th>
<th>Special Service District No. 4</th>
<th>Good Neighbor</th>
<th>General Assistance</th>
<th>Total Special Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>-</td>
<td>$</td>
<td>$</td>
<td>$ 341,934</td>
<td>$</td>
<td>$ 913,827</td>
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<tr>
<td>300,423</td>
<td>1,511,105</td>
<td>33,844</td>
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<td>3,751,891</td>
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<td>5,451</td>
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<td>5,086</td>
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<td>24</td>
<td>2,718</td>
<td>10,175</td>
<td>99,507</td>
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<td>1,125,000</td>
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<td>27,477</td>
<td>14,346</td>
<td>114,531</td>
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<td></td>
<td>14,724</td>
<td></td>
<td>181,357</td>
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<td>333,351</td>
<td>1,525,451</td>
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<td>33,844</td>
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<td>70,000</td>
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<td>29,196</td>
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</tr>
<tr>
<td>335,304</td>
<td>1,519,413</td>
<td>199,035</td>
<td>29,196</td>
<td>370,000</td>
<td>70,000</td>
<td>981,531</td>
<td>4,663,136</td>
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<td>6,038</td>
<td>(79,418)</td>
<td>4,648</td>
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<td>932,718</td>
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<tr>
<td>(1,953)</td>
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<td>(42,805)</td>
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</tr>
<tr>
<td>$</td>
<td>7,324</td>
<td>$ 63,353</td>
<td>$ 173,194</td>
<td>$ (226,836)</td>
<td>$ 4,602</td>
<td>$ 601,694</td>
<td>$ 4,957,679</td>
</tr>
</tbody>
</table>

(This schedule in continued on the following pages.)

- 101 -
CITY OF EVANSTON, ILLINOIS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

For the Fiscal Year Ended December 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>Chicago Main Tax Increment District</th>
<th>Special Service Area No. 6</th>
<th>Washington National Tax Increment District</th>
<th>Dempster-Dodge Tax Increment District</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$222,235</td>
<td>$222,944</td>
<td>$5,714,572</td>
<td>$136,927</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment income</td>
<td>23</td>
<td>34</td>
<td>(9,836)</td>
<td>9</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>222,258</td>
<td>222,978</td>
<td>5,704,736</td>
<td>136,936</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General management and support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public safety</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Housing and economic development</td>
<td>1,981</td>
<td>222,086</td>
<td>598,840</td>
<td>1,981</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Principal</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fiscal agent fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,981</td>
<td>222,086</td>
<td>598,840</td>
<td>1,981</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues Over Expenditures</strong></td>
<td>220,277</td>
<td>892</td>
<td>5,105,896</td>
<td>134,955</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issuance of bonds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Issuance of loans</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium (discount) on bonds issued</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>(107,561)</td>
<td>-</td>
<td>(10,368,440)</td>
<td>(74,104)</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>(107,561)</td>
<td>-</td>
<td>(10,368,440)</td>
<td>(74,104)</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balances</strong></td>
<td>112,716</td>
<td>892</td>
<td>(5,262,544)</td>
<td>60,851</td>
</tr>
<tr>
<td><strong>Fund Balances (Deficit), January 1</strong></td>
<td>61,193</td>
<td>2,207</td>
<td>5,262,544</td>
<td>(6,009)</td>
</tr>
<tr>
<td><strong>Fund Balances (Deficit), December 31</strong></td>
<td>$173,909</td>
<td>$3,099</td>
<td>-</td>
<td>$54,842</td>
</tr>
</tbody>
</table>

- 102 -
| Howard Ridge | West Evanston | Total | Capital | Total | Total |
| Tax Increment | Tax Increment | Debt Service | Capital Improvements | Special Assessment | Crown Capital | Capital Projects | Nonmajor Governmental Funds |
| District | District | Service | | | | | |
| $622,345 | $217,949 | $7,136,972 | $127,865 | $198,966 | $198,966 | $9,930,041 | $198,966 |
| 121 | 12,404 | 2,755 | 198,973 | 183,395 | 421,761 | 2,524,023 | |
| 29,501 | 11,311 | 40,812 | 1,250,000 | 1,250,000 | 1,125,000 | 1,472,169 | |
| 651,967 | 241,664 | 7,180,539 | 465,162 | 238,539 | 1,433,395 | 2,137,096 | 17,268,459 |
| 2,141,412 | 6,831 | 2,972,861 | - | - | - | 5,744,927 | |
| 1,401 | 17,218 | 18,619 | - | - | - | 2,99,800 | 299,800 |
| 39,381 | 39,381 | 181,585 | 1,903 | 308,742 | 492,230 | 532,061 | |
| 2,182,374 | 24,049 | 3,031,311 | 13,067,059 | 379,027 | 9,760,996 | 23,207,082 | 30,901,529 |
| (1,530,407) | 217,615 | 4,149,228 | (12,601,897) | (140,488) | (8,327,601) | (21,069,986) | (13,633,070) |
| 3,570,000 | 3,570,000 | 9,675,439 | 277,004 | 24,385,000 | 34,337,443 | 37,907,443 | |
| 3,131 | 3,131 | - | - | - | - | 3,131 | |
| 32,079 | 32,079 | 599,457 | 1,243,655 | 1,843,112 | 1,875,191 | |
| (105,319) | (30,000) | (10,685,424) | (793,576) | (313,427) | (316,380) | (1,623,383) | (15,781,693) |
| 3,499,891 | (30,000) | (7,080,214) | 17,741,673 | 236,423 | 25,312,275 | 42,817,525 | 32,431,276 |
| 1,969,484 | 187,615 | (2,930,986) | 5,139,776 | (376,911) | 16,984,674 | 21,747,539 | 18,798,206 |
| 247,378 | 432,766 | 6,000,079 | 8,758,473 | 2,997,700 | 540,861 | 12,297,034 | 23,273,139 |
| $2,216,862 | $620,381 | $3,069,093 | $13,898,249 | $2,620,789 | $17,525,535 | $34,044,573 | $42,071,345 |

(See independent auditor's report.)

- 103 -
INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE WITH
STATE OF ILLINOIS PUBLIC ACT 85-1142

The Honorable Mayor
Members of the City Council
City of Evanston, Illinois

We have examined management’s assertion that the City of Evanston, 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 December 31,
2018. As discussed in that representation letter, management is responsible for the City’s compliance
with those requirements. Our responsibility is to express an opinion on management’s assertion
about the City’s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the
American Institute of Certified Public Accountants. Those standards require that we plan and
perform the examination to obtain reasonable assurance about whether management’s assertion
about compliance with the specified requirements is fairly stated, in all material respects. An
examination involves performing procedures to obtain evidence about whether management’s
assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures
selected depend on our judgement, including an assessment of the risks of material misstatement of
management’s assertion, whether due to fraud or error. We believe 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 statutory requirements.

In our opinion, management’s assertion that the City of Evanston, Illinois, complied with the
aforementioned requirements for the year ended December 31, 2018, is fairly stated in all material
respects.

Sikich LLP

Naperville, Illinois
June 27, 2019