

SECTION 2 [Sections 2 through 8 must be completed for each redevelopment project area listed in Section 1.]

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

Primary Use of Redevelopment Project Area*: Combination				
*Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.				
If "Combination/Mixed" List Component Types: Retail Combination				
Under which section of the Illinois Municipal Code was the Redevelopment Project Area designated? (check one):				
<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">Tax Increment Allocation Redevelopment Act</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">Industrial Jobs Recovery Law</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Tax Increment Allocation Redevelopment Act	<input type="checkbox"/>	Industrial Jobs Recovery Law	<input checked="" type="checkbox"/>
Tax Increment Allocation Redevelopment Act	<input type="checkbox"/>			
Industrial Jobs Recovery Law	<input checked="" type="checkbox"/>			

Please utilize the information below to properly label the Attachments.

	No	Yes
For redevelopment projects beginning prior to FY 2022, 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). For redevelopment projects beginning in or after FY 2022, were there any amendments, enactments or extensions 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, enactment or extension, and a copy of the redevelopment plan (labeled Attachment A).	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] Please enclose the CEO Certification (labeled Attachment B).		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] Please enclose the Legal Counsel Opinion (labeled Attachment C).		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labeled Attachment D).		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] If yes, please enclose the Agreement(s) (labeled Attachment E).	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).	X	
Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).	X	
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached (labeled Attachment J).	X	
An analysis prepared by a financial advisor or underwriter, chosen by the municipality , setting forth the nature and term of obligation; projected debt service including required reserves and debt coverage; and actual debt service. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, the Analysis and an accompanying letter from the municipality outlining the contractual relationship between the municipality and the financial advisor/underwriter MUST be attached (labeled Attachment J).	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose audited financial statements of the special tax allocation fund (labeled Attachment K).		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		X
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 the list only, not actual agreements (labeled Attachment M).	X	
For redevelopment projects beginning in or after FY 2022, did the developer identify to the municipality a stated rate of return for each redevelopment project area? Stated rates of return required to be reported shall be independently verified by a third party chosen by the municipality. If yes, please enclose evidence of third party verification, may be in the form of a letter from the third party (labeled Attachment N).	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)]

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

Provide an analysis of the special tax allocation fund.

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ (122,039)

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		\$ 693,048	29%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 7,477	\$ 14,088	1%
Land/Building Sale Proceeds			0%
Bond Proceeds		\$ 650,000	27%
Transfers from Municipal Sources			0%
Private Sources			0%
Other (identify source _____; if multiple other sources, attach schedule)	\$ 652,447	\$ 1,042,663	43%

All Amount Deposited in Special Tax Allocation Fund \$ 659,924

Cumulative Total Revenues/Cash Receipts \$ 2,399,799 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 656,822

Transfers to Municipal Sources
Distribution of Surplus

Total Expenditures/Disbursements \$ 656,822

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ 3,102

Previous Year Adjustment (Explain Below)

FUND BALANCE, END OF REPORTING PERIOD* \$ (118,937)

* 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 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND
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.		
General Government Administration	490	
Transfers out	650,000	
		\$ 650,490
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 3.3 [65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)]

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

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

FUND BALANCE BY SOURCE \$ (118,937)

1. Description of Debt Obligations	Amount of Original Issuance	Amount Designated
Line of Credit	\$ 392,453	
Total Amount Designated for Obligations	\$ 392,453	\$ -

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) \$ (118,937)

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

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

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

X

Indicate an 'X' if no property was acquired by the municipality within the redevelopment project area.

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 [20 ILCS 620/4.7 (7)(F)]

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

PAGE 1

Page 1 MUST 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. <u>NO</u> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
2. The municipality <u>DID</u> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a and 2b.)	X
2a. The total number of <u>ALL</u> activities undertaken in furtherance of the objectives of the redevelopment plan:	1
2b. Did the municipality undertake any <u>NEW</u> projects in fiscal year 2022 or any fiscal year thereafter within the Redevelopment Project Area?	0

LIST <u>ALL</u> 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)	\$ -	\$ -	
Public Investment Undertaken	\$ -	\$ -	\$ 650,000
Ratio of Private/Public Investment	0		0

Project 1 Name: Eagle Gun Club and Range

Private Investment Undertaken (See Instructions)			\$ 3,722,075
Public Investment Undertaken			\$ 650,000
Ratio of Private/Public Investment	0		5 69/95

Project 2 Name:

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

Project 3 Name:

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

Project 4 Name:

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

Project 5 Name:

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

Project 6 Name:

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

SECTION 6 [Information requested in SECTION 6.1 is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.
SECTIONS 6.2, 6.3, and 6.4 are required by law, if applicable. (65 ILCS 5/11-74.4-5(d))

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

SECTION 6.1-For redevelopment projects beginning before FY 2022, complete the following information about job creation and retention.

Number of Jobs Retained	Number of Jobs Created	Job Description and Type (Temporary or Permanent)	Total Salaries Paid
			\$ -

SECTION 6.2-For redevelopment projects beginning in or after FY 2022, complete the following information about projected job creation and actual job creation.

Project Name	The number of jobs, if any, projected to be created at the time of approval of the redevelopment agreement.		The number of jobs, if any, created as a result of the development to date, for the reporting period, under the same guidelines and assumptions as was used for the projections used at the time of approval of the redevelopment agreement.	
	Temporary	Permanent	Temporary	Permanent

SECTION 6.3-For redevelopment projects beginning in or after FY 2022, complete the following information about increment projected to be created and actual increment created.

Project Name	The amount of increment projected to be created at the time of approval of the redevelopment agreement.	The amount of increment created as a result of the development to date, for the reporting period, using the same assumptions as was used for the projections used at the time of the approval of the redevelopment agreement.

SECTION 6.4-For redevelopment projects beginning in or after FY 2022, provide the stated rate of return identified by the developer to the municipality and verified by an independent third party, IF ANY:

Project Name	Stated Rate of Return

SECTION 7 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2024

Name of Redevelopment Project Area:

Oak Forest TIF No.4

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

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

15440 CENTRAL AVENUE
OAK FOREST IL 60452-2104



708-687-4050
www.oak-forest.org

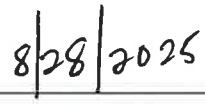
Attachment B

Re: City of Oak Forest TIF No. 4

I, James Hortsman, the duly elected Chief Executive Officer of the City of Oak Forest, County of Cook, State of Illinois, do hereby certify that to the best of my knowledge, the City complied with the requirements pertaining to the Illinois Tax Increment Redevelopment Allocation Act during the fiscal year beginning May 1, 2023 and ending April 30, 2024.



Mayor



Date



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Chicago, Illinois 60606-2903
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OPINION OF LEGAL COUNSEL

City of Oak Forest

RE: Oak Forest TIF No. 4
(Date Designated February 14, 2012)
Section 11-74,4-5(d)(4) Illinois Tax Increment
Allocation Redevelopment Act Review

FROM: Klein, Thorpe & Jenkins, Ltd.

August 11, 2025

We are general legal counsel to the City of Oak Forest, Illinois. We have reviewed the available information regarding TIF #4, as required under Section 11-74,4-5(d)(4) of the Illinois' Tax Increment Allocation Redevelopment Act. Our review is based on the information provided by City staff and consultants regarding TIF #4. To the best of our knowledge and belief, it is our opinion that the City of Oak Forest has completed its FY 2024 Annual Tax Increment Finance Report for TIF #4 consistent with the applicable requirements of the Illinois Tax Increment Redevelopment Allocation Act for the fiscal year beginning May 1, 2023 and ending April 30, 2024.

Klein, Thorpe & Jenkins, Ltd.

A handwritten signature in black ink, appearing to read "Scott F. Uhler", written over a horizontal line.

Scott F. Uhler

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 fiscal year beginning; and
- B. A description of the redevelopment activities undertaken.

No new projects were undertaken in the reporting Fiscal Year. The City continued to monitor several sites for potential redevelopment projects.



CITY OF OAK FOREST, ILLINOIS

TAX INCREMENT FINANCING DISTRICT FUNDS

REPORT ON COMPLIANCE
WITH PUBLIC ACT 85-1142

For the Year Ended April 30, 2024



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CITY OF OAK FOREST, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the City Council
City of Oak Forest, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information of the City of Oak Forest, Illinois as of and for the year ended April 30, 2024, which collectively comprise the basic financial statements of the City of Oak Forest, Illinois, and have issued our report thereon dated December 18, 2024, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplemental data as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

SiKich CPA LLC

Naperville, Illinois
December 18, 2024

SUPPLEMENTAL DATA

CITY OF OAK FOREST, ILLINOIS

TAX INCREMENT FINANCING DISTRICT FUNDS

COMBINING BALANCE SHEET

April 30, 2024

	1986 TIF	TIF III Capital Projects	TIF IV Capital Projects	TIF V Capital Projects	TIF VI Capital Projects	TIF VII Capital Projects	Total
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 155,577	\$ 1,466,012	\$ 1,621,589
Due from other funds	-	-	-	-	-	398,367	398,367
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 155,577	\$ 1,864,379	\$ 2,019,956
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ 925	\$ -	\$ -	\$ -	\$ 1,221	\$ 2,146
Due to other funds	-	1,519,692	118,937	319,758	-	-	1,958,387
Total liabilities	-	1,520,617	118,937	319,758	-	1,221	1,960,533
FUND BALANCE							
Restricted for economic development	-	-	-	-	155,577	1,863,158	2,018,735
Unassigned (deficit)	-	(1,520,617)	(118,937)	(319,758)	-	-	(1,959,312)
Total fund balances (deficit)	-	(1,520,617)	(118,937)	(319,758)	155,577	1,863,158	59,423
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ 155,577	\$ 1,864,379	\$ 2,019,956

(See independent auditor's report.)

CITY OF OAK FOREST, ILLINOIS

TAX INCREMENT FINANCING DISTRICT FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

For the Year Ended April 30, 2024

	1986 TIF	TIF III Capital Projects	TIF IV Capital Projects	TIF V Capital Projects	TIF VI Capital Projects	TIF VII Capital Projects	Total
REVENUES							
Taxes	\$ 180,963	\$ 585,165	\$ -	\$ 19,949	\$ 103,604	\$ 602,265	\$ 1,491,946
Investment income	3,567	-	7,477	-	-	25,091	36,135
Total revenues	184,530	585,165	7,477	19,949	103,604	627,356	1,528,081
EXPENDITURES							
General government							
Administration	387,983	57,215	490	16,544	330,380	4,700	797,312
Debt service							
Principal	-	285,000	-	-	-	-	285,000
Interest and fiscal charges	-	183,825	6,332	-	4,181	-	194,338
Total expenditures	387,983	526,040	6,822	16,544	334,561	4,700	1,276,650
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(203,453)	59,125	655	3,405	(230,957)	622,656	251,431
OTHER FINANCING SOURCES (USES)							
Transfers in	42,093	-	-	-	244,735	-	286,828
Transfers (out)	-	-	(650,000)	-	-	-	(650,000)
Total other financing sources (uses)	42,093	-	(650,000)	-	244,735	-	(363,172)
NET CHANGE IN FUND BALANCES	(161,360)	59,125	(649,345)	3,405	13,778	622,656	(111,741)
FUND BALANCES (DEFICIT) , MAY 1	161,360	(1,579,742)	(122,039)	(323,163)	141,799	1,240,502	(481,283)
Prior period adjustment	-	-	652,447	-	-	-	652,447
FUND BALANCES (DEFICIT) , MAY 1, RESTATED	161,360	(1,579,742)	530,408	(323,163)	141,799	1,240,502	171,164
FUND BALANCES (DEFICIT), APRIL 30	\$ -	\$ (1,520,617)	\$ (118,937)	\$ (319,758)	\$ 155,577	\$ 1,863,158	\$ 59,423

(See independent auditor's report.)

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Oak Forest, Illinois

We have examined management of the City of Oak Forest's (the City) assertion that the City complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2024. The City's management is responsible for its assertion. 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 judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specific requirements.

In our opinion, management's assertion that the City of Oak Forest complied with the aforementioned requirements, included in the Report on Compliance with Public Act 85-1142 for the year ended April 30, 2024, is fairly stated, in all material respects.

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

SiKich CPA LLC

Naperville, Illinois
December 18, 2024