CITY OF AURORA, ILLINOIS

TAX INCREMENT FINANCING DISTRICT NO. 4 (BELL GALE AREA) FUND

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2014

INDEPENDENT ACCOUNTANT'S REPORT





1415 W. Diehl Road, Suite 400 Naperville, Illinois 60563 Certified Public Accountants & Advisors

Members of American Institute of Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion, included in its representation letter dated June 4, 2015 that the City of Aurora, 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, 2014. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

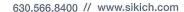
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered 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 City's compliance with statutory requirements.

In our opinion, management's assertion that the City of Aurora, Illinois complied with the aforementioned requirements for the year ended December 31, 2014 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office and the joint review boards and is not intended to be and should not be used by anyone other than these specified parties.

Naperville, Illinois June 4, 2015 Sifiel LLP

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION





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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

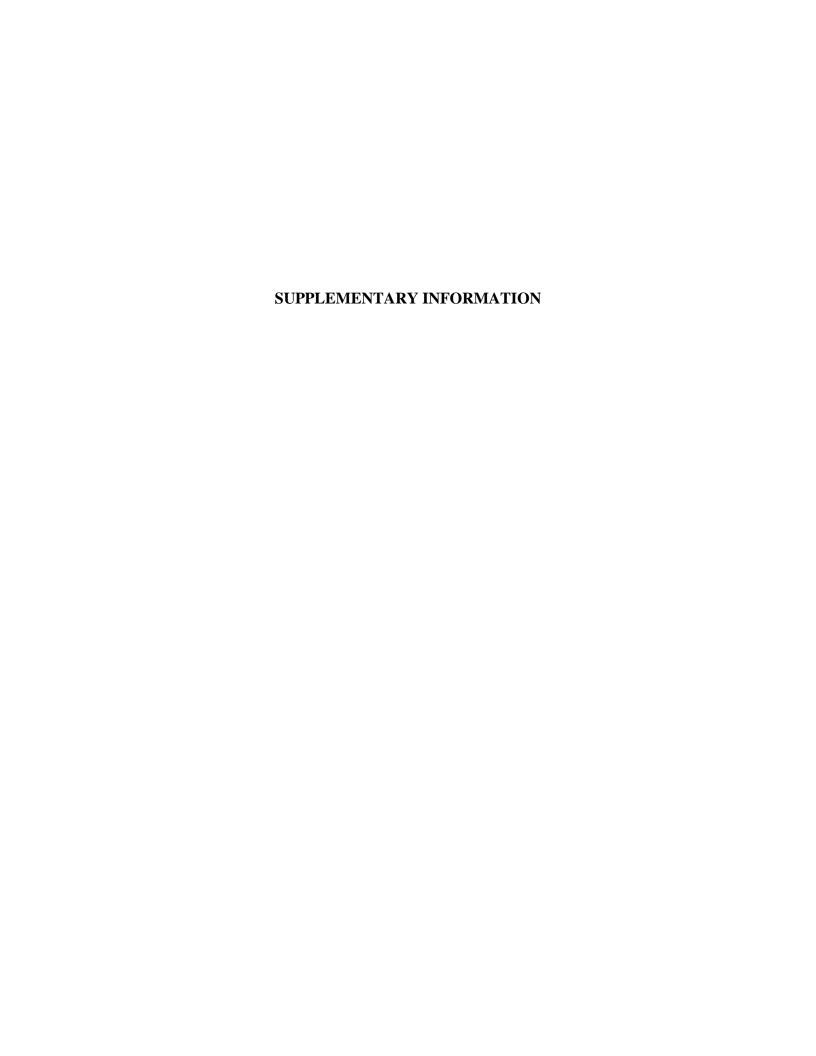
The Honorable Mayor Members of the City Council City of Aurora, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Aurora, Illinois (the City) as of and for the year ended December 31, 2014, and the notes to financial statements, which collectively comprise the basic financial statements of the City and have issued our report thereon dated June 4, 2015, 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 supplementary information (schedule of revenues, expenditures and changes in fund balance and schedule of fund balance by source) for the Tax Increment Financing (TIF) District No. 4 (Bell Gale Area) Fund 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.

Naperville, Illinois June 4, 2015 Sifiel LLP



CITY OF AURORA, ILLINOIS

TAX INCREMENT FINANCING DISTRICT NO. 4 (BELL GALE AREA) FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2014

	T	TIF No. 4 Fund	
REVENUES Property Taxes Investment Income	\$	47,158 13	
Total Revenues		47,171	
EXPENDITURES Redevelopment Assistance		127,375	
Total Expenditures		127,375	
NET CHANGE IN FUND BALANCE		(80,204)	
FUND BALANCE, JANUARY 1		80,235	
FUND BALANCE, DECEMBER 31	\$	31	

CITY OF AURORA, ILLINOIS

TAX INCREMENT FINANCING DISTRICT NO. 4 (BELL GALE AREA) FUND

SCHEDULE OF FUND BALANCE BY SOURCE

For the Year Ended December 31, 2014

	TIF No. 4 Fund	
BEGINNING BALANCE, JANUARY 1, 2014	\$	80,235
DEPOSITS		
Property Taxes		47,158
Investment Income		13
Total Deposits		47,171
Balance Plus Deposits		127,406
EXPENDITURES		
Redevelopment Assistance		127,375
Total Expenditures		127,375
ENDING BALANCE, DECEMBER 31, 2014	\$	31
ENDING BALANCE BY SOURCE		
Property Taxes	\$	31
Subtotal		31
Less Surplus Funds		
ENDING BALANCE, DECEMBER 31, 2014	\$	31