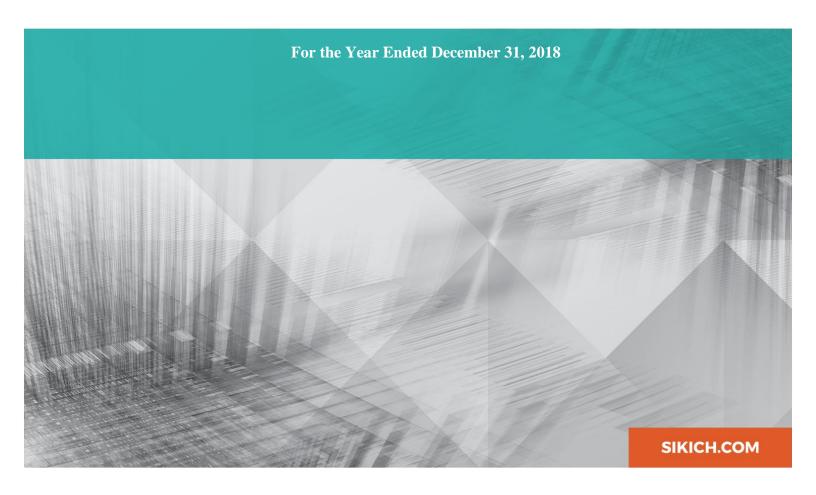


CITY OF AURORA, ILLINOIS

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

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142



CITY OF AURORA, ILLINOIS TAX INCREMENT FINANCING DISTRICT NO. 4 (BELL GALE AREA) FUND TABLE OF CONTENTS

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INDEPENDENT ACCOUNTANT'S REPORT



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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management of the City of Aurora's assertion that the City of Aurora (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. The City of Aurora's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance with the specified requirements 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.

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

In our opinion, management's assertion that the City of Aurora, Illinois complied with the aforementioned requirements for the year ended December 31, 2018 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.

Sikich LLP

Naperville, Illinois June 28, 2019

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

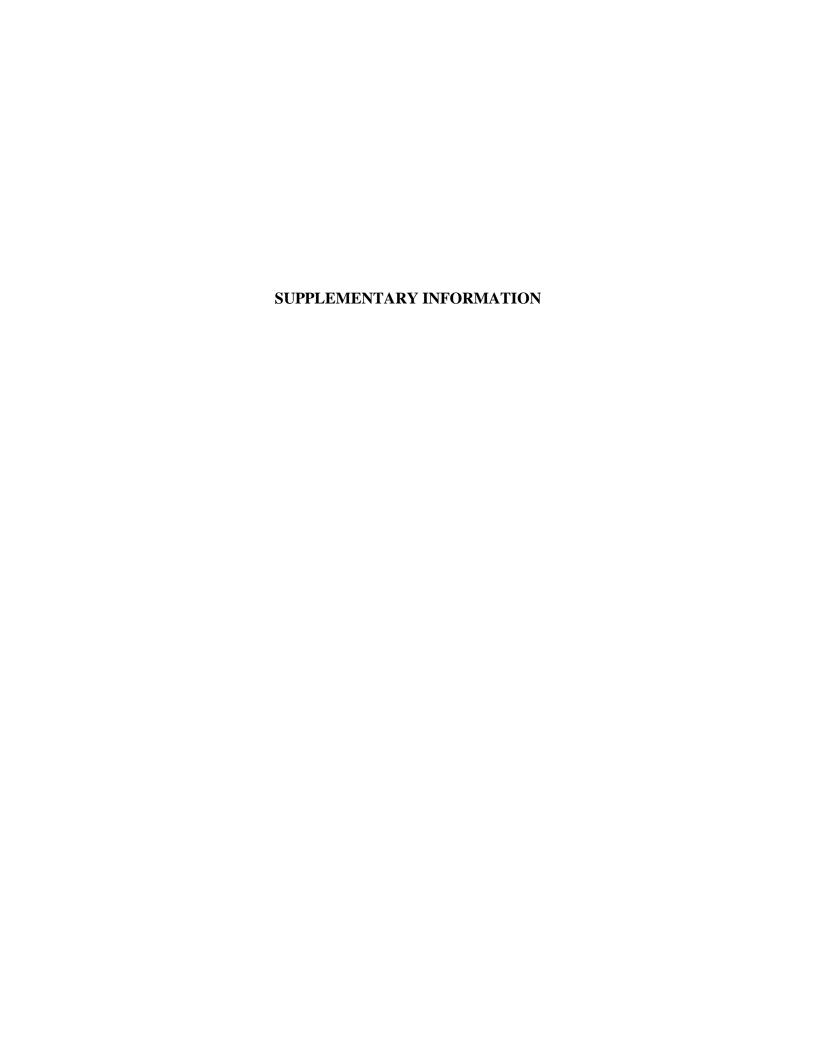
We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Aurora, Illinois (the City) as of and for the year ended December 31, 2018, and the notes to financial statements, which collectively comprise the basic financial statements of the City and have issued our report thereon dated June 28, 2019, 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.

Sikich LLP

Naperville, Illinois June 28, 2019



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, 2018

	TIF No. 4 Fund	
REVENUES		
Property Taxes	\$ 52,050	
Investment Income	1,123	
Total Revenues	 53,173	
EXPENDITURES Redevelopment Assistance	 52,050	
Total Expenditures	 52,050	
NET CHANGE IN FUND BALANCE	1,123	
FUND BALANCE, JANUARY 1	 45,516	
FUND BALANCE, DECEMBER 31	\$ 46,639	

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, 2018

	TIF No. 4 Fund	
BEGINNING BALANCE, JANUARY 1, 2018	\$ 45,516	
DEPOSITS		
Property Taxes	52,050	
Investment Income	 1,123	
Total Deposits	 53,173	
Balance Plus Deposits	 98,689	
EXPENDITURES		
Redevelopment Assistance	 52,050	
Total Expenditures	 52,050	
ENDING BALANCE, DECEMBER 31, 2018	\$ 46,639	
ENDING BALANCE BY SOURCE		
Property Taxes	\$ 45,027	
Investment Income	 1,612	
Subtotal	46,639	
Less Surplus Funds	 -	
ENDING BALANCE, DECEMBER 31, 2018	\$ 46,639	