

FY 2020
ANNUAL TAX INCREMENT FINANCE
REPORT



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

Name of Municipality: Village of Bartonville Reporting Fiscal Year: 2020
 County: Peoria Fiscal Year End: 4/30/2020
 Unit Code: 072/010/32

FY 2020 TIF Administrator Contact Information			
First Name: <u>Leon</u>			Last Name: <u>Ricca</u>
Address: <u>5912 S. Adams St.</u>			Title: <u>Village President</u>
Telephone: <u>309-633-2053</u>	City: <u>Bartonville</u>	Zip: <u>61607</u>	
E-mail- required <u>lpricca@yahoo.com</u>			

I attest to the best of my knowledge, that this FY 2020 report of the redevelopment project area(s)
 in the City/Village of: Bartonville
 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.].

Leon Ricca 3-5-21
 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)*

FILL OUT ONE FOR EACH TIF DISTRICT		
Name of Redevelopment Project Area	Date Designated MM/DD/YYYY	Date Terminated MM/DD/YYYY
Industrial Park	1/8/1981	

*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.]

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

FY 2020

Name of Redevelopment Project Area (below): <p style="text-align: center;">Bartonville Village Industrial Park</p>	
Primary Use of Redevelopment Project Area*: Combination/Mixed	

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

If "Combination/Mixed" List Component Types: Indust, Comm, Resid	
Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):	
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
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).	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 and (labeled Attachment J).	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)] If attachment I is yes, then Analysis MUST be attached and (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	

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 2020

Bartonville Village Industrial Park

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 139,866

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	\$ -	\$ 12,921,334	96%
State Sales Tax Increment	\$ -	\$ -	0%
Local Sales Tax Increment	\$ -	\$ -	0%
State Utility Tax Increment	\$ -	\$ -	0%
Local Utility Tax Increment	\$ -	\$ -	0%
Interest	\$ 2,864	\$ 462,393	3%
Land/Building Sale Proceeds	\$ -	\$ -	0%
Bond Proceeds	\$ -	\$ 672	0%
Transfers from Municipal Sources	\$ -	\$ -	0%
Private Sources	\$ -	\$ -	0%
Other: Reimbursement by developer	\$ -	\$ 19,791	0%

All Amount Deposited in Special Tax Allocation Fund \$ 2,864

Cumulative Total Revenues/Cash Receipts \$ 13,404,190 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 15,918

Transfers to Municipal Sources \$ -

Distribution of Surplus

Total Expenditures/Disbursements \$ 15,918

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ (13,054)

Previous Year Adjustment (Explain Below) \$ 1,000

FUND BALANCE, END OF REPORTING PERIOD* \$ 127,812

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

Previous Year Explanation:

The auditor's fund balance includes a developer's loan receivable. A loan payment of \$1,000 has now been accounted for.

SECTION 3.2 A

PAGE 2

7. Costs of eliminating or removing contaminants and other impediments.		
		\$ -
8. Cost of job training and retraining projects.		
		\$ -
9. Financing costs.		
		\$ -
10. Capital costs.		
		\$ -
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.		
		\$ -

SECTION 3.2 A

PAGE 3

13. Relocation costs.		
		\$ -
14. Payments in lieu of taxes.		
		\$ -
15. Costs of job training, retraining, advanced vocational or career education.		
		\$ -
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		
		\$ -
17. Cost of day care services.		
		\$ -
18. Other.		
	-	
		\$ -
TOTAL ITEMIZED EXPENDITURES		\$ 15,918

Section 3.2 B

FY 2020

TIF NAME:

Bartonville Village Industrial Park

Optional: Information in the following sections is not required by law, but would be helpful in creating fiscal transparency.

List all vendors, including other municipal funds, that were paid in excess of \$10,000 during the current reporting year.

Name	Service	Amount
Gorenz and Associates	Accounting/Audit	\$ 10,950.00

SECTION 3.3 - (65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)
Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FY 2020

TIF NAME:

Bartonville Village Industrial Park

FUND BALANCE BY SOURCE

\$ 126,812

		Amount of Original Issuance	Amount Designated
1. Description of Debt Obligations			

Total Amount Designated for Obligations	\$ -	\$ -
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2. Description of Project Costs to be Paid

Completion of Bowen Project		\$ 75,000
Administrative Costs		\$ 75,000

Total Amount Designated for Project Costs	\$ 150,000
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TOTAL AMOUNT DESIGNATED	\$ 150,000
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SURPLUS/(DEFICIT)	\$ (23,188)
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SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2020

TIF NAME:

Bartonville Village Industrial Park

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:	

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:	

Property (8):	
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 2020

TIF Name:

Bartonville Village Industrial Park

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. <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.)	X
2a. The total number of <u>ALL</u> activities undertaken in furtherance of the objectives of the redevelopment plan:	25

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)	\$ 7,653	\$ -	\$ -
Public Investment Undertaken	\$ 7,162,253	\$ -	\$ 7,162,253
Ratio of Private/Public Investment	0		0

*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

Project 1*: Condre Building Project (Land Project)

Private Investment Undertaken (See Instructions)	\$ 7,653		
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 2*: Zeller Park Gazebo

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 87,239		\$ 87,239
Ratio of Private/Public Investment	0		0

Project 3*: Power House Cleanup

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 530,048		\$ 530,048
Ratio of Private/Public Investment	0		0

Project 4*: Entec Extension

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 472,896		\$ 472,896
Ratio of Private/Public Investment	0		0

Project 5*: Pfeiffer Road

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 1,395,115		\$ 1,395,115
Ratio of Private/Public Investment	0		0

Project 6*: Dining Hall

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 236,643		\$ 236,643
Ratio of Private/Public Investment	0		0

Project 7*: Constitution Avenue

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	379,387	\$ 379,387
Ratio of Private/Public Investment		0	0

Project 8*: Street Improvements

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	311,695	\$ 311,695
Ratio of Private/Public Investment		0	0

Project 9*: Pfeiffer Road Sidewalks

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	156,984	\$ 156,984
Ratio of Private/Public Investment		0	0

Project 10*: Storm Sewers/Drainage

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	311,256	\$ 311,256
Ratio of Private/Public Investment		0	0

Project 11*: Bowen Building Project

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	281,930	\$ 281,930
Ratio of Private/Public Investment		0	0

Project 12*: Deep Well Sealing

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	45,600	\$ 45,600
Ratio of Private/Public Investment		0	0

Project 13*: Better Beverages Land Acquisition

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	111,098	\$ 111,098
Ratio of Private/Public Investment		0	0

Project 14*: Reline Storm Water/Sewer

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	95,056	\$ 95,056
Ratio of Private/Public Investment		0	0

Project 15*: Overlay and Seal Parking Lot

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	11,560	\$ 11,560
Ratio of Private/Public Investment		0	0

Project 16*: Sidewalk Replacement

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	6,366	\$ 6,366
Ratio of Private/Public Investment		0	0

Project 17*: 2015 Roadway Project

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	301,881	\$ 301,881
Ratio of Private/Public Investment		0	0

Project 18*: JFL Building Improvements

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	50,000	\$ 50,000
Ratio of Private/Public Investment		0	0

Project 19*: NECA Land Acquisition

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	130,836	\$ 130,836
Ratio of Private/Public Investment		0	0

Project 20*: United Facilities Building Improvements

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	183,000	\$ 183,000
Ratio of Private/Public Investment		0	0

Project 21*: Lighting Improvements

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	150,507	\$ 150,507
Ratio of Private/Public Investment		0	0

Project 22*: Roadway Project

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	1,068,729	\$ 1,068,729
Ratio of Private/Public Investment		0	0

Project 23*: IBEW Property Acquisition

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	250,000	\$ 250,000
Ratio of Private/Public Investment		0	0

Project 24*: Bowen Demolition

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	516,925	\$ 516,925
Ratio of Private/Public Investment		0	0

Project 25*: JATC Site Preparation

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	77,502	\$ 77,502
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 2020

TIF NAME: Bartonville Village Industrial Park

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

Year redevelopment project area was designated	Base EAV	Reporting Fiscal Year EAV
1981		

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

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

Overlapping Taxing District	Surplus Distributed from redevelopment project area to overlapping districts
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

SECTION 7

Provide information about job creation and retention:

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

SECTION 8

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

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

ATTACHMENT B

Chief Executive Officer Certification

I, Leon Ricca, am the duly elected President of the Village of Bartonville, County of Peoria, State of Illinois and, as such, do hereby certify that the Village of Bartonville has complied with all requirements pertaining to the Tax Increment Redevelopment Allocation Act during the current municipal fiscal year (May 1, 2019 – April 30, 2020).

Dated: 3-5, 2021.



Leon Ricca, President
Village of Bartonville

Hasselberg Grebe Snodgrass Urban & Wentworth

Attorneys and Counselors

James R. Grebe
Kenneth M. Snodgrass, Jr.
Charles J. Urban
David L. Wentworth II
David B. Wiest
William P. Streeter
Kevin D. Day
Kyle M. Tompkins

401 Main Street, Suite 1400
Peoria, IL 61602-1258

Telephone: 309-637-1400
Facsimile: 309-637-1500
www.hgsuw.com

Kevin O. Sheahan
Gregory A. Nordstrom
Jason B. Boucher
Ryan W. Kitzhaber
Lucas D. Myrna

Michael R. Hasselberg
Of Counsel
Email: wstreeter@hgsuw.com

March 5, 2021

Office of the Illinois Comptroller
Local Government Division
100 W. Randolph St., Suite 15-500
Chicago, IL 60601-3252

Re: Village of Bartonville – 2019 Annual TIF Report

To Whom It May Concern:

I am currently acting as counsel to the Village of Bartonville for the limited purpose of preparing and filing this Annual TIF Report.

Subject to the assumptions identified herein, I have reviewed the Village of Bartonville's 2020 Annual TIF Report and based on that review, it is my opinion that during the Village of Bartonville's fiscal year beginning May 1, 2019 and ending April 30, 2020, the Village of Bartonville complied with the Tax Increment Allocation Redevelopment Act. In preparing this letter I have assumed, without independent verification, the accuracy and completeness of the information contained in the Village of Bartonville's 2020 Annual TIF Report. This opinion relates only to the time period set forth above, and is based only upon the information contained in the Village of Bartonville's 2020 Annual TIF Report.

Very truly yours,

**HASSELBERG GREBE SNODGRASS
URBAN & WENTWORTH**



William P. Streeter

ATTACHMENT D

Activities Statement

During the fiscal year 2019 – 20, the Village of Bartonville undertook the following activities in the redevelopment project area:

- Bowen demolition project completion

**JOINT REVIEW BOARD FOR
BARTONVILLE VILLAGE INDUSTRIAL PARK
TAX INCREMENT REDEVELOPMENT PROJECT AREA**

RESOLUTION NO. 672

WHEREAS, the Joint Review Board for the Bartonville Village Industrial Park Tax Increment Redevelopment Project Area ("Joint Review Board") convened on June 8, 2020 for the purpose of reviewing the status and effectiveness of the Bartonville Village Industrial Park Tax Increment Redevelopment Project Area ("TIF District") pursuant to the Illinois Tax Increment Allocation Redevelopment Act (65 ILCS 5/11-74.4-1, *et seq.*) for the fiscal year 2017-2018; and

WHEREAS, the Joint Review Board has reviewed the background and current information regarding the TIF District.

NOW, THEREFORE, BE IT RESOLVED, that the Joint Review Board hereby approves the effectiveness and status of the TIF District for the fiscal year 2017-2018.

Dated: June 8, 2020.

AYES: 5
NAYES: -
ABSENT: -

JOINT REVIEW BOARD

By: Leon Ricca
Leon Ricca

Attest: Michelle Bruce
Michelle Bruce, Secretary



**JOINT REVIEW BOARD FOR
BARTONVILLE VILLAGE INDUSTRIAL PARK
TAX INCREMENT REDEVELOPMENT PROJECT AREA**

RESOLUTION NO. 673

WHEREAS, the Joint Review Board for the Bartonville Village Industrial Park Tax Increment Redevelopment Project Area ("Joint Review Board") convened on June 8, 2020 for the purpose of reviewing the status and effectiveness of the Bartonville Village Industrial Park Tax Increment Redevelopment Project Area ("TIF District") pursuant to the Illinois Tax Increment Allocation Redevelopment Act (65 ILCS 5/11-74.4-1, *et seq.*) for the fiscal year 2018-2019; and

WHEREAS, the Joint Review Board has reviewed the background and current information regarding the TIF District.

NOW, THEREFORE, BE IT RESOLVED, that the Joint Review Board hereby approves the effectiveness and status of the TIF District for the fiscal year 2018-2019.

Dated: June 8, 2020.

AYES: 5
NAYES:
ABSENT: -

JOINT REVIEW BOARD

By: Leon Ricca
Leon Ricca

Attest:

Michelle Bruce
Michelle Bruce, Secretary



ATTACHMENT K – Audited Financial Statement

Exhibit D

VILLAGE OF BARTONVILLE
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED APRIL 30, 2020

	General Fund	Motor Fuel Tax Fund	IMRF Fund	TIF Fund	Total Governmental Funds
Cash Receipts:					
Taxes	1,495,120	-	212,065	-	1,707,185
Intergovernmental - Unrestricted	2,075,857	-	-	-	2,075,857
Franchise and Excise Taxes	85,564	-	-	-	85,564
Other State and Municipal Taxes	19,283	-	-	-	19,283
Charges for Services:					
Fines and Forfeitures	96,355	-	-	-	96,355
Licenses and Permits	50,120	-	-	-	50,120
Franchise Fees and Rebates	144,975	-	-	-	144,975
Gasoline Fees	137,051	-	-	-	137,051
Insurance Recoveries and Reimbursements	83,693	-	-	-	83,693
School Resource Officer	60,764	-	-	-	60,764
Road Repairs	161,131	-	-	-	161,131
Miscellaneous Charges for Services	66,376	-	-	-	66,376
Operating Grants and Contributions:					
Motor Fuel Taxes	-	233,922	-	-	233,922
Grants and Contributions	62,278	-	-	-	62,278
Investment Earnings	21,206	40	-	2,864	24,110
Miscellaneous Income	2,524	-	-	-	2,524
Total Cash Receipts	<u>4,562,297</u>	<u>233,962</u>	<u>212,065</u>	<u>2,864</u>	<u>5,011,188</u>
Cash Disbursements:					
Current:					
General Government	1,327,428	-	26,936	-	1,354,364
Public Works and Transportation	809,218	68,908	84,325	-	962,451
Health and Welfare	38,674	-	-	-	38,674
Public Safety	1,812,762	-	71,789	-	1,884,551
Culture and Recreation	41,682	-	-	-	41,682
Development	-	-	-	15,918	15,918
Capital Outlay	173,408	-	-	-	173,408
Debt Service:					
Principal	52,000	-	-	-	52,000
Interest	1,807	-	-	-	1,807
Total Cash Disbursements	<u>4,256,979</u>	<u>68,908</u>	<u>183,050</u>	<u>15,918</u>	<u>4,524,855</u>
Excess of Cash Receipts Received Over (Under)					
Cash Disbursements	<u>305,318</u>	<u>165,054</u>	<u>29,015</u>	<u>(13,054)</u>	<u>486,333</u>
Other Financing Sources (Uses):					
Disposition of Capital Assets	<u>1,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,516</u>
Net Other Financing Sources (Uses)	<u>1,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,516</u>
Net Change in Fund Balances	<u>306,834</u>	<u>165,054</u>	<u>29,015</u>	<u>(13,054)</u>	<u>487,849</u>
Prior Year Fund Balance	<u>1,626,026</u>	<u>97,919</u>	<u>-</u>	<u>160,866</u>	<u>1,884,811</u>
Current Year Ending Fund Balance	<u>1,932,860</u>	<u>262,973</u>	<u>29,015</u>	<u>147,812</u>	<u>2,372,660</u>

See accompanying notes to the financial statements.

Gorenz and Associates, Ltd.
Certified Public Accountants

Thomas R. Pepper, CPA
Russell J. Rumbold II, CPA

Tim C. Custis, CPA
Jason A. Hohulin, CPA

Independent Auditor’s Report

Members of the Village Board
Village of Bartonville
Bartonville, Illinois

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Bartonville, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Village’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note #1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Bartonville as of April 30, 2020, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note #1.

In connection with our audit, nothing came to our attention that caused us to believe that the Village of Bartonville failed to comply with the provisions of the Illinois Tax Increment Allocation Redevelopment Act with respect to allowable costs as identified in Section 11-74.43(q) of the act. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

Basis of Accounting

We draw attention to Note #1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Gorenz and Associates, Ltd.

Peoria, Illinois
January 25, 2021