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Legislation Details (With Text)

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Final action: 7/6/2011
Title: Tax Increment Financing (TIF) Lakeside/Clarendon Redevelopment Project Area Annual Report (2010)
Sponsors: Dept./Agency
Indexes:
Attachments: 1. F2011-330.pdf

Date	Ver.	Action By	Action	Result
7/6/2011	1	City Council	Placed on File	

2010 Annual Report Lakeside/Clarendon Redevelopment Project Area

Pursuant to 65 ILCS 5/11-74.4-5(d)

June 30, 2011

ANNUAL TAX INCREMENT FINANCE REPORT OFFICE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA

Name of Municipality: Chicago **Reporting Fiscal Year:** 2010

County: Cook **Fiscal Year End:** 12/31 /2010

Unit Code: 016/620/30

First Name: Andrew J. **Last Name:** Mooney

Address: City Hall 121 N. LaSalle **Title:** TIF Administrator

Telephone: (312)744-0025 **City:** Chicago, IL **Zip:** 60602

E-Mail: TIFReports@cityofchicago.org <mailto:TIFReports@cityofchicago.org>

I attest to the best of my knowledge, this report of the redevelopment project areas in;

City/Village of Chicago_ is complete and accurate at the end of this reporting

Fiscal year under 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.]

^ (*ZH,/(

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 DISTRICT

Name of Redevelopment Project Area	Date Designated	Date Terminated
105th/Vincennes	10/3/2001	12/31/2025
111th Street/Kedzie Avenue Business District	9/29/1999	9/29/2022
119th and Halsted	2/6/2002	12/31/2026
119th/L-57	11/6/2002	12/31/2026
126th and Torrence	12/21/1994	12/21/2017
134th and Avenue K	3/12/2008	3/12/2032
24th/Michigan	7/21/1999	7/21/2022
26th and King Drive	1/11/2006	12/31/2030

35th and Wallace	12/15/1999	12/31/2023
35th/Halsted	1/14/1997	12/31/2021
35th/State	1/14/2004	12/31/2028
40th/State	3/10/2004	12/31/2028
43rd/Cottage Grove	7/8/1998	7/8/2021
45th/Western Industrial Park Conservation Area	3/27/2002	12/31/2026
47th/Ashland	3/27/2002	12/31/2026
47th/Halsted	5/29/2002	12/31/2026
47th/King Drive	3/27/2002	12/31/2026
47th/State	7/21/2004	12/31/2028
49th Street/St. Lawrence Avenue	1/10/1996	12/31/2020
51st/ Archer	5/17/2000	12/31/2024
53rd Street	1/10/2001	12/31/2025
60th and Western	5/9/1996	5/9/2019

"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.]

J. James H. Thompson, Director, Division of Municipalities, 100 W. Randolph Street, Suite 1500, Chicago, IL 60601
Tel.: (312) 744-1111; Fax: (312) 744-1112; Email: jthompson@dmr.state.il.us

ANNUAL TAX INCREMENT FINANCE REPORT OFFICE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA

Name of Municipality: Chicago Reporting Fiscal Year: 2010

County: Cook Fiscal Year End: 12/31 /2010

Unit Code: 016/620/30

63rd/Ashland	3/29/2006	12/31/2030
63rd/Pulaski	5/17/2000	12/31/2024
67th/Cicero	10/2/2002	12/31/2026
69th/Ashland	11/3/2004	12/31/2028
71st and Stony Island	10/7/1998	10/7/2021
72nd and Cicero	11/17/1993	11/17/2016
73rd and Kedzie	11/17/1993	11/17/2016
73rd/University	9/13/2006	12/31/2030
79th and Cicero	6/8/2005	7/8/2021
79th Street Corridor	7/8/1998	12/31/2025
79th Street/Southwest Highway	10/3/2001	12/31/2029
79th/Vincennes	9/27/2007	12/31/2031
83rd/Stewart	3/31/2004	12/31/2028
87th/Cottage Grove	11/13/2002	12/31/2026
89th and State	4/1/1998	4/1/2021
95th and Western	7/13/1995	7/13/2018
95th Street and Stony Island	5/16/1990	5/16/2013
Addison Corridor North	6/4/1997	6/4/2020
Addison South	5/9/2007	12/31/2031
Archer Courts	5/12/1999	12/31/2023
Archer/ Central	5/17/2000	12/31/2024
Archer/Western	2/11/2009	12/31/2033
Armitage/Pulaski	6/13/2007	12/31/2031
Austin/Commercial	9/27/2007	12/31/2031
Avalon Park/South Shore	7/31/2002	12/31/2026
Avondale	7/29/2009	12/31/2033
Belmont/ Central	1/12/2000	12/31/2024

Belmont/Cicero	1/12/2000	12/31/2024
Bronzeville	11/4/1998	12/31/2022
Bryn Mawr/Broadway	12/11/1996	12/11/2019
Calumet Avenue/Cermak Road	7/29/1998	7/29/2021
Calumet River	3/10/210	12/31/2034
Canal/Congress	11/12/1998	12/31/2022
Central West	2/16/2000	12/31/2024
Chatham-Ridge	12/18/1986	12/31/2010(1)
Chicago/ Kingsbury	4/12/2000	12/31/2024
Chicago/Central Park	2/27/2002	12/31/2026
Chicago Lakeside Development - Phase 1 (USX)	5/12/2010	12/31/2034
Chinatown Basin	12/18/1986	12/31/2010
Cicero/Archer	5/17/2000	12/31/2024
Clark Street and Ridge Avenue	9/29/1999	9/29/2022
Clark/Montrose	7/7/1999	7/7/2022
Commercial Avenue	11/13/2002	12/31/2026
Devon/Sheridan	3/31/2004	12/31/2028

COMPTROLLER

(1) This TIF has been terminated; however, the sales tax portion continues to exist for the sole purpose of servicing outstanding obligations which may be retired early at which point the sales tax portion will also terminate.

COMPTROLLER**ANNUAL TAX INCREMENT FINANCE REPORT OFFICE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA****Name of Municipality: Chicago Reporting Fiscal Year: 2010****County: Cook Fiscal Year End: 12 /31 /2Q10****Unit Code: 016/620/30**

Devon/Western	11/3/1999	12/31/2023
Diversey/ Narragansett	2/5/2003	12/31/2027
Division/Homan	6/27/2001	12/31/2025
Division/North Branch	3/15/1991	3/15/2014
Division-Hooker	7/10/1996	7/10/2019
Drexel Boulevard	7/10/2002	12/31/2026
Eastman/North Branch	10/7/1993	10/7/2016
Edgewater	12/18/1986	12/18/2009
Edgewater/Ashland	10/1/2003	12/31/2027
Elston/Armstrong Industrial Corridor	7/19/2007	12/31/2031
Englewood Mall	11/29/1989	11/29/2012
Englewood Neighborhood	6/27/2001	12/31/2025
Ewing Avenue	3/10/2010	12/31/2034
Forty-first Street and Dr. Martin Luther King, Jr. Drive	7/13/1994	7/13/2017
Fullerton/ Milwaukee	2/16/2000	12/31/2024
Galewood/Armitage Industrial	7/7/1999	7/7/2022
Goose Island	7/10/1996	7/10/2019
Greater Southwest Industrial Corridor (East)	3/10/1999	12/31/2023
Greater Southwest Industrial Corridor (West)	4/12/2000	12/31/2024
Harlem Industrial Park Conservation Area	3/14/2007	12/31/2031
Harrison/Central	7/26/2006	12/31/2030
Hollywood/Sheridan	11/7/2007	12/31/2031
Homan/Grand Trunk	12/15/1993	12/15/2016
Hohnan-Arthington	2/5/1998	2/5/2021

Howard-Paulina	10/14/1988	10/14/2011
Humboldt Park Commercial	6/27/2001	12/31/2025
Irving Park/Elston	5/13/2009	12/31/2033
Irving/Cicero	6/10/1996	12/31/2020
Jefferson Park Business District	9/9/1998	9/9/2021
Jefferson/ Roosevelt	8/30/2000	12/31/2024
Kennedy/Kimball	3/12/2008	3/12/2032
Kinzie Industrial Corridor	6/10/1998	6/10/2021
Kostner Avenue	11/5/2008	11/5/2032
Lake Calumet Area Industrial	12/13/2000	12/31/2024
Lakefront	3/27/2002	12/31/2026
Lakeside/Clarendon	7/21/2004	12/31/2028
LaSalle Central	11/15/2006	12/31/2030
Lawrence/ Kedzie	2/16/2000	12/31/2024
Lawrence/Broadway	6/27/2001	12/31/2025
Lawrence/Pulaski	2/27/2002	12/31/2026
Lincoln Avenue	11/3/1999	12/31/2023
Lincoln-Belmont-Ashland	11/2/1994	11/2/2017
Little Village East	4/22/2009	12/31/2033
Little Village Industrial Corridor	6/13/2007	12/31/2031

ANNUAL TAX INCREMENT FINANCE REPORT OFFICE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA

Name of Municipality; Chicago Reporting Fiscal Year: 2010

County:Cook Fiscal Year End: 12 /31 /2010

Unit Code: 016/620/30

Madden/Wells	11/6/2002	12/31/2026
Madison/Austln Corridor	9/29/1999	12/31/2023
Michigan/Cermak	9/13/1989	9/13/2012
Midway Industrial Corridor	2/16/2000	12/31/2024
Midwest	5/17/2000	12/31/2024
Montclare	8/30/2000	12/31/2024
Montrose/Clarendon	6/30/2010	12/31/2034
Near North	7/30/1997	7/30/2020
Near South	11/28/1990	12/31/2014
Near West	3/23/1989	12/31/2013
North Branch (North)	7/2/1997	12/31/2021
North Branch (South)	2/5/1998	2/5/2021
North Pullman	6/30/2009	12/31/2033
North-Cicero	7/30/1997	7/30/2020
Northwest Industrial Corridor	12/2/1998	12/2/2021
Ogden/Pulaski	4/9/2008	4/9/2032
OhioA/Vabash	6/7/2000	12/31/2024
Pershing/King	9/5/2007	12/31/2031
Peterson/ Cicero	2/16/2000	12/31/2024
Peterson/ Pulaski	2/16/2000	12/31/2024
Pilsen Industrial Corridor	6/10/1998	12/31/2022
Portage Park	9/9/1998	9/9/2021
Pratt/Ridge Industrial Park Conservation Area	6/23/2004	12/31/2028

Pulaski Corridor	6/9/1999	6/9/2022
Randolph and Wells	6/9/2010	12/31/2034
Ravenswood Corridor	3/9/2005	12/31/2029
Read-Dunning	1/11/1991	12/31/2015
River South	7/30/1997	7/30/2020
River West	1/10/2001	12/31/2025
Roosevelt/Canal	3/19/1997	12/31/2021
Roosevelt/Cicero	2/5/1998	2/5/2021
Roosevelt/Racine	11/4/1998	12/31/2022
Roosevelt/Union	5/12/1999	5/12/2022
Roosevelt-Homan	12/5/1990	12/5/2013
Roseland/Michigan	1/16/2002	12/31/2026
Sanitary Drainage and Ship Canal	7/24/1991	7/24/2014
South Chicago	4/12/2000	12/31/2024
South Works Industrial	11/3/1999	12/31/2023
Stevenson/Brighton	4/11/2007	12/31/2031
Stockyards Annex	12/11/1996	12/31/2020
Stockyards Industrial Commercial	3/9/1989	3/9/2012
Stockyards Southeast Quadrant Industrial	2/26/1992	2/26/2015
Stony Island Avenue Commercial and Burnside Industrial Corridors	6/10/1998	6/10/2021
Touhy/Western	9/13/2006	12/31/2030

ANNUAL TAX INCREMENT FINANCE REPORT OFFICE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA**Name of Municipality: Chicago Reporting Fiscal Year: 2010****CountyCook Fiscal Year End: 12/31 /2010****Unit Code: 016/620/30**

Weed/Fremont	1/8/2008	1/8/2032
West Grand	6/10/1996	6/10/2019
West Irving Park	1/12/2000	12/31/2024
West Pullman Industrial Park	3/11/1998	3/11/2021
West Ridge-Peterson Avenue	10/27/1986	12/31/2010
West Woodlawn	5/12/2010	12/31/2034
Western Avenue North	1/12/2000	12/31/2024
Western Avenue Rock Island	2/8/2006	12/31/2024
Western Avenue South	1/12/2000	12/31/2030
Western/Ogden	2/5/1998	2/5/2021
Wilson Yard	6/27/2001	12/31/2025
Woodlawn	1/20/1999	1/20/2022

COMPTROLLER

SECTION 2 [Sections 2 through 5 must be completed for each redevelopment project area listed in Section 1.]**Name of Redevelopment Project Area: Lakeside/Clarendon Redevelopment Project Area_****Primary Use of Redevelopment Project Area*: Combination/Mixed__****If "Combination/Mixed" List Component Types: Residential/Commercial__****Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one): Tax Increment Allocation Redevelopment Act ☒ Industrial Jobs Recovery Law _****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**

Were there any activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented in the preceding fiscal year and a description of the activities undertaken? [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 or meeting minutes submitted to the municipality by 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 municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] **If yes, please enclose the Official Statement labeled Attachment I** **X**

Was 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 yes, please enclose the Analysis labeled Attachment J** **X**

Cumulatively, have deposits equal or greater than \$100,000 been made 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 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, please enclose a certified letter statement reviewing compliance with the Act labeled Attachment L **X**

A list of all intergovernmental agreements in effect in FY 2010, 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 list only of the intergovernmental agreements labeled Attachment W** **X**

* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.
FY 2010 Section 2

SECTION 3.1 -[65 ILCS 5/11-74.4-5 (d) (5) and 65 ILCS 5/11-74.6-22 (d) (5)] Provide an analysis of the special tax allocation fund.

| Reporting Year | Cumulative * | Fund Balance at Beginning of Reporting Period | \$ 204,554 |

Revenue/Cash Receipts Deposited In Fund During Reporting FY:

			% of Total
Property Tax Increment	90,034	\$ 308,609	100%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	237		0%
Land/Building Sale Proceeds			0%
Bond Proceeds			0%
Transfers in from Municipal Sources			0%
Private Sources			0%
Other (identify source ; if			0%

Total Amount Deposited in Special Tax Allocation Fund During Reporting Period

Cumulative Total Revenues/Cash Receipts

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)

Transfers out to Municipal Sources (Porting out)

Distribution of Surplus

Total Expenditures/Disbursements

NET INCOME/CASH RECEIPTS OVER/(UNDER) CASH DISBURSEMENTS FUND BALANCE, END OF REPORTING PERIOD

90,271

4,295

4,295

85,976

290,530

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

308,609

100%

* Except as set forth in the next sentence, each amount reported on the rows below, if any, is cumulative from the inception of the respective Project Area. Cumulative figures for the categories of 'Interest,' 'Land/Building Sale Proceeds' and 'Other' may not be fully available for this report due to either of the following: (i) the disposal of certain older records pursuant to the City's records retention policy, or (ii) the availability of records only from January 1, 1997 forward.

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

SECTION 3.2 A- (65 ILCS 5/11-74.4-5 (d) (5) and 65 ILCS 5/11-74.6-22 (d) (5))

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND

(by category of permissible redevelopment cost, amounts expended during reporting period)

FOR AMOUNTS >\$10,000 SECTION 3.2 B MUST BE COMPLETED

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]

Reporting Fiscal Year

1. Costs of studies, administration and professional services-Subsections (q)(1) and (o) (1)

4?9

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\$ 4.295

2. Cost of marketing sites-Subsections (q)(1.6) and (o)(1.6)

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3. Property assembly, demolition, site preparation and environmental site improvement costs.
Subsection (q)(2), (o)(2) and (o)(3)

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4. Costs of rehabilitation, reconstruction, repair or remodeling and replacement of existing public buildings. Subsection (q)(3) and (o)(4)

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5. Costs of construction of public works and improvements. Subsection (q)(4) and (o)(5)

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6. Costs of removing contaminants required by environmental laws or rules (o)(6) - Industrial Jobs Recovery TIFs ONLY

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FY 2010
TIF Name: Lakeside Clarendon Redevelopment Project Area
7. Cost of job training and retraining; including "welfare to work" programs Subsection (q)(5), (o)(7) and (o)(12)

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8. Financing costs. Subsection (q) (6) and (o)(8)

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9. Approved capital costs. Subsection (q)(7) and (o)(9)

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10. Cost of Reimbursing school districts for their increased costs caused by TIF assisted housing projects. Subsection (q)(7.5) - Tax Increment Allocation Redevelopment TIFs ONLY

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11. Relocation costs. Subsection (q)(8) and (o)(10)

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12. Payments in lieu of taxes. Subsection (q)(9) and (o)(11)

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13. Costs of job training, retraining advanced vocational or career education provided by other taxing bodies. Subsection (q)(10) and (o)(12)

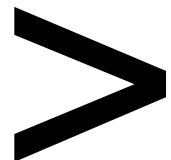
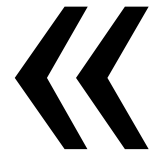
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\$

FY 2010

TIF Name: Lakeside Clarendon Redevelopment Project Area

14. Costs of reimbursing private developers for interest expenses incurred on approved redevelopment projects. Subsection (q)(11)(A-E) and (o)(13)(A-E)



\$

15. Costs of construction of new housing units for low income and very low-income households Subsection (q)(11)(F) - Tax Increment Allocation Redevelopment TI Fs ONLY

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16. Cost of day care services and operational costs of day care centers. Subsection (q) (11.5) -Tax Increment Allocation Redevelopment TIFs ONLY

TOTAL ITEMIZED EXPENDITURES [| \$ 4,295~|

FY 2010

TIF Name: Lakeside Clarendon Redevelopment Project Area

Section 3.2 B

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

X_ There were no vendors, including other municipal funds, paid in excess of \$10,000 during the current reporting period.

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

SECTION 3.3 - (65 ILCS 5/11-74.4-5 (d) (5) 65 ILCS 11-74.6-22 (d) (5))

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

FUND BALANCE, END OF REPORTING PERIOD

1. Description of Debt Obligations

\$

290,530

Amount of Original Issuance

Amount Designated

Reserved for debt service	\$	\$
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Total Amount Designated for Obligations

Designated for future redevelopment project costs	\$ 290,530
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Total Amount Designated for Project Costs

290,530

TOTAL AMOUNT DESIGNATED SURPLUS*/(DEFICIT)

290,530

*NOTE: If a surplus is calculated, the municipality may be required to repay the amount to overlapping taxing districts.

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

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

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

X No property was acquired by the Municipality Within the Redevelopment Project Area

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

SECTION 5 - 65 ILCS 5/11-74.4-5 (d) (7) (G) and 65 ILCS 5/11-74.6-22 (d) (7) (G)

Please include a brief description of each project.

X No Projects Were Undertaken by the Municipality Within the Redevelopment Project Area

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

STATE OF ILLINOIS COUNTY OF COOK

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Attachment B

CERTI

TO:

Judy Baar Topinka

Comptroller of the State of Illinois

James R. Thompson Center

100 West Randolph Street, Suite 15-500

Chicago, Illinois 60601

Attention: June Canello, Director of Local
Government

Dolores Javier, Treasurer

City Colleges of Chicago

226 West Jackson Boulevard, Room 1125

Chicago, Illinois 60606

Herman Brewer Director

Cook County Bureau of Planning & Dev. 69 West Washington Street, Suite 2900 Chicago, Illinois 60602

IC ATION

Jean-Claude Brizard Chief Executive Officer Chicago Board of Education 125 South Clark Street, 5th Floor Chicago, Illinois 60603

Jacqueline Torres, Director of Finance Metropolitan Water Reclamation District of Greater Chicago 100 East Erie Street, Room 2429

Chicago, Illinois 60611

Douglas Wright

South Cook County Mosquito Abatement District

155th & Dixie Highway P.O. Box 1030 Harvey, Illinois 60426

Dan Donovan, Comptroller Forest Preserve District of Cook County 69 W. Washington Street, Suite 2060 Chicago, IL 60602

Michael P. Kelly, Interim General Superintendent & CEO Chicago Park District 541 North Fairbanks Chicago, Illinois 60611

I, Rahm Emanuel, in connection with the annual report (the "Report") of information required by Section 1 l-74.4-5(d) of the Tax
Increment Allocation Redevelopment Act, 65 ILCS5/11-74.4-1 et seg, (the "Act") with regard to the Lakeside/Clarendon
Redevelopment Project Area (the "Redevelopment Project Area"), do hereby certify as follows:

Attachment B

1. I am the duly qualified and acting Mayor of the City of Chicago, Illinois (the "City") and, as such, I am the City's Chief
Executive Officer. This Certification is being given by me in such capacity.

2. During the preceding fiscal year of the City, being January 1 through December 31, 2010, the City complied, in all
material respects, with the requirements of the Act, as applicable from time to time, regarding the Redevelopment Project
Area.

3. In giving this Certification, I have relied on the opinion of the Corporation Counsel of the City furnished in connection
with the Report.

4. This Certification may be relied upon only by the addressees hereof.

IN WITNESS WHEREOF, I have hereunto affixed my official signature as of this 30th day of June, 2011.

City of Chicago, Illinois

June 30, 2011

Department of Law city of chicago

Attachment C

Judy Baar Topinka

Comptroller of the State of Illinois

James R. Thompson Center

100 West Randolph Street, Suite 15-500

Chicago, Illinois 60601

Attention: June Canello, Director of Local
Government

Dolores Javier, Treasurer

City Colleges of Chicago

226 West Jackson Boulevard, Room 1125

Chicago, Illinois 60606

Jean-Claude Brizard Chief Executive Officer Chicago Board of Education 125 South Clark Street, 5th Floor Chicago, Illinois 60603

Jacqueline Torres, Director of Finance Metropolitan Water Reclamation District of Greater Chicago 100 East Erie Street, Room 2429
Chicago, Illinois 60611

Herman Brewer Director

Cook County Bureau of Planning & Dev. 69 West Washington Street, Suite 2900 Chicago, Illinois 60602

Douglas Wright

South Cook County Mosquito Abatement District

155th & Dixie Highway P.O. Box 1030 Harvey, Illinois 60426

Dan Donovan, Comptroller Forest Preserve District of Cook County 69 W. Washington Street, Suite 2060 Chicago, IL 60602

Michael P. Kelly, Interim General Superintendent & CEO Chicago Park District 541 North Fairbanks Chicago, Illinois 60611

Re: Lakeside/Clarendon

Redevelopment Project Area (the "Redevelopment Project Area")

Dear Addressees:

I am the Corporation Counsel of the City of Chicago, Illinois (the "City") and, in such capacity, I am the head of the City's Law Department. In such capacity, I am providing the opinion required by Section 1 l-74.4-5(d)(4) of the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq.. (the "Act"), in connection with the submission of the report (the "Report") in accordance with, and containing the information required by, Section 1 l-74.4-5(d) of the Act for the Redevelopment Project Area. 121 NORTH LASALLE STREET, ROOM 600, CHICAGO, ILLINOIS 60602

Attachment C

Opinion of Counsel for 2010 Annual Report Page 2

June 30, 2011

Attorneys, past and present, in the Law Department of the City and familiar with the requirements of the Act, have had general involvement in the proceedings affecting the Redevelopment Project Area, including the preparation of ordinances adopted by the City Council of the City with respect to the following matters: approval of the redevelopment plan and project for the Redevelopment Project Area, designation of the Redevelopment Project Area as a redevelopment project area, and adoption of tax increment allocation financing for the Redevelopment Project Area, all in accordance / with the then applicable provisions of the Act. Various departments of the City, including, if applicable, the Law Department, Department of Housing and Economic Development, Department of Finance and Office of Budget and Management (collectively, the "City Departments"), have personnel responsible for and familiar with the activities in the Redevelopment Project Area affecting such Department(s) and with the requirements of the Act in connection therewith. Such personnel are encouraged to seek and obtain, and do seek and obtain, the legal guidance of the Law Department with respect to issues that may arise from time to time regarding the requirements of, and compliance with, the Act. In my capacity as Corporation Counsel, I have relied on the general knowledge and actions of the appropriately designated and trained staff of the Law Department and other applicable City Departments involved with the activities affecting the Redevelopment Project Area. In addition, I have caused to be examined or reviewed by members of the Law Department of the City the certified audit report, to the extent required to be obtained by Section 1 l-74.4-5(d)(9) of the Act and submitted as part of the Report, which is required to review compliance with the Act in certain respects, to determine if such audit report contains information that might affect my opinion. I have also caused to be examined or reviewed such other documents and records as were deemed necessary to enable me to render this opinion. Nothing has come to my attention that would result in my need to qualify the opinion hereinafter expressed, subject to the limitations hereinafter set forth, unless and except to the extent set forth in an Exception Schedule attached hereto as Schedule 1.

Based on the foregoing, I am of the opinion that, in all material respects, the City is in compliance with the provisions and requirements of the Act in effect and then applicable at the time actions were taken from time to time with respect to the Redevelopment Project Area.

This opinion is given in an official capacity and not personally and no personal liability shall derive herefrom. Furthermore, the only opinion that is expressed is the opinion specifically set forth herein, and no opinion is implied or should be inferred as to any other matter. Further, this opinion may be relied upon only by the addressees hereof and the Mayor of the City in providing his required certification in connection with the Report, and not by any other party.

Stephen R. Patton Corporation Counsel

ATTACHMENT C

SCHEDULE 1

(Exception Schedule)

(X) ()

No Exceptions

Note the following Exceptions:

ATTACHMENTS D, E and F

ATTACHMENT D Activities Statement

Projects that were implemented during the preceding fiscal year, if any, are set forth below: None

Redevelopment activities undertaken within this Project Area during the preceding fiscal year, if any, have been made pursuant to: (i) the Redevelopment Plan for the Project Area, and (ii) any Redevelopment Agreements affecting the Project Area, and are set forth in Section 3 herein by TIF-eligible expenditure category.

ATTACHMENT E

Agreements

Agreements entered into concerning the disposition or redevelopment of property within the Project Area during the preceding fiscal year, if any, are attached hereto.

None

ATTACHMENT F Additional Information

The amounts shown elsewhere in this report, including those shown in Section 3 herein, have been used to pay for project cost within the Project Area and for debt service (if applicable), all in furtherance of the objectives of the Redevelopment Plan for the Project Area.

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

ATTACHMENT K

CITY OF CHICAGO, ILLINOIS

LAKESIDE/CLARENDON REDEVELOPMENT PROJECT

FINANCIAL REPORT

DECEMBER 31, 2010

CITY OF CHICAGO, ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

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Statement of net assets and governmental fund balance sheet 6 Statement of activities and governmental fund revenues, expenditures and changes in fund balance 7

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SUPPLEMENTARY INFORMATION

Schedule of expenditures by statutory code

10

Bansley and Kiener, L.L.P.

Certified Public Accountants

o'hare plaza 8745 west higgins road, suite 200 chicago, illinois 6063 i

AREA CODE 312 263.2700

INDEPENDENT AUDITOR'S REPORT

The Honorable Rahm Emanuel, Mayor Members of the City Council City of Chicago, Illinois

We have audited the accompanying financial statements of the Lakeside/Clarendon Redevelopment Project of the City of Chicago, Illinois, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of the City of Chicago's management. Our responsibility is to express an opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the Lakeside/Clarendon Redevelopment Project and do not purport to, and do not present fairly the financial position of the City of Chicago, Illinois, as of December 31, 2010, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lakeside/Clarendon Redevelopment Project of the City of Chicago, Illinois, as of December 31, 2010, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. The Management's Discussion and Analysis on pages 3 through 5 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Honorable Rahm Emanuel, Mayor Members of the City Council

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Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule of expenditures by statutory code on page 10, which is also the responsibility of the City of Chicago's management, is presented for purposes of additional analysis and is not a required part of the financial statements of Lakeside/Clarendon Redevelopment Project of the City of Chicago, Illinois. Such additional information has been

subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Certified Public Accountants

June 9, 2011

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**CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

As management of the Lakeside/Clarendon Tax Increment Redevelopment Project Area (Project), we offer the readers of the Project's financial statements this narrative overview and analysis of the Project's financial performance for the year ended December 31, 2010. Please read it in conjunction with the Project's financial statements, which follow this section.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Project's basic financial statements. The Project's basic financial statements include three components: 1) government-wide financial statements, 2) governmental fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information concerning the Project's expenditures by statutory code.

Basic Financial Statements

The basic financial statements include two kinds of financial statements that present different views of the Project - the Government-Wide Financial Statements and the Governmental Fund Financial Statements. These financial statements also include the notes to the financial statements that explain some of the information in the financial statements and provide more detail.

Government-Wide Financial Statements

The government-wide financial statements provide both long-term and short-term information about the Project's financial status and use accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the project's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two government-wide statements report the Project's net assets and how they have changed. Net assets - the difference between the Project's assets and liabilities - is one way to measure the Project's financial health, or position.

Governmental Fund Financial Statements

The governmental fund financial statements provide more detailed information about the Project's significant funds - not the Project as a whole. Governmental funds focus on: 1) how cash and other financial assets can readily be converted to cash flows and 2) the year-end balances that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more financial resources that can be spent in the near future to finance the Project. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the statements to explain the relationship (or differences) between them.

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**CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Continued)**

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and governmental fund financial statements. The notes to the financial statements follow the basic financial statements.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents a schedule of expenditures by statutory code. This supplementary information follows the notes to the financial statements.

Condensed Comparative Financial Statements

The condensed comparative financial statements are presented on the following page. Analysis of Overall Financial Position and Results of Operations

Property tax revenue for the Project was \$296,782 for the year. This was an increase of 145 percent over the prior year. The change in net assets produced an increase in net assets of \$292,724. The Project's net assets increased by 106 percent from the prior year making available \$568,250 of funding to be provided for purposes of future redevelopment in the Project's designated area. Revenues increased this year due to the Project's economic growth and accordingly increasing the total equalized assessed value of parcels and subsequent tax increment and related collections.

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**CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (Concluded)**

Government-Wide

2010	2009	Change	% Change
Total assets	\$569,767	\$276,838	\$ 292,929 106%
Total liabilities	1,517	1,312	205 16%
Total net assets	\$568,250	\$275,526	\$ 292,724 106%
Total revenues	\$297,019	\$122,154	\$ 174,865 143%
Total expenses	4,295	3,949	346 9%
Changes in net assets	292,724	118,205	174,519 148%
Ending net assets	\$568,250	\$275,526	\$ 292,724 106%

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CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET DECEMBER 31. 2010

ASSETS

Cash and investments Property taxes receivable Accrued interest receivable Total assets

LIABILITIES

Due to other City funds Deferred revenue

Total liabilities

FUND BALANCE/NET ASSETS

Fund balance: Designated for future redevelopment project costs

Total liabilities and fund balance

Net assets: Restricted for future redevelopment project costs

Total net assets

Governmental Fund

\$ 279,559

290,000

208

\$ 569,767

279,237

290,530

\$ 569,767

Statement of

Adjustments Net Assets

(277,720)

(290,530)

568,250

\$ 279,559 290,000 208 \$ 569,767

1,517 \$ - \$ 1,517 277,720 (277,720) -

1,517

568,250

\$ 568,250 \$ 568,250

Amounts reported for governmental activities in the statement of net assets are different because:

Total fund balance - governmental fund \$ 290,530

Property tax revenue is recognized in the period for which levied rather than when "available". A portion of the deferred property tax revenue is not available. 277,720

Total net assets - governmental activities

\$ 568,250

The accompanying notes are an integral part of the financial statements.

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CITY OF CHICAGO, ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED DECEMBER 31. 2010

Revenues:

Property tax Interest

Total revenues

Expenditures/expenses:

Economic development projects

Excess of revenues over expenditures

Change in net assets

Fund balance/net assets: Beginning of year

End of year

Governmental Statement of

Fund Adjustments Activities

90,271

4,295

85,976

204,554

206,748

(85,976) 292,724

70,972

\$ 90,034 \$ 206,748 \$ 296,782 237 - 237

297,019

4,295

292,724

275,526

290,530 \$ 277,720 \$ 568,250

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - governmental fund \$ 85,976

Property tax revenue is recognized in the period for which levied rather than when "available". A portion of the deferred property tax revenue is not available. 206,748

Change in net assets - governmental activities

\$ 292,724

The accompanying notes are an integral part of the financial statements.

CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT

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NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

(a) Reporting Entity

In July 2004, the City of Chicago (City) established the Lakeside/Clarendon Tax Increment Redevelopment Project Area (Project). The area has been established to finance improvements, leverage private investment and create and retain jobs. The Project is accounted for within the special revenue funds of the City.

(b) Government-Wide and Fund Financial Statements

The accompanying financial statements of the Project have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999, the GASB unanimously approved Statement No. 34 (as amended by Statement No. 37), Basic Financial Statements - Management's Discussion and Analysis - for State and Local Governments and at a later date, Statement No. 38 Certain Financial Statements Disclosures, and include the following:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Project's overall financial position and results of operations.

Government-wide financial statements prepared using the economic resources measurement focus and the accrual basis of accounting for all the Project's activities. Fund financial statements, which focus on the Project's governmental funds current financial resources measurement focus.

(c) Measurement Focus, Basis of Accounting and Financial Statements Presentation

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

The governmental fund financial statements are prepared on the modified accrual basis of accounting with only current assets and liabilities included on the balance sheet. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are susceptible to accrual and recognized as a receivable in the year levied. Revenue recognition is deferred unless the taxes are received within 60 days subsequent to year-end. Expenditures are recorded when the liability is incurred.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The City has elected not to follow subsequent private-sector guidance.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT

NOTES TO FINANCIAL STATEMENTS (Concluded)

Note 1 - Summary of Significant Accounting Policies (Concluded)

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from these estimates.

(d) Assets, Liabilities and Net Assets Cash and Investments

Cash belonging to the City is generally deposited with the City Treasurer as required by the Municipal Code of Chicago. The City Comptroller issues warrants for authorized City expenditures which represent a claim for payment when presented to the City Treasurer. Payment for all City warrants clearing is made by checks drawn on the City's various operating bank accounts.

The City Treasurer and City Comptroller share responsibility for investing in authorized investments. Interest earned on pooled investments is allocated to participating funds based upon their average combined cash and investment balances.

The city values its investments at fair value or amortized cost. U.S. Government securities purchased at a price other than par with a maturity of less than one year are reported at amortized cost.

Capital Assets

Capital assets are not capitalized in the governmental fund but, instead, are charged as current expenditures when purchased. The Government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) of the City includes the capital assets and related depreciation, if any, of the Project in which ownership of the capital asset will remain with the City (i.e. infrastructure, or municipal building). All other construction will be expensed in both the government-wide financial statements and the governmental fund as the City nor Project will retain the right of ownership.

(e) Stewardship, Compliance and Accountability

Illinois Tax Increment Redevelopment Allocation Act Compliance

The Project's expenditures include reimbursements for various eligible costs as described in subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act and the Redevelopment Agreement relating specifically to the Project. Eligible costs include but are not limited to survey, property assembly, rehabilitation, public infrastructure, financing and relocation costs.

Reimbursements

Reimbursements, if any, are made to the developer for project costs, as public improvements are completed and pass City inspection.

SUPPLEMENTARY INFORMATION

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CITY OF CHICAGO. ILLINOIS LAKESIDE/CLARENDON REDEVELOPMENT PROJECT

SCHEDULE OF EXPENDITURES BY STATUTORY CODE

Code Description

Costs of studies, surveys, development of plans and specifications, implementation and administration of the redevelopment plan including but not limited to staff and professional service costs
for architectural, engineering, legal, marketing \$4,295

ATTACHMENT L

BANSLEY AND KIENER, L.L.P.

Certified Public Accountants

Established 1922

O'HARE PLAZA 8745 WEST HIGGINS ROAD SUITE 200 CHICAGO, ILLINOIS 60631 312.263.2700 FAX 312.263.6935 WWW.BK-CPA.COM
<http://WWW.BK-CPA.COM>

The Honorable Rahm Emanuel, Mayor Members of the City Council City of Chicago, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America, the statement of net assets and governmental fund balance sheet of Lakeside/Clarendon Redevelopment Project of the City of Chicago, Illinois as of December 31, 2010, and the related statement of activities and governmental fund revenues, expenditures and changes in fund balance for the year then ended, and have issued our report thereon dated June 9, 2011.

In connection with our audit, nothing came to our attention that caused us to believe that the Project failed to comply with the regulatory provisions in Subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Allocation Redevelopment Act and Subsection (o) of Section 11-74.6-10 of the Illinois Industrial Jobs Recovery Law as they relate to the eligibility for costs incurred incidental to the implementation of the Lakeside/Clarendon Redevelopment Project of the City of Chicago, Illinois.

This report is intended for the information of the City of Chicago's management. However, this report is a matter of public record, and its distribution is not limited.

INDEPENDENT AUDITOR'S REPORT

Certified Public Accountants

June 9, 2011

Members: American Institute of CPA's • Illinois CPA Society

An Independent Firm Associated with Moore Stephens

ATTACHMENTM

INTERGOVERNMENTAL AGREEMENTS FY 2010

A list of all intergovernmental agreements in effect In FY 2010 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)]

Name of Agreement	Description of Agreement	Amount Transferred	Amount Received
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Out

None

FY 2010

TIF Name: Lakeside/Clarendon Redevelopment Project Area

Lakeside/Clarendon Redevelopment Project Area 2010 Annual Report