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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

To the Honorable Mayor and City Council
City of Sullivan, Illinois

We have audited the financial statements of the City of Sullivan, Illinois, for the year ended April 30, 2018, and have issued our report thereon dated November 30, 2018.

We have also audited the City of Sullivan's compliance with the provisions of subsection (q) of Section 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act as it relates to the eligibility of expenditures for costs incurred incidental to the implementation of the Special Sales Tax Allocation District. The management of the City of Sullivan, Illinois is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements.

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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the City of Sullivan, Illinois' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the City of Sullivan, Illinois, complied, in all material respects, with the requirements of subsection (q) of Section 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act as it relates to the eligibility of expenditures for costs incurred incidental to the implementation of the Special Sales Tax Allocation District.



Sullivan, Illinois
November 30, 2018