



**BOTSCH AND
ASSOCIATES, CPA'S, LLC**

—AND—

H. KEITH BOTSCH, CPA

Carmi
McLeansboro

July 18, 2017

Independent Auditor's Report on Compliance

To the Village Officials
City of McLeansboro, IL 62934

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of McLeansboro, Illinois as of and for the year ended April 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 18, 2017.

We have also audited the City of McLeansboro, Illinois' 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 Tax Increment Financing District. The management of the City of McLeansboro, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 McLeansboro, Illinois' compliance with those requirements and performing such procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of McLeansboro, Illinois' compliance with those requirements.

In our opinion, the City of McLeansboro, 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 Tax Increment Financing District.

Botsch & Associates, CPA's, LLC

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