

FINANCIAL ANALYST

Equalized Assessed Valuation for Lake Land College – Tax Year 2016

Counties

Christian

Clark

Clay

Coles

Crawford

Cumberland

Douglas

Edgar

Effingham

Fayette

Jasper

Macon

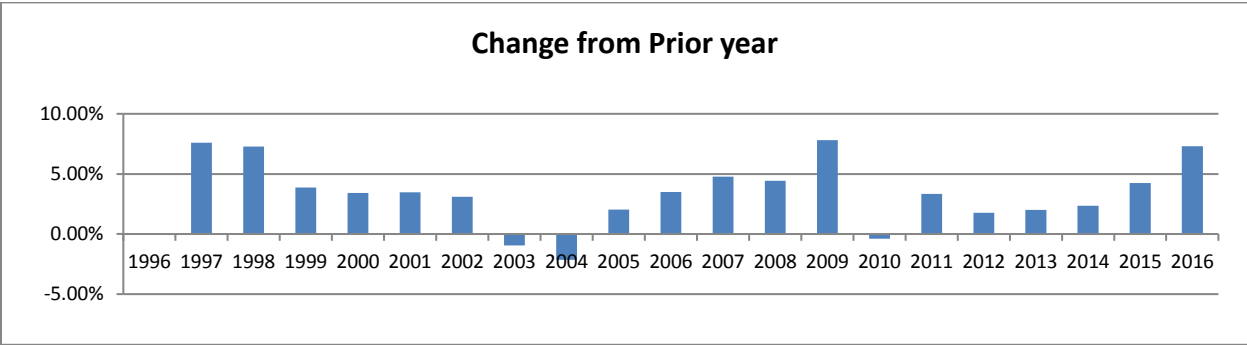
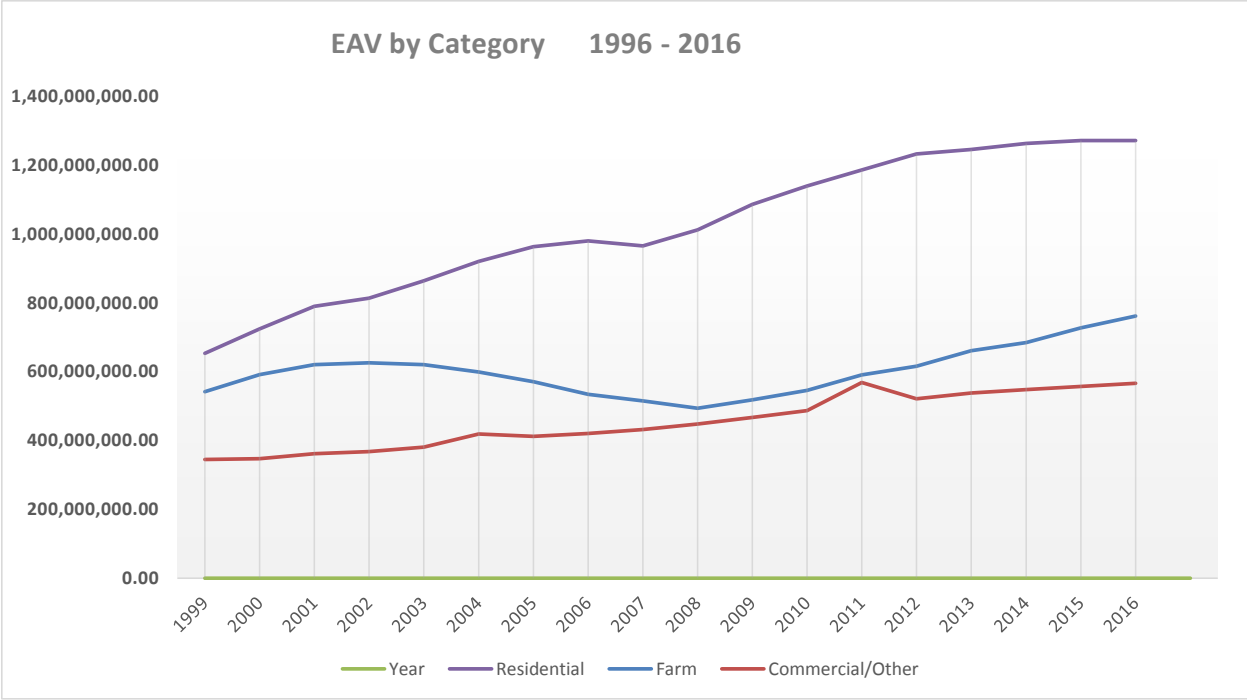
Montgomery

Moultrie

Shelby

EAV Breakdown by Description by County - Tax Year 2016

County	Residential	Farm	Commercial	Industrial	Railroad	Minerals	Total
Christian	30,082,604 40.72%	27,443,573 37.15%	12,955,616 17.54%	870,011 1.18%	1,972,706 2.67%	549,889 0.74%	73,874,399
Clark	111,696,684 52.63%	58,245,240 27.44%	34,999,362 16.49%	3,986,583 1.88%	1,765,625 0.83%	1,552,403 0.73%	212,245,897
Clay	2,891,278 17.40%	11,312,838 68.07%	245,187 1.48%	170,300 1.02%	1,338,793 8.06%	661,715 3.98%	16,620,111
Coles	387,183,882 56.19%	126,865,186 18.41%	149,146,702 21.65%	22,032,931 3.20%	3,602,897 0.52%	193,892 0.03%	689,025,490
Crawford		23,391 100.00%					23,391
Cumberland	72,397,361 48.58%	55,431,318 37.20%	12,327,501 8.27%	6,337,340 4.25%	2,216,455 1.49%	305,437 0.20%	149,015,412
Douglas	28,502,094 35.54%	33,342,042 41.58%	10,219,596 12.74%	7,240,354 9.03%	878,320 1.10%	5,781 0.01%	80,188,187
Edgar	100,298,758 36.41%	127,027,021 46.11%	24,251,200 8.80%	21,788,038 7.91%	1,814,902 0.66%	301,673 0.11%	275,481,592
Effingham	402,288,694 59.11%	100,533,114 14.77%	127,918,356 18.79%	38,253,253 5.62%	9,925,715 1.46%	1,710,720 0.25%	680,629,852
Fayette	32,501,521 30.08%	55,126,827 51.01%	6,605,082 6.11%	4,011,944 3.71%	4,646,589 4.30%	5,175,915 4.79%	108,067,878
Jasper	2,419,250 15.14%	13,424,360 84.02%	78,090 0.49%	55,764 0.35%	0.00%	0.00%	15,977,464
Macon	594,134 13.64%	3,762,543 86.36%	0.00%	0.00%	0.00%	0.00%	4,356,677
Montgomery	223,716 8.54%	2,100,575 80.20%	114,670 4.38%	488 0.02%	0.00%	179,728 6.86%	2,619,177
Moultrie	99,157,783 40.40%	114,888,176 46.81%	22,220,459 9.05%	4,324,131 1.76%	4,802,697 1.96%	56,945 0.02%	245,450,191
Shelby	133,657,329 35.88%	167,847,861 45.05%	33,834,826 9.08%	25,372,540 6.81%	9,427,518 2.53%	2,412,170 0.65%	372,552,244
Totals	1,403,895,088 47.98%	897,374,065 30.67%	434,916,647 14.86%	134,443,677 4.59%	42,392,217 1.45%	13,106,268 0.45%	2,926,127,962





Financial Analyst

TIF and Enterprise Zones in the Lake Land College District

Counties

Coles

Edgar

Effingham

Moultrie

Fayette

Christian

Current Tax Year 2016

The following table illustrates the amount of EAV the College lost to TIF Districts and Enterprise Zones.

County	Type	Sum of Dollars Diverted from LLC
Effingham – City of Effingham	TIF	346,696
Effingham – Central Redevelopment #3	TIF	39,811
Effingham- Outer Belt West #4	TIF	5,064
Effingham – S. Central Industrial #5	TIF	25,127
Effingham – Village of Dieterich	TIF	42,415
Effingham – City of Effingham	EZ	97,489
Effingham – City of Altamont	EZ	14,740
Effingham – City of Teutopolis	TIF	767
Effingham – City of Altamont	TIF	7,495
Coles County – Charleston	TIF	11,734
Coles County – Mattoon Mid Town	TIF	53,078
Coles County – Mattoon I-57	TIF	2,452
Coles County – S. Route 45	TIF	4,140
Coles County – Mattoon Broadway	TIF	3,195
Coles County	EZ	-
Moultrie County - #1	TIF	98,006
Moultrie County - #2	TIF	15,771
Moultrie County - #3	TIF	5,635
Moultrie County – Bethany #4	TIF	10,178
Moultrie County – Arthur #5	TIF	1,907
Edgar County – City of Paris	TIF	13,089
Edgar County – City of Paris II	TIF	24,216
Fayette – Vandalia	EZ	379
Fayette – Farina	TIF	4,368
Fayette – Ramsey	TIF	3,061
Fayette – St. Elmo #1	TIF	2,501
Fayette – St. Elmo #2	TIF	1,372
Fayette – St. Elmo #3	TIF	128
Christian - Pana	TIF	5,639
Total		840,453

Historical Summary

Annual Sum of EAV of Years
of Existence

The table below illustrates the total dollar amount that has been diverted from the College.

County	Type	# of Years	Sum of Dollars Diverted from LLC
Effingham – City of Effingham	TIF	30	3,321,113
Effingham – Central Redevelopment #3	TIF	16	264,990
Effingham – Outer Belt West #4	TIF	15	24,576
Effingham – S. Central Industrial #5	TIF	14	75,243
Effingham – Village of Dieterich	TIF	20	300,723
Effingham – City of Effingham	EZ	29	1,843,231
Effingham – City of Altamont	EZ	25	222,201
Effingham - City of Teutopolis	TIF	3	777
Effingham - City of Altamont	TIF	2	13,645
Coles County – City of Charleston	TIF	29	164,652
Coles County – Mattoon Mid Town	TIF	13	204,595
Coles County – Mattoon I-57	TIF	10	17,324
Coles County – S. Route 45	TIF	9	14,396
Coles County – Mattoon Broadway	TIF	9	17,411
Coles County	EZ	24	483,774
Moultrie County - #1	TIF	30	1,095,704
Moultrie County - #2	TIF	25	203,103
Moultrie County - #3	TIF	16	38,991
Moultrie County - Bethany - #4	TIF	14	67,595
Moultrie County – Arthur #5	TIF	4	4,819
Edgar County – City of Paris	TIF	17	135,025
Edgar County – City of Paris II	TIF	9	107,240
Fayette – Vandalia	EZ	15	7,986
Fayette - Farina	TIF	10	18,878
Fayette - Ramsey	TIF	6	11,926
Fayette – St. Elmo #1	TIF	10	11,068
Fayette – St. Elmo #2	TIF	6	6,060
Fayette – St. Elmo #3	TIF	2	291
Christian – Pana	TIF	6	24,875
Total			8,702,212

County Tables

Effingham County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Altamont - EZ	City of Effingham TIF 1	Central Redevelopment Area TIF3	Outer Belt West Area TIF4	South Central Industrial Area TIF5	City of Effingham EZ	Village of Dieterich TIF	Village of Teutopolis TIF	City of Altamont TIF	Total \$ Diverted from LLC
tion date:	1991	1986 2021	2000 2023	2001 2024	2002 2026	1987	1996	2014	2015	
1986										
1987		972,325.00								2,441.51
1988		1,553,440.00								3,998.55
1989		2,926,769.00				397,845.00				13,268.53
1990		3,967,333.00				625,260.00				18,062.67
1991		7,175,007.00				2,165,910.00				29,414.55
1992	24,945.00	8,699,684.00				2,677,493.00				36,064.91
1993	325,255.00	10,407,996.00				3,687,428.00				46,189.43
1994	387,435.00	13,986,827.00				4,711,489.00				61,398.86
1995	715,540.00	15,748,320.00				7,772,308.00				78,767.55
1996	1,060,408.00	17,495,901.00				16,851,743.00				126,300.52
1997	1,337,057.00	19,007,336.00				15,518,667.00	304,443.00			144,633.84
1998	1,718,605.00	20,465,359.00				18,125,012.00	708,606.00			177,319.01
1999	1,752,485.00	20,833,644.00				18,906,650.00	824,170.00			179,296.91
2000	1,835,085.00	20,095,312.00				20,064,670.00	1,502,261.00			181,079.38
2001	1,802,305.00	21,164,081.00	308,071.00			19,355,930.00	1,641,175.00			185,187.94
2002	1,912,050.00	21,754,457.00	468,846.00	1,720.00		21,340,020.00	1,692,005.00			214,147.70
2003	1,810,871.00	24,932,349.00	1,002,265.00	6,770.00	103,940.00	21,835,765.00	1,744,623.00			239,334.42
2004	2,106,641.00	26,066,239.00	1,364,851.00	29,250.00	270,790.00	23,344,795.00	1,688,860.00			264,754.63
2005	1,774,195.00	27,541,687.00	1,428,846.00	94,493.00	238,850.00	18,562,725.00	1,766,388.00			240,215.49
2006	1,909,860.00	28,770,298.00	1,908,677.00	252,603.00	542,090.00	12,184,275.00	2,106,164.00			222,770.91
2007	2,702,580.00	31,357,389.00	2,488,847.00	319,113.00	620,070.00	11,324,085.00	2,541,425.00			228,112.29
2008	2,783,110.00	32,852,956.00	3,361,128.00	341,543.00	627,020.00	14,073,040.00	3,284,018.00			286,556.75
2009	2,883,090.00	34,813,238.00	4,414,671.00	365,093.00	706,130.00	17,604,530.00	3,690,447.00			321,354.36
2010	2,791,645.00	35,686,401.00	4,602,495.00	370,033.00	832,290.00	14,616,400.00	3,648,239.00			316,365.27
2011	2,614,500.00	34,776,315.00	4,248,740.00	370,043.00	810,913.00	15,473,560.00	3,795,825.00			306,910.36
2012	1,912,950.00	34,595,796.00	4,052,710.00	388,438.00	726,898.00	19,576,455.00	4,151,277.00			345,008.86
2013	2,209,660.00	35,734,006.00	4,227,432.00	396,228.00	1,060,948.00	20,560,285.00	4,655,923.00			368,111.45
2014	2,611,330.00	37,554,594.00	4,563,412.00	406,758.00	1,218,598.00	18,981,090.00	5,126,471.00	496.00		381,341.71
2015	2,471,470.00	41,393,272.00	5,036,401.00	423,065.00	1,717,858.00	15,615,330.00	5,887,358.00	1,054.00	965,056.00	462,327.72
2016	2,325,970.00	54,709,770.00	6,282,315.00	799,040.00	3,965,164.00	15,384,120.00	6,693,170.00	121,104.00	1,182,766.00	571,341.06
	45,779,042.00	687,038,101.00	49,759,707.00	4,564,190.00	13,441,559.00	391,336,880.00	57,452,848.00	122,654.00	2,147,822.00	6,052,077.16

County Tables

Coles County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Charleston TIF 1988	Mattoon Mid Town TIF 2004	Mattoon I-57 TIF 2006	South Route 45 TIF 2007	Mattoon Broadway East 2007	EZ 1991	Total \$ Diverted from LLC
1986							
1987							-
1988	91,975.00						236.74
1989	144,426.00						576.40
1990	160,426.00						630.96
1991	226,380.00					87,690.00	989.01
1992	305,001.00					1,124,949.00	4,522.93
1993	360,537.00					1,164,338.00	4,884.17
1994	373,178.00					804,642.00	3,789.05
1995	458,972.00					2,691,700.00	10,239.68
1996	567,938.00					4,769,448.00	19,038.46
1997	900,595.00					4,600,903.00	22,000.49
1998	847,256.00					1,420,671.00	9,804.25
1999	968,992.00					6,552,637.00	31,869.14
2000	1,830,598.00					10,021,623.00	49,340.80
2001	1,779,275.00					9,805,341.00	48,458.45
2002	1,444,655.00					9,991,485.00	51,920.08
2003	1,477,446.00					9,976,685.00	53,296.07
2004	1,461,514.00	863,910.00				10,362,185.00	61,217.71
2005	1,693,262.00	995,790.00				10,704,233.00	62,584.14
2006	1,503,207.00	1,494,547.00				8,761,855.00	51,277.78
2007	1,517,759.00	1,593,984.00	11,046.00	-	-	9,108,230.00	53,669.71
2008	1,691,859.00	2,116,817.00	11,405.00	13,263.00	50,657.00	8,571,630.00	62,265.70
2009	1,673,066.00	2,543,436.00	288,656.00	15,270.00	269,927.00	-	23,875.13
2010	1,713,909.00	2,819,674.00	270,910.00	17,644.00	279,923.00	-	25,806.22
2011	1,826,821.00	3,220,134.00	655,200.00	627,521.00	368,700.00	-	33,110.07
2012	1,814,417.00	3,250,495.00	386,870.00	299,625.00	369,302.00	-	32,286.74
2013	1,795,808.00	3,234,218.00	386,870.00	302,300.00	382,311.00	-	32,624.76
2014	1,834,521.00	3,213,956.00	386,870.00	305,242.00	388,629.00	-	33,171.33
2015	1,927,115.00	3,752,242.00	394,864.00	325,369.00	515,123.00	-	44,067.47
2016	1,851,589.00	8,375,875.00	386,870.00	653,375.00	504,225.00	-	74,598.75
	34,242,497.00	37,475,078.00	3,179,561.00	2,559,609.00	3,128,797.00	110,520,245.00	902,152.18

County Tables

Moultrie County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Sullivan (ISUL) 1987	City of Sullivan TIF #2 (INC2) 1992	City of Sullivan TIF #3 (INC3) 2001	Bethany (INC4) 2003	Arthur (INC5) 2013	Total \$ Diverted from LLC	Tax Rate
1986							
1987	695,199.00					1,745.64	0.25110
1988	873,585.00					2,248.61	0.25740
1989	1,089,988.00					4,350.14	0.39910
1990	1,194,967.00					4,699.81	0.39330
1991	1,435,790.00					4,521.30	0.31490
1992	1,690,747.00	277,460.00				6,225.44	0.31630
1993	2,115,611.00	359,580.00				7,928.04	0.32030
1994	2,597,641.00	454,190.00				9,817.74	0.32170
1995	3,085,552.00	649,990.00				12,140.51	0.32500
1996	3,298,406.00	701,150.00				14,266.42	0.35670
1997	4,103,712.00	1,111,020.00				20,853.71	0.39990
1998	4,798,219.00	1,113,410.00				25,555.97	0.43230
1999	6,230,523.00	1,261,091.00				31,741.97	0.42370
2000	7,162,847.00	1,764,021.00				37,162.55	0.41630
2001	7,692,336.00	1,813,891.00	21,360.00			39,853.90	0.41830
2002	8,301,702.00	1,822,281.00	44,290.00			46,163.96	0.45400
2003	9,035,615.00	1,879,041.00	56,620.00	382,739.00		52,830.23	0.46530
2004	9,190,520.00	1,920,351.00	51,050.00	263,730.00		55,128.77	0.48250
2005	9,365,753.00	1,918,081.00	46,550.00	326,683.00		54,471.14	0.46728
2006	9,956,702.00	2,008,389.00	65,016.00	431,582.00		54,339.19	0.43605
2007	9,803,336.00	2,012,140.00	279,412.00	682,235.00		56,066.02	0.43880
2008	9,885,826.00	2,013,479.00	614,499.00	786,659.00		66,489.01	0.49990
2009	11,897,652.00	2,014,954.00	636,941.00	794,353.00		76,474.00	0.49840
2010	12,405,045.00	2,011,118.00	640,634.00	785,095.00		80,128.29	0.50580
2011	13,801,952.00	2,430,438.00	590,306.00	1,119,360.00		88,687.58	0.49430
2012	13,925,987.00	2,432,393.00	800,745.00	1,144,080.00		96,549.41	0.52750
2013	14,104,335.00	2,434,547.00	816,685.00	1,388,557.00	62,245.00	100,557.66	0.53470
2014	14,061,941.00	2,436,913.00	781,918.00	1,383,312.00	95,063.00	101,524.50	0.54120
2015	14,651,195.00	2,437,628.00	878,905.00	1,509,461.00	324,002.00	126,192.99	0.63730
2016	15,465,743.00	2,488,695.00	889,291.00	1,606,178.00	300,960.00	131,498.24	0.63370
	223,918,427.00	41,766,251.00	7,214,222.00	12,604,024.00	782,270.00	1,410,212.74	

County Tables

Edgar County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Paris 1999	City of Paris II 2007	Total \$ Diverted from LLC	Tax Rate
1986				
1987			-	0.25110
1988			-	0.25740
1989			-	0.39910
1990			-	0.39330
1991			-	0.31490
1992			-	0.31630
1993			-	0.32030
1994			-	0.32170
1995			-	0.32500
1996			-	0.35670
1997			-	0.39990
1998			-	0.43230
1999			-	0.42370
2000				0.41630
2001	217,997.00		911.88	0.41830
2002	894,641.00		4,061.67	0.45400
2003	962,249.00		4,477.34	0.46530
2004	1,085,025.00		5,235.25	0.48250
2005	1,145,139.00		5,351.01	0.46728
2006	1,181,609.00		5,152.41	0.43605
2007	2,107,451.00	554,046.00	11,678.65	0.43880
2008	2,145,815.00	728,684.00	14,369.62	0.49990
2009	2,171,166.00	1,276,915.00	17,185.24	0.49840
2010	2,176,683.00	1,272,878.00	17,447.88	0.50580
2011	2,105,582.00	1,554,405.00	18,091.32	0.49430
2012	2,105,582.00	1,554,405.00	19,306.43	0.52750
2013	1,947,279.00	2,404,719.00	23,270.13	0.53470
2014	1,913,688.00	2,873,147.00	25,906.35	0.54120
2015	1,986,002.00	3,115,737.00	32,513.38	0.63730
2016	2,065,521.00	3,821,444.00	37,305.70	0.63370
	26,211,429.00	18,602,334.00	242,264.25	

County Tables

Fayette County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	Vandalia - EZ 2002	Farina TIF #1 2007	Ramsey TIF #1 2011	St. Elmo TIF #1 2007	St. Elmo TIF #2 2011	St. Elmo TIF #2 2015	Total \$ Diverted from LLC	Tax Rate
2001								0.41830
2002	26,275.00						119.29	0.45400
2003	36,505.00						169.86	0.46530
2004	118,195.00						570.29	0.48250
2005	91,695.00						428.47	0.46728
2006	213,199.00						929.65	0.43605
2007	163,549.00						717.65	0.43880
2008	176,049.00						880.07	0.49990
2009	187,873.00						936.36	0.49840
2010	225,694.00						1,141.56	0.50580
2011	79,941.00						395.15	0.49430
2012	76,934.80	604,565.00	310,016.00	334,564.00	198,630.00		8,042.84	0.52750
2013	53,183.38	659,659.00	390,875.00	397,327.00	211,408.00		9,156.48	0.53470
2014	36,560.93	656,042.00	431,622.00	385,299.00	211,861.00		9,316.14	0.54120
2015	67,557.00	665,831.00	439,894.00	406,693.00	213,786.00	25,587.00	11,594.70	0.63730
2016	59,854.86	689,337.00	483,056.00	394,738.00	216,552.00	20,179.00	11,810.37	0.63370
	1,613,065.97	3,275,434.00	2,055,463.00	1,918,621.00	1,052,237.00	45,766.00	56,208.89	

County Tables

Christian County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	Pana - TIF 2010	Total \$ Diverted from LLC	Tax Rate
			0.49840
2010	572,708.00	2,896.76	0.50580
2011	468,430.00	2,315.45	0.49430
2012	500,983.00	2,642.69	0.52750
2013	541,815.00	2,897.08	0.53470
2014	569,169.00	3,080.34	0.54120
2015	847,829.00	5,403.21	0.63730
2016	889,910.00	5,639.36	0.63370
	4,390,844.00	24,874.89	

Amount Received from TIF

Money Given to LLC from Effingham TIF

	Value Diverted from LLC to Effingham TIF	Amount Returned to LLC	Percentage Returned	To be Used for
1987	2,377.65			
1988	3,854.35			
1989	11,352.44			
1990	15,273.09	10,000.00	65.47%	Computer Equipment at EHS
1991	22,262.60	-	0.00%	
1992	27,209.27	-	0.00%	
1993	32,982.32	20,000.00	60.64%	Computer Equipment at EHS
1994	44,599.47	10,000.00	22.42%	Computer Equipment at EHS
1995	50,666.02	31,000.00	61.18%	Computer Equipment at Kluthe
1996	61,848.32	30,000.00	48.51%	Computer Equipment at Kluthe
1997	75,202.40	40,000.00	53.19%	Macintosh Lab at Kluthe
1998	87,712.14	52,970.00	60.39%	Computer Equipment at Kluthe
1999	87,337.40	-	0.00%	
2000	83,208.98	75,000.00	90.13%	Hands on training Lab
2002	100,901.60	60,000.00	59.46%	Replace 50 Computer Training Lab
2003	121,188.89	-	0.00%	
2004	133,802.70	75,000.00	56.05%	Computer hardware & software for CBI and computer equipment for resource room
2005	136,931.15	75,000.00	54.77%	Nursing equipment & Computer equipment and phone system for Kluthe
2006	147,070.16	75,000.00	51.00%	Classroom technology(projectors, sympodiums, & computers)
2007	154,516.83	75,000.00	48.54%	VoIP phone system changes
2008	185,876.05	75,000.00	40.35%	Infrastructure & software upgrades
2009	200,850.87	75,000.00	37.34%	Campus infrastructure & software upgrades
2010	209,862.59	75,000.00	35.74%	Campus infrastructure & software upgrades
2011	198,738.31	-	0.00%	
2012	209,754.27	-	0.00%	
2013	221,465.33	119,309.00	53.87%	Mechatronic lab equipment at EHS
2014	236,739.08	-	0.00%	
2015	309,540.41	-	0.00%	
2016	416,697.60	-	0.00%	
	3,589,822.30	973,279.00	27.11%	

Amount Received from TIF

Money Given to LLC from Mattoon TIF

	Value Diverted from LLC to Mattoon TIF	Amount Returned to LLC	Percentage Returned
2008	9,619.12	1,506.56	15.66%
2009	15,583.33	2,158.49	13.85%
2010	16,886.54	3,101.58	18.37%
2011	24,640.33	3,428.37	13.91%
2012	21,286.00	6,526.10	30.66%
2013	22,712.56	6,471.05	28.49%
2014	22,963.74	4,576.25	19.93%
2015	26,992.88	4,575.86	16.95%
2016	63,222.36	6,464.82	10.23%
	223,906.86	38,809.08	17.33%

Amount Received from TIF

Money Given to LLC from Pana TIF

	Value Diverted from LLC to Pana TIF	Amount Returned to LLC	Percentage Returned
2010	2,854.38	2,844.72	99.66%
2011	2,369.32	2,284.67	96.43%
2012	2,476.36	2,481.28	100.20%
2013	2,858.07	2,721.65	95.23%
2014	3,043.35	-	0.00%
2015	4,588.45	2,881.97	62.81%
2016	5,671.40	4,239.51	74.75%
	23,861.32	17,453.80	73.15%