

FINANCIAL ANALYST

Equalized Assessed Valuation for Lake Land College – Tax Year 2015

Counties

Christian

Clark

Clay

Coles

Crawford

Cumberland

Douglas

Edgar

Effingham

Fayette

Jasper

Macon

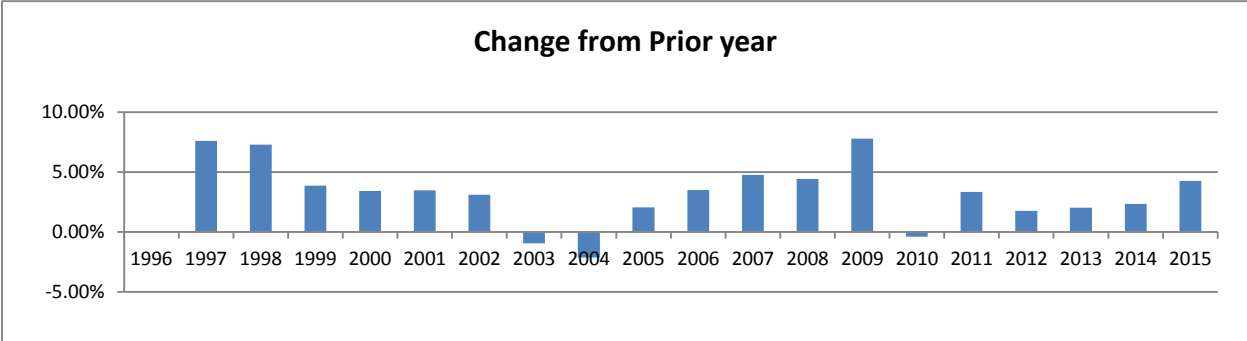
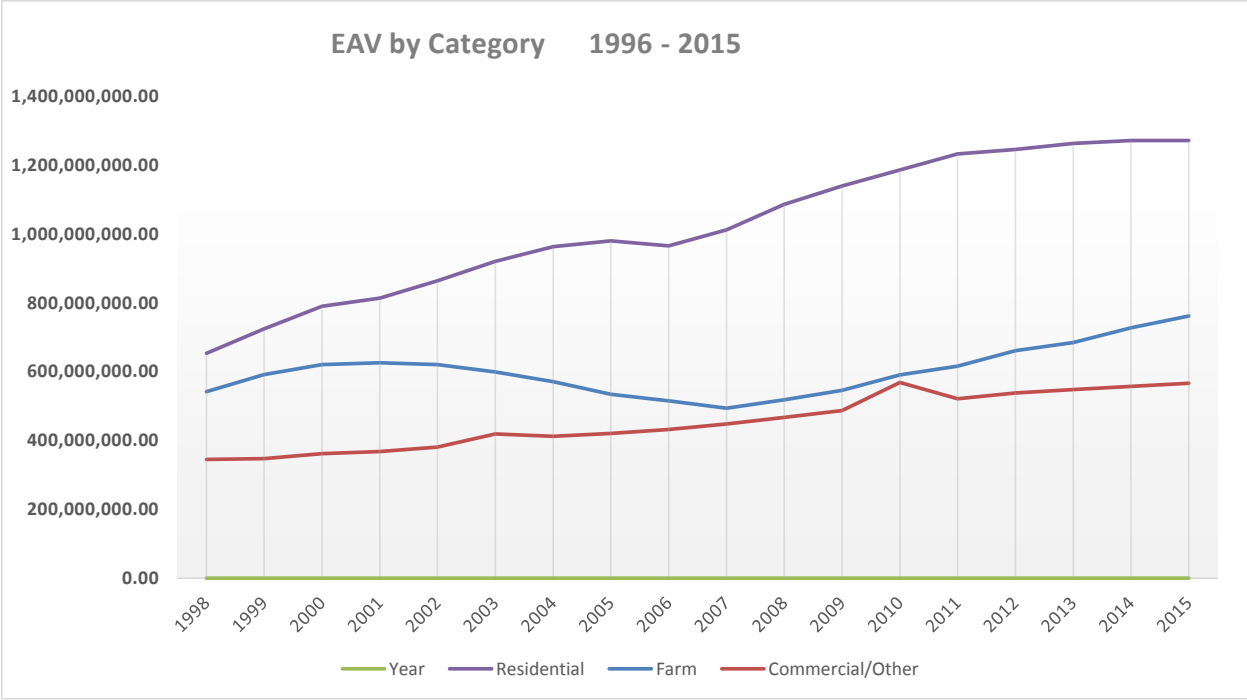
Montgomery

Moultrie

Shelby

EAV Breakdown by Description by County - Tax Year 2015

County	Residential	Farm	Commercial	Industrial	Railroad	Minerals	Total
Christian	29,531,722 41.37%	25,743,581 36.06%	12,756,920 17.87%	842,549 1.18%	1,941,691 2.72%	568,613 0.80%	71,385,076
Clark	110,997,780 54.79%	55,397,661 27.35%	29,806,220 14.71%	2,893,906 1.43%	1,859,940 0.92%	1,620,397 0.80%	202,575,904
Clay	2,749,515 17.49%	10,019,729 63.73%	281,696 1.79%	170,390 1.08%	1,377,158 8.76%	1,123,542 7.15%	15,722,030
Coles	379,136,477 56.19%	127,502,839 18.90%	142,455,349 21.11%	21,252,017 3.15%	4,099,370 0.61%	258,233 0.04%	674,704,285
Crawford		21,193 100.00%					21,193
Cumberland	68,296,666 49.73%	49,972,247 36.38%	11,694,296 8.51%	4,428,310 3.22%	2,306,026 1.68%	647,605 0.47%	137,345,150
Douglas	27,346,351 35.80%	32,493,034 42.54%	8,494,724 11.12%	7,180,227 9.40%	863,079 1.13%	5,781 0.01%	76,383,196
Edgar	84,367,872 37.15%	102,932,022 45.32%	19,448,001 8.56%	18,402,973 8.10%	1,672,584 0.74%	288,614 0.13%	227,112,066
Effingham	386,320,179 59.15%	92,608,304 14.18%	124,928,741 19.13%	36,659,615 5.61%	10,121,652 1.55%	2,530,060 0.39%	653,168,551
Fayette	33,345,869 30.72%	52,386,917 48.25%	6,878,289 6.34%	4,163,511 3.84%	4,875,886 4.49%	6,913,322 6.37%	108,563,794
Jasper	2,246,914 15.37%	12,241,770 83.72%	77,870 0.53%	56,010 0.38%	0.00%	0.00%	14,622,564
Macon	580,872 14.07%	3,548,523 85.93%					4,129,395
Montgomery	179,313 7.37%	1,960,596 80.54%	114,230 4.69%	496 0.02%	0.00%	179,728 7.38%	2,434,363
Moultrie	96,889,327 40.77%	109,917,070 46.25%	21,782,909 9.17%	4,251,527 1.79%	4,819,400 2.03%	6,840 0.00%	237,667,073
Shelby	110,432,877 36.69%	133,539,900 44.36%	27,470,445 9.13%	19,521,090 6.48%	7,920,900 2.63%	2,143,979 0.71%	301,029,191
Totals	1,332,421,734 48.86%	810,285,386 29.71%	406,189,690 14.90%	119,822,621 4.39%	41,857,686 1.54%	16,286,714 0.60%	2,726,863,831





Financial Analyst

TIF and Enterprise Zones in the Lake Land College District

Counties

Coles

Edgar

Effingham

Moultrie

Fayette

Christian

Current Tax Year

2015

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	263,799
Effingham – Central Redevelopment #3	TIF	32,097
Effingham- Outer Belt West #4	TIF	2,696
Effingham – S. Central Industrial #5	TIF	10,948
Effingham – Village of Dieterich	TIF	37,520
Effingham – City of Effingham	EZ	99,517
Effingham – City of Altamont	EZ	15,751
Effingham – City of Teutopolis	TIF	7
Coles County – Charleston	TIF	12,282
Coles County – Mattoon Mid Town	TIF	23,913
Coles County – Mattoon I-57	TIF	2,516
Coles County – S. Route 45	TIF	2,074
Coles County – Mattoon Broadway	TIF	3,283
Coles County	EZ	-
Moultrie County - #1	TIF	93,372
Moultrie County - #2	TIF	15,535
Moultrie County - #3	TIF	5,601
Moultrie County – Bethany #4	TIF	9,620
Moultrie County – Arthur #5	TIF	2,065
Edgar County – City of Paris	TIF	12,657
Edgar County – City of Paris II	TIF	19,857
Fayette – Vandalia	EZ	431
Fayette – Farina	TIF	4,243
Fayette – Ramsey	TIF	2,803
Fayette – St. Elmo #1	TIF	2,592
Fayette – St. Elmo #2	TIF	1,362
Fayette – St. Elmo #3	TIF	163
Christian - Pana	TIF	5,403
Total		682,107

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	29	2,974,417
Effingham – Central Redevelopment #3	TIF	15	225,179
Effingham – Outer Belt West #4	TIF	14	19,513
Effingham – S. Central Industrial #5	TIF	13	50,116
Effingham – Village of Dieterich	TIF	19	258,308
Effingham – City of Effingham	EZ	28	1,745,742
Effingham – City of Altamont	EZ	24	207,461
Effingham - City of Teutopolis	TIF	2	9
Coles County – City of Charleston	TIF	28	152,918
Coles County – Mattoon Mid Town	TIF	12	151,517
Coles County – Mattoon I-57	TIF	9	14,873
Coles County – S. Route 45	TIF	8	10,256
Coles County – Mattoon Broadway	TIF	8	14,215
Coles County	EZ	24	483,774
Moultrie County - #1	TIF	29	997,698
Moultrie County - #2	TIF	24	187,332
Moultrie County - #3	TIF	15	33,356
Moultrie County - Bethany - #4	TIF	13	57,417
Moultrie County – Arthur #5	TIF	3	2,912
Edgar County – City of Paris	TIF	16	121,935
Edgar County – City of Paris II	TIF	8	83,023
Fayette – Vandalia	EZ	14	7,607
Fayette - Farina	TIF	9	14,510
Fayette - Ramsey	TIF	5	8,865
Fayette – St. Elmo #1	TIF	9	8,566
Fayette – St. Elmo #2	TIF	5	4,687
Fayette – St. Elmo #3	TIF	1	163
Christian – Pana	TIF	5	19,236
Total			7,855,605

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
Year	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
	43,453,072.00	632,328,331.00	43,477,392.00	3,765,150.00	9,476,395.00	375,952,760.00	50,759,678.00	1,550.00	965,056.00	5,480,736.10

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
	32,390,908.00	29,099,203.00	2,792,691.00	1,906,234.00	2,624,572.00	110,520,245.00	827,553.43

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
1986						
1987	695,199.00					1,745.64
1988	873,585.00					2,248.61
1989	1,089,988.00					4,350.14
1990	1,194,967.00					4,699.81
1991	1,435,790.00					4,521.30
1992	1,690,747.00	277,460.00				6,225.44
1993	2,115,611.00	359,580.00				7,928.04
1994	2,597,641.00	454,190.00				9,817.74
1995	3,085,552.00	649,990.00				12,140.51
1996	3,298,406.00	701,150.00				14,266.42
1997	4,103,712.00	1,111,020.00				20,853.71
1998	4,798,219.00	1,113,410.00				25,555.97
1999	6,230,523.00	1,261,091.00				31,741.97
2000	7,162,847.00	1,764,021.00				37,162.55
2001	7,692,336.00	1,813,891.00	21,360.00			39,853.90
2002	8,301,702.00	1,822,281.00	44,290.00			46,163.96
2003	9,035,615.00	1,879,041.00	56,620.00	382,739.00		52,830.23
2004	9,190,520.00	1,920,351.00	51,050.00	263,730.00		55,128.77
2005	9,365,753.00	1,918,081.00	46,550.00	326,683.00		54,471.14
2006	9,956,702.00	2,008,389.00	65,016.00	431,582.00		54,339.19
2007	9,803,336.00	2,012,140.00	279,412.00	682,235.00		56,066.02
2008	9,885,826.00	2,013,479.00	614,499.00	786,659.00		66,489.01
2009	11,897,652.00	2,014,954.00	636,941.00	794,353.00		76,474.00
2010	12,405,045.00	2,011,118.00	640,634.00	785,095.00		80,128.29
2011	13,801,952.00	2,430,438.00	590,306.00	1,119,360.00		88,687.58
2012	13,925,987.00	2,432,393.00	800,745.00	1,144,080.00		96,549.41
2013	14,104,335.00	2,434,547.00	816,685.00	1,388,557.00	62,245.00	100,557.66
2014	14,061,941.00	2,436,913.00	781,918.00	1,383,312.00	95,063.00	101,524.50
2015	14,651,195.00	2,437,628.00	878,905.00	1,509,461.00	324,002.00	126,192.99
	208,452,684.00	39,277,556.00	6,324,931.00	10,997,846.00	481,310.00	1,278,714.50

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
	24,145,908.00	14,780,890.00	204,958.55	

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
	1,553,211.11	2,586,097.00	1,572,407.00	1,523,883.00	835,685.00	25,587.00	44,398.52	

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
	3,500,934.00	19,235.53	

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%	
	3,173,124.70	973,279.00	30.67%	

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%
	160,684.51	32,344.26	20.13%

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%
	18,189.93	13,214.29	72.65%