

FINANCIAL ANALYST

Equalized Assessed Valuation for Lake Land College – Tax Year 2018

Counties

Christian

Clark

Clay

Coles

Crawford

Cumberland

Douglas

Edgar

Effingham

Fayette

Jasper

Macon

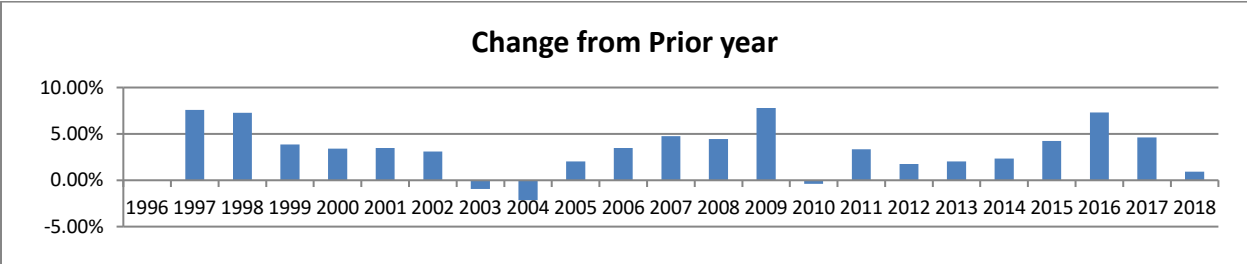
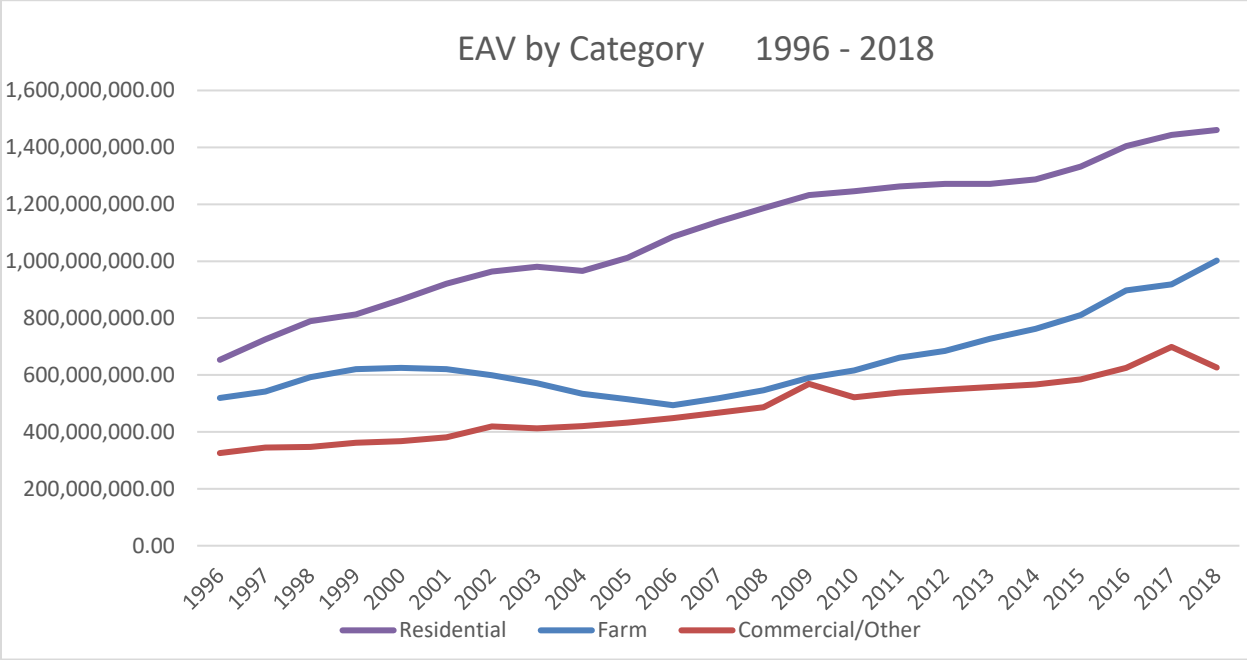
Montgomery

Moultrie

Shelby

EAV Breakdown by Description by County - Tax Year 2018

| County | Residential | Farm | Commercial | Industrial | Railroad | Minerals | Total |
|------------|-------------------------|---------------------------|-------------------------|------------------------|-----------------------|-----------------------|-----------------|
| Christian | 30,087,594 39.56% | 29,478,961 38.78% | 13,314,102 17.51% | 455,399 0.60% | 2,146,800 2.82% | 537,367 0.71% | 76,020,223 |
| Clark | 115,069,291 47.75% | 80,434,030 33.38% | 38,700,561 16.06% | 3,949,084 1.64% | 1,673,615 0.69% | 1,157,263 0.48% | 240,983,844 |
| Clay | 3,451,807 17.40% | 14,187,028 71.49% | 289,847 1.46% | 170,181 0.86% | 1,370,188 6.90% | 374,475 1.89% | 19,843,526 |
| Coles | 389,995,062 55.07% | 150,072,834 21.19% | 143,152,019 20.21% | 20,776,873 2.93% | 4,092,244 0.58% | 152,868 0.02% | 708,241,900 |
| Crawford | | 28,468 | | | | | 28,468 |
| Cumberland | 74,113,647 46.00% | 64,913,671 40.29% | 13,727,179 8.52% | 5,963,192 3.70% | 2,245,669 1.39% | 166,647 0.10% | 161,130,005 |
| Douglas | 30,509,810 35.17% | 36,642,070 42.24% | 10,893,930 12.56% | 7,743,151 8.93% | 962,708 1.11% | 5,781 0.01% | 86,757,450 |
| Edgar | 119,024,480 40.15% | 128,131,100 43.22% | 27,983,350 9.44% | 19,591,250 6.61% | 1,510,030 0.51% | 203,090 0.07% | 296,443,300 |
| Effingham | 439,816,749 58.99% | 118,375,807 15.88% | 135,180,052 18.13% | 41,117,624 5.51% | 10,223,950 1.37% | 926,390 0.12% | 745,640,572 |
| Fayette | 35,554,536 28.43% | 68,470,725 54.75% | 7,447,088 5.95% | 4,250,160 3.40% | 5,111,935 4.09% | 4,227,798 3.38% | 125,062,242 |
| Jasper | 2,775,080 14.09% | 16,798,250 85.30% | 78,370 0.40% | 41,315 0.21% | | | 19,693,015 |
| Macon | 724,773 17.54% | 3,406,233 82.46% | 0.00% | 0.00% | 0.00% | 0.00% | 4,131,006 |
| Montgomery | 237,247 7.62% | 2,566,568 82.47% | 128,230 4.12% | 473 0.02% | 0 0.00% | 179,728 5.77% | 3,112,266 |
| Moultrie | 99,564,428 38.83% | 125,278,197 48.86% | 22,035,029 8.59% | 4,430,495 1.73% | 5,093,755 1.99% | 24,065 0.01% | 256,425,969 |
| Shelby | 120,002,425 34.76% | 163,290,592 47.29% | 29,086,466 8.42% | 22,108,646 6.40% | 8,714,492 2.52% | 2,057,998 0.60% | 345,260,619 |
| Totals | 1,460,926,929 47.30% | 0 1,002,074,554 32.44% | 0 442,016,223 14.31% | 0 130,597,843 4.23% | 0 43,145,386 1.40% | 0 10,013,470 0.32% | 0 3,088,774,405 |





Financial Analyst

TIF and Enterprise Zones in the Lake Land College District

Counties

Coles

Edgar

Effingham

Moultrie

Fayette

Christian

Current Tax Year 2018

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 | 279,999 |
| Effingham – Central Redevelopment #3 | TIF | 44,965 |
| Effingham- Outer Belt West #4 | TIF | 13,022 |
| Effingham – S. Central Industrial #5 | TIF | 26,856 |
| Effingham – Village of Dieterich | TIF | 18,066 |
| Effingham – City of Effingham | EZ | 159,467 |
| Effingham – City of Altamont | EZ | 17,236 |
| Effingham – City of Teutopolis | TIF | 8,541 |
| Effingham – City of Altamont | TIF | 13,491 |
| Coles County – Charleston | TIF | 14,397 |
| Coles County – Mattoon Mid Town | TIF | 58,719 |
| Coles County – Mattoon I-57 | TIF | 2,289 |
| Coles County – S. Route 45 | TIF | 4,804 |
| Coles County – Mattoon Broadway | TIF | 12,146 |
| Coles County | EZ | - |
| Moultrie County - #1 | TIF | 95,911 |
| Moultrie County - #2 | TIF | 12,578 |
| Moultrie County - #3 | TIF | 5,648 |
| Moultrie County – Bethany | TIF | 10,965 |
| Moultrie County – Arthur | TIF | 3,629 |
| Moultrie County - #4 | TIF | 2,660 |
| Edgar County – City of Paris | TIF | 14,150 |
| Edgar County – City of Paris II | TIF | 36,456 |
| Fayette – Vandalia | EZ | 2,600 |
| Fayette – Farina | TIF | 4,720 |
| Fayette – Ramsey | TIF | 3,373 |
| Fayette – St. Elmo #1 | TIF | 2,921 |
| Fayette – St. Elmo #2 | TIF | 1,450 |
| Fayette – St. Elmo #3 | TIF | 50 |
| Christian - Pana | TIF | 5,471 |
| Total | | 876,580 |

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 | 32 | 3,876,121 |
| Effingham – Central Redevelopment #3 | TIF | 18 | 351,346 |
| Effingham – Outer Belt West #4 | TIF | 17 | 44,678 |
| Effingham – S. Central Industrial #5 | TIF | 16 | 128,517 |
| Effingham – Village of Dieterich | TIF | 22 | 366,724 |
| Effingham – City of Effingham | EZ | 31 | 2,115,085 |
| Effingham – City of Altamont | EZ | 27 | 259,198 |
| Effingham - City of Teutopolis | TIF | 5 | 12,442 |
| Effingham - City of Altamont | TIF | 4 | 35,638 |
| Coles County – City of Charleston | TIF | 31 | 192,543 |
| Coles County – Mattoon Mid Town | TIF | 15 | 320,848 |
| Coles County – Mattoon I-57 | TIF | 12 | 22,059 |
| Coles County – S. Route 45 | TIF | 11 | 23,012 |
| Coles County – Mattoon Broadway | TIF | 11 | 33,099 |
| Coles County | EZ | 26 | 483,774 |
| Moultrie County - #1 | TIF | 32 | 1,286,841 |
| Moultrie County - #2 | TIF | 27 | 228,248 |
| Moultrie County - #3 | TIF | 18 | 50,289 |
| Moultrie County - Bethany | TIF | 16 | 88,567 |
| Moultrie County – Arthur | TIF | 6 | 10,779 |
| Moultrie County - #4 | TIF | 2 | 4,345 |
| Edgar County – City of Paris | TIF | 19 | 163,295 |
| Edgar County – City of Paris II | TIF | 11 | 169,525 |
| Fayette – Vandalia | EZ | 17 | 14,069 |
| Fayette - Farina | TIF | 12 | 28,379 |
| Fayette - Ramsey | TIF | 8 | 18,439 |
| Fayette – St. Elmo #1 | TIF | 12 | 16,825 |
| Fayette – St. Elmo #2 | TIF | 8 | 8,958 |
| Fayette – St. Elmo #3 | TIF | 4 | 492 |
| Christian – Pana | TIF | 8 | 36,207 |
| Total | | | 10,390,342 |

County Tables

Effingham County

Incremental EAV for Each Year Since Establishment of TIF or EZ

| | City of Altamont - EZ 1991 | City of Effingham TIF 1 1986 2021 | Central Redevelopment Area TIF3 2000 2023 | Outer Belt West Area TIF4 2001 2024 | South Central Industrial Area TIF5 2002 2026 | City of Effingham EZ 1987 2017 | Village of Dieterich TIF 1996 | Village of Teutopolis TIF 2014 2017 | City of Altamont TIF 2015 | Total \$ Diverted from LLC |
|------|----------------------------------|--|---|--|--|---|-------------------------------------|---|---------------------------------|----------------------------------|
| 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 | | 381,344.40 |
| 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 | 468,484.74 |
| 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 | 579,603.69 |
| 2017 | 3,125,490.00 | 43,493,422.00 | 6,546,065.00 | 1,119,560.00 | 4,178,095.00 | 17,774,420.00 | 7,581,010.00 | 494,044.00 | 1,344,480.00 | 541,606.59 |
| 2018 | 2,735,840.00 | 44,444,302.00 | 7,137,210.00 | 2,067,050.00 | 4,262,826.00 | 25,312,171.00 | 2,867,685.00 | 1,355,770.00 | 2,141,479.00 | 581,643.30 |
| | 51,640,372.00 | 774,975,825.00 | 63,442,982.00 | 7,750,800.00 | 21,882,480.00 | 434,423,471.00 | 67,901,543.00 | 1,972,468.00 | 5,633,781.00 | 7,189,749.38 |

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 |
| 2017 | 2,134,267.00 | 9,099,079.00 | 386,870.00 | 602,740.00 | 560,199.00 | - | 80,827.89 |
| 2018 | 2,285,207.92 | 9,320,556.96 | 363,293.68 | 762,619.22 | 1,927,885.02 | - | 92,355.25 |
| | 38,661,971.92 | 55,894,713.96 | 3,929,724.68 | 3,924,968.22 | 5,616,881.02 | 110,520,245.00 | 1,075,335.31 |

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 | Sullivan TIF #4 | 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 | | | | | 7,928.00 |
| 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 |
| 2016 | 15,465,743.00 | 2,488,695.00 | 889,291.00 | 1,606,178.00 | 300,960.00 | | 131,498.24 |
| 2017 | 15,060,223.00 | 1,987,472.00 | 893,522.00 | 1,582,551.00 | 368,764.00 | 266,518.00 | 127,465.67 |
| 2018 | 15,223,962.00 | 1,996,546.00 | 896,491.00 | 1,740,478.00 | 575,949.00 | 422,228.00 | 131,390.62 |
| | 254,202,612.00 | 45,750,269.00 | 9,004,235.00 | 15,927,053.00 | 1,726,983.00 | 688,746.00 | 1,669,069.04 |

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 |
|------|-----------------------|--------------------------|-------------------------------|
| 2000 | | | |
| 2001 | 217,997.00 | | 911.88 |
| 2002 | 894,641.00 | | 4,061.67 |
| 2003 | 962,249.00 | | 4,477.34 |
| 2004 | 1,085,025.00 | | 5,235.25 |
| 2005 | 1,145,139.00 | | 5,351.01 |
| 2006 | 1,181,609.00 | | 5,152.41 |
| 2007 | 2,107,451.00 | 554,046.00 | 11,678.65 |
| 2008 | 2,145,815.00 | 728,684.00 | 14,369.62 |
| 2009 | 2,171,166.00 | 1,276,915.00 | 17,185.24 |
| 2010 | 2,176,683.00 | 1,272,878.00 | 17,447.88 |
| 2011 | 2,105,582.00 | 1,554,405.00 | 18,091.32 |
| 2012 | 2,105,582.00 | 1,554,405.00 | 19,306.43 |
| 2013 | 1,947,279.00 | 2,404,719.00 | 23,270.13 |
| 2014 | 1,913,688.00 | 2,873,147.00 | 25,906.35 |
| 2015 | 1,986,002.00 | 3,115,737.00 | 32,513.38 |
| 2016 | 2,065,521.00 | 3,821,444.00 | 37,305.70 |
| 2017 | 2,233,153.56 | 4,084,979.12 | 39,949.55 |
| 2018 | 2,245,968.88 | 5,786,683.38 | 50,605.71 |
| | 30,690,551.44 | 29,028,042.50 | 332,819.51 |

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 #3 2015 | Total \$ Diverted from LLC |
|------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------------|
| 2001 | | | | | | | |
| 2002 | 26,275.00 | | | | | | 119.29 |
| 2003 | 36,505.00 | | | | | | 169.86 |
| 2004 | 118,195.00 | | | | | | 570.29 |
| 2005 | 91,695.00 | | | | | | 428.47 |
| 2006 | 213,199.00 | | | | | | 929.65 |
| 2007 | 163,549.00 | | | | | | 717.65 |
| 2008 | 176,049.00 | | | | | | 880.07 |
| 2009 | 187,873.00 | | | | | | 936.36 |
| 2010 | 225,694.00 | | | | | | 1,141.56 |
| 2011 | 79,941.00 | | | | | | 395.15 |
| 2012 | 76,934.80 | 604,565.00 | 310,016.00 | 334,564.00 | 198,630.00 | | 8,042.84 |
| 2013 | 53,183.38 | 659,659.00 | 390,875.00 | 397,327.00 | 211,408.00 | | 9,156.48 |
| 2014 | 36,560.93 | 656,042.00 | 431,622.00 | 385,299.00 | 211,861.00 | | 9,316.14 |
| 2015 | 67,557.00 | 665,831.00 | 439,894.00 | 406,693.00 | 213,786.00 | 25,587.00 | 11,594.70 |
| 2016 | 59,854.86 | 689,337.00 | 483,056.00 | 394,738.00 | 216,552.00 | 20,179.00 | 11,810.37 |
| 2017 | 550,872.00 | 755,961.00 | 496,741.00 | 448,540.00 | 228,893.00 | 23,924.00 | 15,838.68 |
| 2018 | 412,630.00 | 749,276.00 | 535,344.00 | 463,603.00 | 230,321.00 | 7,879.00 | 15,114.03 |
| | 2,576,567.97 | 4,780,671.00 | 3,087,548.00 | 2,830,764.00 | 1,511,451.00 | 77,569.00 | 87,161.61 |

County Tables

Christian County

Incremental EAV for Each Year Since Establishment of TIF or EZ

| | Pana - TIF 2010 | Total \$ Diverted from LLC |
|-------------|----------------------------|---------------------------------------|
| 2010 | 572,708.00 | 2,896.76 |
| 2011 | 468,430.00 | 2,315.45 |
| 2012 | 500,983.00 | 2,642.69 |
| 2013 | 541,815.00 | 2,897.08 |
| 2014 | 569,169.00 | 3,080.34 |
| 2015 | 847,829.00 | 5,403.21 |
| 2016 | 889,910.00 | 5,639.36 |
| 2017 | 927,037.00 | 5,861.65 |
| 2018 | 868,359.00 | 5,470.66 |
| | 6,186,240.00 | 36,207.21 |

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, symposiums, & 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% | |
| 2017 | 349,896.75 | - | 0.00% | |
| 2018 | 364,841.74 | - | 0.00% | |
| | 4,304,560.79 | 973,279.00 | 22.61% | |

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% |
| 2017 | 67,482.00 | 12,970.43 | 19.22% |
| 2018 | 78,243.05 | 13,145.18 | 16.80% |
| | 369,631.91 | 64,924.69 | 17.56% |

Amount Received from TIF

Money Given to LLC from Charleston TIF

| | Value Diverted from LLC to Charleston TIF | Amount Returned to LLC | Percentage Returned |
|------|---|---------------------------|------------------------|
| 2013 | 9,602.19 | 1,021.52 | 10.64% |
| 2014 | 9,928.43 | 1,894.80 | 19.08% |
| 2015 | 12,281.50 | 1,924.81 | 15.67% |
| 2016 | 11,733.52 | 2,489.30 | 21.22% |
| 2017 | 13,494.97 | 2,427.54 | 17.99% |
| 2018 | 14,396.81 | 2,700.10 | 18.75% |
| | 71,437.42 | 12,458.07 | 17.44% |

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% |
| 2017 | 5,874.63 | 4,400.92 | 74.91% |
| 2018 | 5,490.63 | 4,530.82 | 82.52% |
| | 35,226.59 | 26,385.54 | 74.90% |

Amount Received from TIF

Money Given to LLC from Paris TIF

| | Value Diverted from LLC to Paris TIF | Amount Returned to LLC | Percentage Returned |
|------|---|---------------------------|------------------------|
| 2013 | 23,270.13 | 906.14 | 3.89% |
| 2014 | 25,906.35 | 4,896.98 | 18.90% |
| 2015 | 32,513.38 | 4,896.98 | 15.06% |
| 2016 | 37,305.70 | 1,476.95 | 3.96% |
| 2017 | 39,949.55 | 826.46 | 2.07% |
| 2018 | 50,605.71 | 802.82 | 1.59% |
| | 209,550.83 | 13,806.33 | 6.59% |