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# **SPECIAL SERVICE AREA #27**

(a taxing district authorized by the City of Chicago)

FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

(TOGETHER WITH INDEPENDENT AUDITOR'S REPORT)

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**THE A.C.T. GROUP LLC**  
ODONI PARTNERS COMPANY

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## Independent Auditor's Report

To the Board of Directors of Lakeview Roscoe Village Chamber of Commerce  
Commissioners of Special Service Area #27  
Chicago, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Special Service Area #27 (a taxing district authorized by the City of Chicago), which comprise the statements of net position and governmental funds balance sheets as of December 31, 2020 and 2019, and the related statements of activities and governmental funds, revenues, expenditures and changes in fund balance, and revenues and expenditures-budget and actual for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Special Service Area #27 as of December 31, 2020 and 2019, and the changes in financial position and budgetary comparison for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Required Supplementary Information**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Restricted Use Relating to the Other Matter**

The communication related to compliance with the aforementioned Agreements described in the Required Supplementary Information paragraph is intended solely for the information and use of the Lakeview Roscoe Village Chamber of Commerce, SSA #27 and the City of Chicago and is not intended to be and should not be used by anyone other than these specified parties.

### **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the combining and combined financial statements as a whole. The supplementary information included on page 10 is presented for purposes of additional analysis and is not a required part of the combining and combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combining and combined financial statements. The information, except for the budget information included on page 10 which is unaudited, has been subjected to the auditing procedures applied in the audits of the combining and combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combining and combined financial statements or to the combining and combined financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combining and combined financial statements as a whole. The unaudited information referred to above has not been subjected to the auditing procedures applied in the audits of the combining and combined financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Emphasis of a Matter**

As discussed in Note 9 to the consolidated financial statements, in January 2020, the World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

*The A.C.T. Group, LLC*

Chicago, Illinois  
April 30, 2021

SPECIAL SERVICE AREA #27  
(a taxing district authorized by the City of Chicago)  
Managed by Lakeview Roscoe Village Chamber of Commerce  
Statements of Net Position and Governmental Fund Balance Sheets  
As of December 31, 2020 and 2019

	2020			2019		
	Governmental Funds	Adjustments	Statement of Net Position	Governmental Funds	Adjustments	Statement of Net Position
<b>ASSETS</b>						
Cash	208,047	\$ -	\$ 208,047	\$ 146,966	\$ -	\$ 146,966
Property Tax Receivable, net of allowance for uncollectable taxes of \$34,058 and \$34,181	817,387	-	817,387	820,353	-	820,353
TIF Receivable	17,141	-	17,141	27,736	-	27,736
Prepaid Expenses	8,255	-	8,255	7,083	-	7,083
Due from City of Chicago	-	-	-	5,060	-	5,060
<b>TOTAL ASSETS</b>	<u>1,050,831</u>	<u>\$ -</u>	<u>\$ 1,050,831</u>	<u>\$ 1,007,197</u>	<u>\$ -</u>	<u>\$ 1,007,197</u>
<b>LIABILITIES</b>						
Accounts Payable accrued expenses	63,785	\$ -	\$ 63,785	\$ 54,200	\$ -	\$ 54,200
Due to Lakeview Chamber of Commerce (SP)	-	-	-	19,018	-	19,018
<b>TOTAL LIABILITIES</b>	63,785	-	63,785	73,217	-	73,217
<b>DEFERRED INFLOWS</b>						
Deferred Property Tax Revenue	817,387	(817,387)	-	820,353	(820,353)	-
<b>TOTAL DEFERRED INFLOWS</b>	817,387	(817,387)	-	820,353	(820,353)	-
<b>FUND BALANCES / NET POSITION</b>						
<u>Unassigned</u>	169,659	(169,659)	-	113,626	(113,626)	-
<b>TOTAL FUND BALANCE</b>	169,659	(169,659)	-	113,626	(113,626)	-
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<u>1,050,831</u>			<u>\$ 1,007,197</u>		
<u>Net Position</u>						
Unrestricted		\$ (987,046)	\$ 987,046	\$ (933,979)	\$ 933,979	

Amounts reported for governmental activities in the statements of net position are different because:

Total fund balance - governmental funds	\$ 169,659	\$ 113,626
Property tax revenue is recognized in the period for which levied rather than when "available." A portion of the property tax is deferred as it is not available in the governmental funds.	817,387	820,353
<b>Total net position - governmental activities</b>	<u>\$ 987,046</u>	<u>\$ 933,979</u>

SPECIAL SERVICE AREA #27  
(a taxing district authorized by the City of Chicago)  
Managed by Lakeview Roscoe Village Chamber of Commerce  
Statements of Activities and Governmental Fund/  
Revenues, Expenditures and Changes in Fund Balance  
For the Years Ended December 31, 2020 and 2019

	2020			2019		
	Governmental Funds	Adjustments	Statement of Activities	Governmental Funds	Adjustments	Statement of Activities
REVENUES:						
Property taxes	\$ 829,135	\$ (2,966)	\$ 826,169	\$ 799,222	\$ 41,366	\$ 840,588
TIF rebates	-	-	-	17,141	-	17,141
Interest income	133	-	133	202	-	202
<b>TOTAL REVENUES</b>	<b>829,268</b>	<b>(2,966)</b>	<b>826,302</b>	<b>816,565</b>	<b>41,366</b>	<b>857,931</b>
EXPENDITURES:						
Services:						
Customer attraction	189,618	-	189,618	136,998	-	136,998
Public way aesthetics	256,650	-	256,650	347,276	-	347,276
Sustainability & Public places	75,424	-	75,424	70,980	-	70,980
Economic business development	9,457	-	9,457	4,262	-	4,262
Safety programs	21,904	-	21,904	500	-	500
<b>Total Services Expenditures</b>	<b>553,052</b>	<b>-</b>	<b>553,052</b>	<b>560,015</b>	<b>-</b>	<b>560,015</b>
Administration:						
Personnel	165,098	-	165,098	154,650	-	154,650
Admin - nonpersonnel	55,085	-	55,085	55,863	-	55,863
<b>Total Administration Expenditures</b>	<b>220,183</b>	<b>-</b>	<b>220,183</b>	<b>210,513</b>	<b>-</b>	<b>210,513</b>
<b>TOTAL EXPENDITURES</b>	<b>773,235</b>	<b>-</b>	<b>773,235</b>	<b>770,529</b>	<b>-</b>	<b>770,529</b>
Excess of revenues over expenditures	56,033	(2,966)	53,067	46,036	41,366	87,402
Change in Net Position	56,033	(2,966)	53,067	46,036	41,366	87,402
FUND BALANCE/NET POSITION						
Beginning of the Year	113,626	820,353	933,979	67,590	778,987	846,577
End of the Year	<u>\$ 169,659</u>	<u>\$ 817,387</u>	<u>\$ 987,046</u>	<u>\$ 113,626</u>	<u>\$ 820,353</u>	<u>\$ 933,979</u>

Amounts reported for governmental activities in the statements of activities are different because:

Net change in Fund balance - governmental funds	\$ 56,033	\$ 46,036
Property tax revenue is recognized in the year it is levied rather than when it is available for governmental funds	<u>(2,966)</u>	<u>41,366</u>
Change in net position	<u>\$ 53,067</u>	<u>\$ 87,402</u>

SPECIAL SERVICE AREA #27  
(a taxing district authorized by the City of Chicago)  
Managed by Lakeview Roscoe Village Chamber of Commerce  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020 and 2019

**1. Summary of Significant Accounting Policies**

**(a) Nature of Reporting Entity:** Special Service Area #27 is a taxing district authorized by the City of Chicago located in Chicago, Illinois. Its scope of services is to fund various activities to improve and enhance the West Lakeview commercial district. The SSA is funded by property taxes levied on properties within the SSA boundaries, which are collected by the Cook County Treasurer, and then distributed by the City of Chicago to the SSA.

Special Service Area #27 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Lakeview Roscoe Village Chamber of Commerce to perform administrative duties as the service provider for this SSA during the reporting period. Lakeview Roscoe Village Chamber of Commerce is an Illinois not-for-profit corporation that is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code.

**(B) Basis of Presentation:** The government-wide financial statements report information on all the activities of the Special Service Area. Governmental activities include those items funded by the tax levies. While separate governmental activities incorporate data from the governmental funds. The fund financial statements are on major governmental funds. The commission reports one major governmental fund, the General Fund.

**(C) Measurement Focus, Basis of Accounting and Financial Statement Presentation:** The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year they are levied.

The governmental fund financial statements are prepared on the modified accrual basis of accounting with only current assets and liabilities included on the balance sheet. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the current period. Available means collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are susceptible to accrual and recognized as a receivable in the year levied. Revenue recognition is deferred unless the taxes are received within 60 days subsequent to year-end. Expenditures are recorded when the liability is incurred.

The preparation of financial statement in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Accordingly, actual results could differ from those estimates.

SPECIAL SERVICE AREA #27  
(a taxing district authorized by the City of Chicago)  
Managed by Lakeview Roscoe Village Chamber of Commerce  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020 and 2019

1. **Summary of Significant Accounting Policies (continued)**

**(d) Government-Wide and Fund Financial Statements:** The financial statements of the SSA have been prepared in conformity with the accounting principles generally accepted in the United States of America as applied to governmental units, hereinafter referred to as GAAP (generally accepted accounting principles). The accepted standard-setting body for the establishing governmental accounting and financial reporting principles is GASB (the Governmental Accounting Standards Board).

The SSA accounts for its activities in one fund, its general fund.

**(e) Assets, Liabilities, and Net Position:**

**Cash, Cash equivalents and investments:** The SSA's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**Receivables:** All property tax receivables are shown net of allowances. As of December 31, 2020 and 2019, the allowance is estimated to be 4% of the outstanding property taxes.

**Prepaid items:** Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**Fund Equity/Net Position:** Government fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by enabling legislation or an outside party. Committed fund balance is a limitation imposed by the SSA board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the SSA board. Unassigned fund balance is a net resource in excess of what can be properly classified in one of the above four categories.

When both restricted and unrestricted fund balances are available for use, it is the SSA's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balance is reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

For the government-wide financial statements, net position is reported as invested in capital assets net of related debt, restricted or unrestricted. Invested in capital assets, net of related debt, if applicable, is comprised of the net capital asset balance less any related debt. Restricted net position is when restrictions are placed on net assets from 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. The remaining net position is classified as unrestricted.



SPECIAL SERVICE AREA #27  
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Managed by Lakeview Roscoe Village Chamber of Commerce  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020 and 2019

**1. Summary of Significant Accounting Policies (continued)**

**(f) Use of estimates:** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reported period. Actual results could differ from those estimates.

**2. Cash, Cash Equivalents, and Investments**

A highly liquid investments with an initial maturity of three months or less, excluding amounts contained in investment portfolios, are considered to be cash equivalents. The SSA maintains its cash in a bank deposit account, which, at times, may exceed federally insured limits. The Organization had not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk in cash.

**3. Other Receivables**

As of December 31, 2020 and 2019, TIF rebates of \$17,141 and \$27,736 respectively, were identified and reported by the SSA from the City of Chicago.

**4. Deferred Inflows of Revenue**

As deferred inflow of resource/property tax revenue represents an acquisition of fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

**5. Fund Equity / Net Position**

The SSA is required to present information regarding its financial position and activities according to the between the SSA and the City of Chicago. As of December 31, 2020 and 2019 the SSA total fund balances of \$169,658 and \$113,626, respectively. These funds will be utilized in this special area during future years as well as act as a reserve for any emergencies.

**6. Property Taxes**

Property taxes become an enforceable lien on real property on January 1 of the year it is levied. Taxes are payable in two installments in the subsequent year. The first installment is an estimate based on the prior year billed levy (55%) and is due in March. The second installment is due on August 1, or 30 days from the mailing of the tax bills if issued later than July 1. The second installment is based on the remaining amount of the levy on file with the County. Bills are issued and collected by Cook County who remits the SSA's share to the City who then remits the monies to the SSA.

SPECIAL SERVICE AREA #27  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020 and 2019

**7. Related Party Transactions**

The SSA is affiliated with the Lakeview Roscoe Village Chamber of Commerce, which provides certain administrative services for the SSA. As of December 31, 2020 and 2019, \$22,885 and \$19,018 was payable for services provided, respectively. The balance resulted from the time lag that 1) goods and services are being provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system and 3) payments are being made.

**8. Prior Year Reclassifications**

For comparability, the prior year's financial statements reflect reclassifications where appropriate to conform to the financial statement presentation used this year.

**9. Subsequent Events**

The SSA has evaluated the December 31, 2020 and 2019, financial statements for subsequent events through the April 14, 2021, the date the financial statements were available to be issued. The SSA is not aware of any additional subsequent events that would require recognition or disclosure in the accompanying financial statements.

In January 2020, the World Health Organization has declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the Company, its performance, and its financial results.

## SUPPLEMENTARY INFORMATION

SPECIAL SERVICE AREA #27  
(a taxing district authorized by the City of Chicago)  
Managed by Lakeview Roscoe Village Chamber of Commerce  
Schedule of Revenues and Expenditures - Budget and Actual  
For the Years Ended December 31, 2020 and 2019

	2020			2019		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
Property Taxes	\$ 851,445	\$ 840,607	\$ 10,838	\$ 808,457	\$ 819,565	\$ (11,108)
TIF REBATES	10,595	-	10,595	-	17,141	(17,141)
Interest Income	-	133	(133)	-	202	(202)
Late collection	3,089	(11,472)	14,561	2,988	(20,343)	23,331
<b>TOTAL REVENUES</b>	<b>865,129</b>	<b>829,268</b>	<b>35,861</b>	<b>811,445</b>	<b>816,565</b>	<b>(5,120)</b>
EXPENDITURES:						
Customer attraction	241,750	189,618	52,132	172,250	136,998	35,252
Public way aesthetics	311,518	256,650	54,868	377,512	347,276	30,236
Sustainability and Public places	80,000	75,424	4,576	73,000	70,980	2,020
Economic business development	17,231	9,457	7,774	5,000	4,262	738
Safety programs	32,500	21,904	10,596	7,500	500	7,000
SSA Management	62,645	55,085	7,560	61,404	55,863	5,541
Personnel	169,485	165,098	4,387	164,779	154,650	10,129
<b>TOTAL EXPENDITURES</b>	<b>915,129</b>	<b>773,235</b>	<b>141,894</b>	<b>861,445</b>	<b>770,529</b>	<b>90,916</b>
Excess of revenues over (under) expenditures	<u>\$ (50,000)</u>	<u>\$ 56,033</u>	<u>\$ (106,033)</u>	<u>\$ (50,000)</u>	<u>\$ 46,036</u>	<u>\$ (96,036)</u>
CARRYOVER	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net revenues in excess of expenditures	<u>\$ -</u>	<u>\$ 56,033</u>	<u>\$ (56,033)</u>	<u>\$ -</u>	<u>\$ 46,036</u>	<u>\$ (46,036)</u>

SPECIAL SERVICE AREA #27  
(a taxing district authorized by the City of Chicago)  
Managed Lakeview Roscoe Village Chamber of Commerce  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2020 and 2019

As part of our audit and request by the Special Service Area Annual Audited Financial Statement Guidelines prepared by the City of Chicago Department of Planning and Development issued in 2017, we have read and understand the requirements contained in the Agreement for Special Service Area #27 between the City of Chicago and Lakeview Roscoe Village Chamber of Commerce.

Current year findings:

Based on our understanding of the agreement and the facts surrounding the performance under the agreement, we noted no exceptions. Many contractual items were included in the agreement which dealt with non-accounting and non-financial matters of which we had no knowledge.

Update of prior year findings:

Previous year findings:

We noted the SSA participated in loan activity as amounts Due to other the service provider was identified.

Management response:

Our corrective action plan is for Lakeview Roscoe Village Chamber of Commerce to monitor amounts due more closely to and from the service provider.

# State of Illinois

Department of Financial and Professional Regulation  
Division of Professional Regulation

LICENSE NO.  
066.004568  
065.027755

The person, firm, or corporation whose name appears on this certificate has complied with the provisions of the Illinois Statutes and/or rules and regulations and is hereby authorized to engage in the activity as indicated below.

EXPIRES:  
11/30/2021

## PUBLIC ACCOUNTANT FIRM LICENSE



ODONI PARTNERS LLC  
DBA THE A.C.T. GROUP LLC  
875 N MICHIGAN AVE STE 3216  
CHICAGO, IL 60611-1960



DEBORAH HAGAN  
ACTING SECRETARY

JESSICA BAER  
DIRECTOR

The official status of this license can be verified at [www.idfpr.com](http://www.idfpr.com)

13652648

## Exhibit A Budget

### Special Service Area # 27

SSA Name:	West Lakeview
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#### 2020 BUDGET SUMMARY

Budget and Services Period: January 1, 2020 through December 31, 2020

CATEGORY	2019 Levy		Carryover Funds	TIF Rebate Fund #0D06	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$241,750	\$0	\$0	\$0	\$0	\$241,750
2.00 Public Way Aesthetics	\$244,745	\$3,089	\$50,000	\$10,595	\$3,089	\$311,518
3.00 Sustainability and Public Places	\$80,000	\$0	\$0	\$0	\$0	\$80,000
4.00 Economic/ Business Development	\$17,231	\$0	\$0	\$0	\$0	\$17,231
5.00 Safety Programs	\$32,500	\$0	\$0	\$0	\$0	\$32,500
6.00 SSA Management	\$62,645	\$0	\$0	\$0	\$0	\$62,645
7.00 Personnel	\$169,485	\$0	\$0	\$0	\$0	\$169,485
<b>Sub-total</b>	<b>\$848,356</b>	<b>\$3,089</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$851,445</b>
<b>GRAND TOTALS</b>	<b>Levy Total</b>	<b>\$851,445</b>	<b>\$50,000</b>	<b>\$10,595</b>	<b>\$3,089</b>	<b>\$915,129</b>

#### LEVY ANALYSIS

Estimated 2019 EAV:	\$419,166,096
Authorized Tax Rate Cap:	0.250%
Maximum Potential Levy limited by Rate Cap:	\$1,047,915
Requested 2019 Levy Amount:	\$851,445
Estimated Tax Rate to Generate 2018 Levy:	0.2031%