

City of Chicago Department of Planning and Development

Special Service Area (SSA) Program

Audit Report Package Transmittal Checklist

This checklist must be completed and submitted with audit report package to City's Department of Planning and Development (DPD) via DPD's SharePoint platform. Note: Effective with 2019 audit report package submissions e-mail submissions are not an acceptable form of transmittal and report packages will be deemed "not submitted" unless they are uploaded into CPD's SharePoint platform. For each SSA submission enter the starting page number for each of the PDF audit report package components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted.

SSA Name and number: Special Service Area Number 10

SSA Provider Name: Back of Yards Neighborhood Council

Submission Date: Submission Date: April 27, 2023

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
3	1. Statement of Net Position and Governmental Fund Balance Sheet – Current Year
3	2. Statement of Net Position and Governmental Fund Balance Sheet – Prior Year
4	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Current Year
4	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Prior Year
8	5. Statement of Revenues and Expenditures – Budget and Actual
1-2	Auditor's Opinion on Financial Statements
9	Schedule of Findings – Current and Prior Year, if applicable
9	Corrective Action Plan – Current and Prior Year, if applicable (if findings)*
10	Audit Firm CPA License
11	SSA Budget Summary page for the latest modified/amended budget approved by your SSA commission (for current audit period)
Separate PDF file attached – Yes/No	SSA Detailed SSA Commission Approved Budget
YES	Note: SSA Service Provider must submit detailed budget corresponding to Summary page, noted above, with audit report package.

*required if findings exist

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Financial Statements and
Supplementary Information
For the Years Ended December 31, 2022 and 2021

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)

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Independent Auditor's Report

To the Board of Directors - Commissioners of Special Service Area 10
Back of the Yards Neighborhood Council, Contractor
Chicago, IL

We have audited the financial statements of the governmental activities and each major fund of **CITY OF CHICAGO SPECIAL SERVICE AREA 10 (SSA 10)** (a taxing district authorized by the City of Chicago), as of and for the years December 31, 2022 and 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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 and standards applicable to financial audits contained in the Special Service Area Program Guide, issued by the City of Chicago Department of Planning and Development. 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 SSA #10'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 SSA 10'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 opinions.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of governmental activities and each major fund of **CITY OF CHICAGO SPECIAL SERVICE AREA 10** as of December 31, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years and its statements of activities and governmental funds, revenues, expenditures and changes in fund balances for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of SSA 10 are intended to present the financial position and the changes in financial position of only that portion of the governmental activities and major fund of SSA 10 that is attributable to the transactions of SSA 10. They do not purport to, and do not present fairly the financial position of the City of Chicago as of December 31, 2022 and 2021 and the changes in its activities for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis (MD&A) 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 (GASB) who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operations, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the statements of revenues and expenditures - budget and actual be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by GASB 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Cary J. Hall & Associates, LLC

Cary J. Hall & Associates, LLC

April 25, 2023

Chicago, Illinois

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2022 and 2021

	2022		2021			
	Governmental Fund	Adjustments	Statement of Net Position	Governmental Fund	Adjustments	Statement of Net Position
ASSETS						
Cash	\$ 69,209	\$ -	\$ 69,209	\$ 278,087	\$ -	\$ 278,087
Real estate taxes receivable, less allowance for uncollectible taxes of \$70,375 and \$18,000 for 2022 and 2021, respectively	706,535	-	706,535	490,122	-	490,122
Total Assets	<u>\$ 775,744</u>	<u>\$ -</u>	<u>\$ 775,744</u>	<u>\$ 768,209</u>	<u>\$ -</u>	<u>\$ 768,209</u>
LIABILITIES						
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 4,300	\$ -	\$ 4,300
Total Liabilities	-	-	-	4,300	-	4,300
DEFERRED INFLOWS						
Deferred property tax revenue	490,979	(490,979)	-	380,765	(380,765)	-
FUND BALANCE/NET POSITION						
Unassigned	284,765	(284,765)	-	383,144	(383,144)	-
Total Fund Balance	<u>284,765</u>	<u>(284,765)</u>	<u>-</u>	<u>383,144</u>	<u>(383,144)</u>	<u>-</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 775,744</u>	<u>\$ (775,744)</u>	<u>\$ 775,744</u>	<u>\$ 768,209</u>	<u>\$ (763,909)</u>	<u>\$ 763,909</u>
Net Position - Unrestricted						
Amounts reported for governmental activities in the statement of net position are different because:						
Total fund balance - governmental funds	\$ 284,765		\$ 284,765			\$ 383,144
Property tax revenue is recognized in the period it is levied rather than when "available"						
A portion of the property tax is deferred as it is not available in the governmental funds.			490,979			380,765
Total net position - governmental activities	<u>\$ 775,744</u>		<u>\$ 775,744</u>			<u>\$ 763,909</u>

The accompanying notes are an integral part of the financial statements.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)

Statements of Activities and Governmental Fund/Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022		2021			
	Governmental Fund	Adjustments	Statement of Activities	Governmental Fund	Adjustments	Statement of Activities
REVENUES						
Property Taxes	\$ 337,422	\$ 110,214	\$ 447,636	\$ 468,242	\$ (131,111)	\$ 337,131
Total Revenues	337,422	110,214	447,636	468,242	(131,111)	337,131
EXPENDITURES						
Customer attraction	85,045	-	85,045	34,721	-	34,721
Public way aesthetics	137,003	-	137,003	200,061	-	200,061
Sustainability and public places	3,933	-	3,933	4,907	-	4,907
Economic/business development	60,000	-	60,000	57,785	-	57,785
Public health and safety programs	8,402	-	8,402	4,964	-	4,964
Personnel	120,460	-	120,460	89,063	-	89,063
SSA management	20,958	-	20,958	20,800	-	20,800
Total Expenditures	435,801	-	435,801	412,301	-	412,301
Excess of Revenues Over (Under) Expenses	(98,379)	110,214	11,835	55,941	(131,111)	(75,170)
Change in Net Position	(98,379)	110,214	11,835	55,941	(131,111)	(75,170)
FUND BALANCE/NET POSITION						
Beginning of Year	383,144	380,765	763,909	327,203	511,876	839,079
End of year	\$ 284,765	\$ 490,979	\$ 775,744	\$ 383,144	\$ 380,765	\$ 763,909
Amount reported for governmental activities in the statement of activities are different because:						
Net change in fund balance - governmental funds			\$ (98,379)			\$ 55,941
Property tax revenue is recognized in the year it is levied rather than when it is available for governmental funds			110,214			(131,111)
Change in Net Position			\$ 11,835			\$ (75,170)

The accompanying notes are an integral part of the financial statements.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Notes to Financial Statements
December 31, 2022 and 2021

NOTE 1 - NATURE OF ACTIVITIES AND REPORTING ENTITY

Special Service Area 10 ("SSA 10") is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago's Special Service Area (SSA) program is a mechanism for commercial and industrial areas to fund expanded services through a localized property tax levy. SSA 10 was established in 1989 to service the heart of the Back of the Yards retail district. The City of Chicago contracted with the Back of the Yards Neighborhood Council to perform administrative duties as the service provider for this SSA during the reporting period. Back of the Yard's Neighborhood Council is Illinois not-for-profit corporation that is exempt from federal income taxes under Section 501 s(3) of the Internal Revenue Code.

Special Service Area 10 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with the Back of the Yards Neighborhood Council to perform administrative duties as the service provider for this SSA during the reporting period. Back of the Yard's Neighborhood Council is Illinois not-for-profit corporation that is exempt from federal income taxes under Section 501 s(3) of the Internal Revenue Code.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Income Taxes - For tax filings, the Organization is monitored for compliance by the Back of the Yards Neighborhood Council, which is a not-for-profit organization that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not classified by the Internal Revenue Service as a private foundation.

Government-Wide and Fund Financial Statements - The financial statements of the SSA have been prepared in conformity with 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 establishing governmental accounting and financial reporting principles is GASB (the Governmental Accounting Standards Board).

Government-Wide financial statements (Statement of Net Positions and Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting for all of the SSA's activities. The Fund Financial Statements, which focus on the SSA's governmental fund's current financial resources measurement, are prepared on the modified accrual basis. The SSA accounts for its activities in one fund, its general fund.

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 related cash flows. Property taxes are recognized as revenues in the year in which they are levied.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Notes to Financial Statements
December 31, 2022 and 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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 presentation of financial statements in conformity with accounting principles general 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.

Fund Equity/Net Position - Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned or unassigned. Non-spendable 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 balances is a limitation imposed by a designee of the SSA board. Unassigned fund balance is the net resources 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 balances first, then unrestricted fund balances. 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.

Special Service Area Agreement - The City of Chicago has established a special service area known and designated as "Special Service Area 10 to provide special services in addition to those services generally provided by the City. Back of the Yards Neighborhood Council has been designated as "Contractor" under terms of the agreement. The City has authorized a levy not to exceed 2.5% of the equalized assessed value of all property within the area to produce sufficient revenues to provide those special services.

Date of Management's Review - Management has evaluated subsequent events through April 25, 2023, the date on which the financial statements were available to be issued.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)

Notes to Financial Statements
December 31, 2022 and 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Cash and Cash Equivalents - Cash and cash equivalents is defined as short-term liquid investments such as cash in banks, money markets and other financial instruments that can be reduced to cash in thirty days or less. The Organization maintains its cash in bank accounts, which, at times, may exceed the federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents. The Organization has established a separate checking account and all tax revenue funds are automatically deposited into this checking account. The Contractor did not commingle Service Tax funds with funds from any other source.

NOTE 3 - CONCENTRATIONS

The Special Service Area receives 100% of its operating support from revenues collected from taxes levied or imposed upon property within the area.

NOTE 4 - 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 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 remits the monies to the SSA.

NOTE 5 - FUND / NET POSITION

The SSA is required to present information regarding its financial position and activities according to the Agreement for Special Service Area 10 between the City of Chicago and Back of the Yards Neighborhood Council. As of December 31, 2022, and 2021, the SSA had total fund balances as of \$284,765 and \$383,144 respectively. These funds will be utilized in this special service area during future years.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)

Notes to Financial Statements
December 31, 2022 and 2021

NOTE 6 - RELATED PARTY TRANSACTIONS

The Organization is an affiliate of Special Service Area Numbers 7, 13, 39 and Back of the Yards Neighborhood Council. The Organization contracts with the Back of the Yards Neighborhood Council as sole service provider in order to administer and provide direct services on behalf of the Organization, which has no employees.

Expense reimbursements to the Service Provider are summarized below:

	<u>2022</u>	<u>2021</u>
Personnel	\$ 267,370	\$ 244,924
Special events	48,875	-
Seasonal promotions	1,125	-
City Permits	3,850	-
Safety improvement rebates	5,000	-
Equipment lease	-	5,365
Supplemental transit	1,800	5,000
Bookkeeping	1,000	1,000
Office rent	7,800	7,800
Office utilities	2,000	2,000
Office supplies	-	500
Office equipment	1,300	1,300
Office printing	167	500
Insurance	2,500	2,500
Total expenses	<u>\$ 342,787</u>	<u>\$ 270,889</u>

NOTE 7 - DEFERRED INFLOWS OF REVENUE

A deferred inflow of 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 revenue until that future time.

Supplementary Information

SPECIAL SERVICE AREA NUMBER 10
(Back of the Yards Neighborhood Council, Contractor)

Comparison Schedules of Actual Revenues and Expenses to Budget
 For the Years Ended December 31, 2022 and 2021

	2022			2021		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES						
Property revenues and interest	\$ 499,922	\$ 337,422	\$ 162,500	\$ 519,287	\$ 468,242	\$ 51,045
Total Revenues	499,922	337,422	162,500	519,287	468,242	51,045
EXPENDITURES						
Customer attraction	95,846	85,045	10,801	102,672	34,721	67,951
Public way aesthetics	188,016	137,003	51,013	208,481	200,061	8,420
Sustainability and public places	4,000	3,933	67	4,719	4,907	(188)
Economic/business development	60,000	60,000	-	63,876	57,785	6,091
Public health and safety programs	10,500	8,402	2,098	29,376	4,964	24,412
Personnel	120,460	120,460	-	89,063	89,063	-
SSA management	21,100	20,958	142	21,100	20,800	300
Total Expenditures	499,922	435,801	64,121	519,287	412,301	106,986
Excess of (Expenses) Revenues Over Expenditures	\$ -	\$ (98,379)	\$ 98,379	\$ -	\$ 55,941	\$ (55,941)

See independent auditor's report and notes to financial statements.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Summary Schedule of Findings
For the Year Ended December 31, 2022 and 2021

We have read the requirements of the Service Provider Agreement between Special Service Area 10 Contractor, and the City of Chicago. Based on our understanding of the agreement and the facts surrounding the performance under the agreement, we noted no exceptions.

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 which we had no knowledge.

CURRENT YEAR FINDINGS :

None

PRIOR YEAR FINDINGS

None

The accompanying notes are an integral part of the financial statements.

SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Audit Firm License
For the Years Ended December 31, 2022 and 2021



SPECIAL SERVICE AREA 10
(Back of the Yards Neighborhood Council, Contractor)
Budget Summary Page
For the Years Ended December 31, 2022 and 2021

Exhibit A
Budget

Special Service Area # 10

SSA Name: Back of the Yards

2022 BUDGET SUMMARY

Budget and Services Period: January 1, 2022 through December 31, 2022

CATEGORY (Funded Categories Comprise Scope of Services)	2021 Levy		Carryover Funds	TIF Rebate Fund #339	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$85,092	\$10,754	\$0	\$0	\$0	\$95,846
2.00 Public Way Aesthetics	\$179,073	\$0	\$0	\$0	\$8,943	\$188,016
3.00 Sustainability and Public Places	\$4,000	\$0	\$0	\$0	\$0	\$4,000
4.00 Economic/ Business Development	\$60,000	\$0	\$0	\$0	\$0	\$60,000
5.00 Public Health and Safety Programs	\$10,500	\$0	\$0	\$0	\$0	\$10,500
6.00 SSA Management	\$21,100	\$0	\$0	\$0	\$0	\$21,100
7.00 Personnel	\$120,460	\$0	\$0	\$0	\$0	\$120,460
Sub-total:	\$480,225	\$10,754	\$0	\$0	\$8,943	\$499,922
GRAND TOTALS	Levy Total \$490,979		\$0	\$0	\$8,943	\$499,922

LEVY ANALYSIS

Estimated 2021 EAV:	\$37,647,143
Authorized Tax Rate Cap:	1.900%
Maximum Potential Levy limited by Rate Cap:	\$713,396
Requested 2021 Levy Amount:	\$490,979
Estimated Tax Rate to Generate 2020 Levy:	1.3076%

LEVY CHANGE FROM PREVIOUS YEAR

2020 Levy Total (in 2021 budget)	\$380,765
2021 Levy Total (in 2022 budget)	\$490,979
Percentage Change	28.95%

Community meeting required if levy amount increases greater than 5% from previous levy.

CARRYOVER CALCULATION

2021 Budget Total	\$519,287
Carryover request for 2022	\$0
Percentage	0.000%

Must be less than 25%

CITY OF CHICAGO
DEPARTMENT OF PLANNING AND DEVELOPMENT
2021 SPECIAL SERVICE AREA SERVICE PROVIDER DISCLOSURE

The City of Chicago, through its Department of Planning and Development ("DPD"), regularly enters into agreements ("Services Contracts") for the provision of special services to City of Chicago Special Service Areas ("SSA") with corporations ("Service Providers") pursuant to authorizing ordinances of the City Council of the City of Chicago.

DPD recognizes that Service Providers may have loans or lines of credit in connection with the operation of their businesses from time to time. Service Providers may establish a loan or line of credit in connection with the provision of special services to a Special Service Area; however, financing may not be secured by any tax revenue, including, but not limited to future tax revenue anticipated to be generated by the levy of Special Service Area taxes, or by any interest in a Services Contract. Documentation of any loan or line of credit to a Service Provider shall not make any references to Special Service Area funds or place any requirements on the deposit of any Special Service Area funds. As a condition of entering into a Services Contract with a Service Provider, DPD reserves the right to review the documentation of any loans or lines of credit utilized by the Service Provider in order to front-fund services on behalf of an SSA to ensure full compliance with DPD policy.

The Service Provider hereby consents to the review by DPD, or by any third party at the direction of DPD, of any and all documentation regarding loans or lines of credit, and hereby agrees to promptly amend any such documentation as necessary to ensure full compliance with DPD policy.

- 1. Name of Service Provider: Back of The Yards Neighborhood Council
2. SSA Number and Name: SSA #10 Back of The Yards
3. Does the Service Provider have any loans or lines of credit utilized by the Service Provider in order to front-fund services on behalf of an SSA? Yes No
• If Yes, please list the title and date of such agreement below. List on separate sheet if necessary.

Title of Agreement Date of Agreement

- Attach copy of loan or line of credit agreement(s) listed above.

On behalf of the Service Provider pursuant to authority granted to me by the Service Provider, I hereby represent that the information contained herein is true and correct as of the date hereof. I acknowledge, on behalf of the Service Provider, that the accuracy of this disclosure will be materially relied upon by the City of Chicago in entering into the Services Contract with the Service Provider.

Signature of authorized party representing Service Provider:

SIGNED: [Signature] Date: 04/26/2023

Printed Name: Craig Chico Title: President/CEO

NOTARY: Signed and sworn to before me on (date) 4-26-23

at Cook County, ILLINOIS (state).

[Signature] Notary Public.

Commission expires: 8-1-25

