AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40

BID 40 - 2026 OPERATING PLAN



TABLE OF CONTENTS

I.I NTRO	DDUCTION	PAGE 3
II.	DISTRICT BOUNDARIES	3
III.	PROPOSED OPERATING PLAN	3
A. B. C. D. E. F.	- 9	3 4 5 6 6 7
IV.	METHOD OF ASSESSMENT	7
	A. Assessment Rate and Method B. Excluded and Exempt Property	7 7
V.	RELATIONSHIP TO MILWAUKEE COMPREHENSIVE PLAN AND ORDERLY DEVELOPMENT OF THE CITY	8
	A. City Plans B. City Role in District Operation	8 8
	VI. PLAN APPROVAL PROCESS	9
А. В.	BID Board and Plan Review Process Terminating or Dissolving the BID	9 9
	VII. FUTURE YEAR OPERATING PLANS	10
	A. Phased Development B. Amendment, Severability and Expansion	10 10
	APPENDIX A: District Boundaries APPENDIX B: List of Assessed properties APPENDIX C: List of Exempt Properties	10

I. INTRODUCTION

A. Background

In 1984, the Wisconsin legislature created 66.1109 (formerly S. 66.608) of the Statutes (see Appendix A) enabling cities to establish Business Improvement Districts (BIDs). The purpose of the law is "to allow businesses within those districts to develop, to manage and promote the districts and to establish an assessment method to fund these activities." (1983 Wisconsin Act 184, Section 1, legislative declaration.)

The City of Milwaukee had approved a petition from property owners in 2006 to create a Business Improvement District for the purpose of revitalizing and improving the Airport Gateway business area on Milwaukee's southeast side. On October 24th, 2006 the City of Milwaukee adopted and approved a resolution to form the Business Improvement District #40 (file #060755). The first year of funded operation for the BID #40 was 2007.

The BID law requires that every district have an annual Operating Plan. This document is the Operating Plan for the Airport Gateway Business Improvement District (AGBID) for 2026. The BID proponents prepared this Plan with technical assistance from the City of Milwaukee Department of City Development.

II. DISTRICT BOUNDARIES

Boundaries of the proposed district are described in Appendix A of this plan. A listing of the assessed properties included in the district is provided in Appendix B.

III. PROPOSED OPERATING PLAN

A. Plan Objectives

The objectives of the AGBID are to:

- 1. Develop the vitality of The Gateway to Milwaukee;
- 2. Enhance the community image through safety and beautification;
- 3. Market and help develop The Gateway area as the primary welcoming, hospitality and transportation hub of greater Milwaukee;
- 4. Promote mutually beneficial opportunities among the AGBID's businesses; and
- 5. Ultimately grow commercial business and property values.

B. Proposed Activities – Year Twenty

Principle activities to be engaged in by the AGBID during the Nineteen year of operation, 2026, will include:

- 1. Continue to offer the Safety & Security matching grant program. This program will offer up to \$2000 dollars in matching grants to reimburse BID #40 commercial property owners on the purchase and installation of security systems and other security related features on their property;
- 2. Continue to offer the Beautification property improvement matching grant program. This program will offer up to \$2000 dollars in matching grants to reimburse BID #40 property owners for the purchase and installation of façade, signage, and other related outdoor property improvements that elevate the image of the business and the district;
- 3. Continue to offer the Marketing & Promotions matching grant program. This program will offer up to \$1000 in matching grants to reimburse BID #40 commercial property owners and businesses for marketing and promotional related expenses.
- 4. Continue to enhance the beautification of the airport area by funding maintenance of the commercial corridor gardens and plantings installed over the past nineteen years;
- 5. Partner with and support the beautification efforts of neighborhood associations and businesses within the BID #40 district, particularly those projects that directly improve the image and appearance of the major commercial corridors;
- 6. Continue to collaborate with other area commercial districts, Milwaukee Police Department District 6 and other community stakeholders to develop and share costs relating to mutually beneficial projects and initiatives that aim to expand upon and improve public safety and security in the area.
- 7. Continue to organize a working group of owners and operators within the restaurant/hospitality industry to take part in collaborative promotional opportunities, such as the Gateway to Milwaukee's annual Taste of the Gateway Discount Days event and marketing campaign. This campaign will continue to focus on promoting the airport area's restaurant and hospitality industry;
- 8. Assist commercial property owners in marketing properties for sale and lease;
- 9. Continue to develop The Gateway's website as the primary communication and promotional tool among businesses and users in The Gateway area;
- 10. In conjunction with the Airport Gateway Business Association's BID #50 management agreement, BID #40 will also continue close communication and partnership with BID #50, to choreograph and support programs and initiatives that stand to benefit both districts;
- 11. Plan, implement, and manage Economic Development efforts that promote and advocate for real estate planning and development;
- 12. Continue monitoring BID project and program impact by tracking quantitative and qualitative measurables, and;
- 13. Be involved in governmental and community issues that potentially impact the vitality of The Gateway to Milwaukee.

C. Proposed Expenditures - Year Twenty

ITEM	2026 Budget
Beautification Maintenance of existing AGBID landscaping; partner with the City of Milwaukee and other stakeholders to enhance the image of the various commercial corridors throughout the district; partner on and support beautification efforts along the S. 6 th St Green Corridor; coordinate, install, maintenance and upkeep of seasonal décor and lighting enhancement installations;	145,000
Public Safety & Security	
Partner with AGBID businesses to secure and install cameras on privately owned commercial property within the district; continue the safety & security matching grant program available to commercial property owners and business owners within the AGBID; expand new and existing partnerships with other commercial districts and MPD on safety and security initiatives, innovations and opportunities for shared safety & security related investments.	30,000
Marketing and Promotion	
Further develop and promote The Gateway to Milwaukee geography and brand through website, branded street banners, printed, emailed and social media communications; provide networking opportunities through events and related ventures; Production of regular newsletters and resource materials; Promotion of Gateway to Milwaukee grant programs and other area resources; Promote area real estate and development opportunities; event production & management;	50,000
Economic Development	
Conduct economic development activities and projects to enhance the attractiveness and economic competitiveness of AGBID with industry specific programming, workforce development, retail recruitment, and real estate promotion. Work to promote real estate development opportunities in the district.	8,361
Administration	
Provide administrative, managerial services, project development/project management, business member services and technical support for the AGBD 40 including management of financial accounting, annual audit, record keeping, insurance, personnel expenses, and overall advocacy in support of the district and its members.	155,000
Operations	
Operating expenses such as memberships, meetings, workshops, supplies, printing and postage, portion of monthly rental of office/meeting space, storage space rental for seasonal décor.	45,000
TOTAL	\$433,361

D. Financing Method

It is proposed to raise approximately \$455,361.00 through BID assessments. The BID Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available as well as the needs and opportunities that may arise.

E. Organization of BID Board

The Mayor will continue to appoint members to the BID board ("board"). The board's primary responsibility will be implementation of this Operating Plan. This will require the board to negotiate with providers of services and materials to carry out the Plan; to enter into various contracts; to monitor development activity; to periodically revise the Operating Plan; to ensure district compliance with the provisions of applicable statutes and regulations; and to make reimbursements for any overpayments of BID assessments.

State law requires that the board be composed of at least five members and that a majority of the board members be owners or occupants of property within the district. It is recommended that the BID board be structured and operate as follows:

- 1. Board size Five
- 2. Composition At least three members shall be owners or occupants of property within the district. Any non-owner or non-occupant appointed to the board shall be a resident of the City of Milwaukee. The board shall elect its Chairperson from among its members.
- 3. Term Appointments to the board shall be for a period of three years except that initially two members shall be appointed for a period of three years, two members shall be appointed for a period of two years, and one member shall be appointed for a period of one year.
- 4. Compensation None
- 5. Meetings All meetings of the board shall be governed by the Wisconsin Open Meetings Law.
- 6. Record Keeping Files and records of the board's affairs shall be kept pursuant to public record requirements.
- 7. Staffing The board may employ staff and/or contract for staffing services pursuant to this Plan and subsequent modifications thereof.
- 8. Meetings The board shall meet regularly, at least twice each year. The board shall adopt rules of order ("by laws") to govern the conduct of its meetings.

Current BID #40 Roster

- 1. Samer Abulughod Chair (Property Owner, 5857-5859 S 13TH ST)
- 2. Jaime Maliszewski Vice Chair (Property Owner/Occupant, 5230 S 13TH ST)
- 3. Bryan Simon Treasurer (Property Owner/Occupant, 4569 S 20th ST)
- 4. Michael Sweeney Secretary (Business Owner/Occupant 6050 S Howell Ave)
- 5. Bobby Wiltgen (Property Owner/Occupant 512 W Layton Ave)

F. Relationship to the Airport Gateway Business Association

The BID shall be a separate entity from the Airport Gateway Business Association, notwithstanding the fact that members, officers and directors of each may be shared. The Association shall remain a private organization, not subject to the open meeting law, and not subject to the public record law except for its records generated in connection with the BID board. The Association may, and it is intended, shall, contract with the BID to provide services to the BID, in accordance with this Plan.

IV. METHOD OF ASSESMENT

A. Assessment Rate and Method

The principle behind the assessment methodology is that each property should contribute to the BID in proportion to the benefit derived from the BID. After consideration of other assessment methods, it was determined that assessed value of a property was the characteristic most directly related to the potential benefit provided by the BID. Therefore, a fixed assessment on the assessed value of the property was selected as the basic assessment methodology for this BID.

However, maintaining an equitable relationship between the BID assessment and the expected benefits requires an adjustment to the basic assessment method. To prevent the disproportionate assessment of a small number of high value properties, a maximum assessment of \$5,000 per parcel and a minimum assessment of \$250 will be applied.

As of January 1, 2025, the commercial property in the district had a total assessed value of over \$573 million. This plan proposes to assess the property in the district at a rate of \$0.852 per \$1,000.00 of assessed value, subject to the maximum assessment, for the purposes of the BID. Appendix B shows the projected BID assessment for each property included in the district.

B. Excluded and Exempt Property

The BID law requires explicit consideration of certain classes of property. In compliance with the law the following statements are provided. A list of Exempt Properties is provided in Appendix C.

- 1. State Statute 66.1109(1) (f): The district will contain property used exclusively for manufacturing purposes, as well as properties used in part for manufacturing. These properties will be assessed according to the method set forth in this plan because it is assumed that they will benefit from development in the district.
- 2. State Statute 66.1109(5) (a): Property known to be used exclusively for residential purposes will not be assessed; such properties will be identified as BID Exempt Properties in Appendix C, as revised each year.
- 3. In accordance with the interpretation of the City Attorney regarding State Statute 66.1109(1) (b), property exempt from general real estate taxes has been excluded from the district. Privately owned taxexempt property adjoining the district and which is expected to benefit from district activities may be asked to make a financial contribution to the district on a voluntary basis.

V. RELATIONSHIP TO MILWAUKEE COMPREHENSIVE PLAN AND ORDERLY DEVELOPMENT OF THE CITY

A. City Plans

In February 1978, the Common Council of the City of Milwaukee adopted a Preservation Policy as the policy basis for its Comprehensive Plan and as a guide for its planning, programming, and budgeting decisions. The Common Council reaffirmed and expanded the Preservation Policy in Resolution File Number 881978, adopted January 24, 1989.

The Preservation Policy emphasizes maintaining Milwaukee's present housing, jobs, neighborhoods, services, and tax base rather than passively accepting loss of jobs and population or emphasizing massive new development. In its January 1989 reaffirmation of the policy, the Common Council gave new emphasis to forging new public and private partnerships as a means to accomplish preservation.

The district is a means of formalizing and funding the public-private partnership between the City and property owners in The Gateway to Milwaukee business area and for furthering preservation and redevelopment in this portion of the City of Milwaukee. Therefore, it is fully consistent with the City's Comprehensive Plan and Preservation Policy.

B. City Role in District Operation

The City of Milwaukee has committed to helping private property owners in the district promote its development. To this end, the City is expected to play a significant role in the creation of the Business Improvement district and in the implementation of the Operating Plan. In particular, the City will:

- 1. Provide technical assistance to the proponents of the district through adoption of the Plan, and provide assistance as appropriate thereafter.
- 2. Monitor and, when appropriate, apply for outside funds that could be used in support of the District's efforts.
- 3. Collect assessments, maintain in a segregated account, and disburse the monies of the district.
- 4. Receive annual audits as required per sec. 66.1109 (3) (c) of the BID law.
- 5. Provide the board, through the Tax Commissioner's Office on or before July 31st of each Plan year, with the official City records and the assessed value of each tax key number with the district, as of January 1st of each Plan year, for purposes of calculating the BID assessments.
- 6. Encourage the State of Wisconsin, Milwaukee County and other units of government to support the activities of the district.

7. VI. BID Board and Plan Review Process

Section 66.1109 (3) (a) of the BID law requires the board and the City to annually review and make changes as appropriate in the Operating Plan;

- "a. The chief executive officer shall appoint members to a business improvement district board to implement the operating plan. Board members shall be confirmed by the local legislative body and shall serve staggered terms designated by the local legislative body. The board shall have at least 5 members. A majority of board members shall own or occupy real property in the business improvement district.
- b. The board shall annually consider and may make changes to the operating plan, which may include termination of the plan, for its business improvement district. The board shall then submit the operating plan to the local legislative body for its approval. If the local legislative body disapproves the operating plan, the board shall consider and may make changes to the operating plan and may continue to resubmit the operating plan until local legislative body approval is obtained. Any change to the special assessment method applicable to the business improvement district shall be approved by the local legislative body.
- c. The board shall prepare and make available to the public annual reports describing the current status of the business improvement district, including expenditures and revenues. The report shall include an independent certified audit of the implementation of the operating plan obtained by the municipality. The municipality shall obtain an additional independent certified audit upon termination of the business improvement district.
- d. Either the board or the municipality, as specified in the operating plan as adopted, or amended and approved under this section, has all powers necessary or convenient to implement the operating plan, including the power to contract."

Board Member Appointments:

- a. BID Board nomination letter and resume must be submitted to the Department of City Development's BID staff for review. All nominations must be current on property tax and building code violations.
- b. Department of City Development will review and submit the referred BID Board nominees, if findings are satisfactory.
- c. All BID Board referrals are reviewed by the Mayor's Office; if approved by the Mayor, the BID Board appointments are submitted to the Common Council for introduction and referral to the appropriate committee.
- d. The Common Council will refer BID Board appointments to the Community and Economic Development Committee. (CED) If approved by the CED committee, the BID Board appointments are referred to the Common Council for approval.
- e. The City Clerk or designee must swear in all newly appointed BID Board members at the first scheduled business meeting.
- f. After the members are sworn the BID Board can hold its first official BID meeting.

Board Resignations/Termination

a. BID Board officer or BID designee must submit board member's letter of resignation to the Mayor's Office upon expiration of term or member resignation

B. Terminating or Dissolving the BID

A municipality shall terminate a business improvement district if the owners of property assessed under the operating plan having a valuation equal to more than 50% of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50% of the assessed valuation of all property assessed under the operating plan, file a petition with the planning commission requesting termination of the business improvement district, subject to all of the following conditions:

- (a) A petition may not be filed under this subsection earlier than one year after the date the municipality first adopts the operating plan for the business improvement district.
- (b) On and after the date a petition is filed under this subsection, neither the board nor the municipality may enter into any new obligations by contract or otherwise to implement the operating plan until the expiration of 30 days after the date of hearing under par. (c) and unless the business improvement district is not terminated under par. (e).
- (c) Within 30 days after the filing of a petition under this subsection, the planning commission shall hold a public hearing on the proposed termination. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the operating plan and a copy of a detail map showing the boundaries of the business improvement district shall be sent by certified mail to all owners of real property within the business improvement district. The notice shall state the boundaries of the business improvement district and shall indicate that copies of the operating plan are available from the planning commission on request.
- (d) Within 30 days after the date of hearing under par. (c), every owner of property assessed under the operating plan may send written notice to the planning commission indicating, if the owner signed a petition under this subsection, that the owner retracts the owner's request to terminate the business improvement district, or, if the owner did not sign the petition, that the owner requests termination of the business improvement district.
- (e) If after the expiration of 30 days after the date of hearing under par. (c), by petition under this subsection or subsequent notification under par. (d), and after subtracting any retractions under par. (d), the owners of property assessed under the operating plan having a valuation equal to more than 50% of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50% of the assessed valuation of all property assessed under the operating plan, have requested the termination of the business improvement district, the municipality shall terminate the business improvement district on the date that the obligation with the latest completion date entered into to implement the operating plan expires.

VII. FUTURE YEAR OPERATING PLANS

A. Phased Development

It is anticipated that the BID will continue to revise and develop the Operating Plan annually, in response to changing development needs and opportunities in the district, in accordance with the purposes and objectives defined in this initial Operating Plan.

Section 66.1109 (3) (a) of the BID law requires the board and the City to annually review and make changes as appropriate in the Operating Plan. Therefore, while this document outlines in general terms the complete development program, it focuses upon Year Twenty activities, and information on specific assessed values, budget amounts and assessment amounts are based on Year Nineten conditions. Greater detail about subsequent year's activities will be provided in the required annual plan updates, and approval by the Common Council of such Plan updates shall be conclusive evidence of compliance with this Plan and the BID law.

In later years, the BID Operating Plan will continue to apply the assessment formula, as adjusted, to raise funds to meet the next annual budget. However, the method of assessing shall not be materially altered, except with the consent of the City of Milwaukee.

B. Amendment, Severability and Expansion

This BID has been created under authority of Section 66.1109 of the Statutes of the State of Wisconsin. Should any court find any portion of this Statute invalid or unconstitutional its decision will not invalidate or terminate the BID and this BID Plan shall be amended to conform to the law without need of reestablishment.

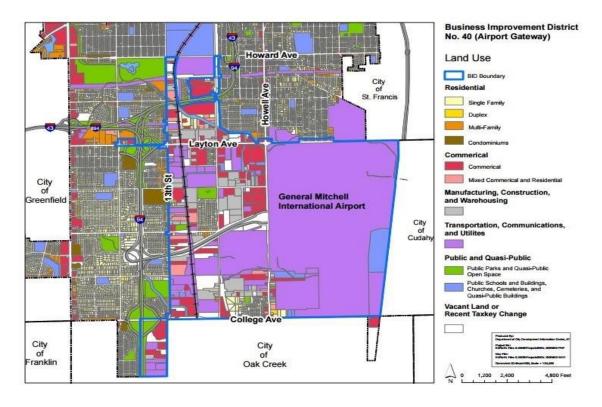
Should the legislature amend the Statute to narrow or broaden the process of a BID so as to exclude or include as assessable properties a certain class or classes of properties, then this BID Plan may be amended by the Common Council of the City of Milwaukee as and when it conducts its annual Operating Plan approval and without necessity to undertake any other act. This is specifically authorized under Section 66.1109(3)(b).

APPENDICES

A. CURRENT DISTRICT BOUNDARIES

The Airport Gateway area is roughly bounded by:

- The eastern boundary of the AGBID is the Milwaukee/Cudahy line from Layton Avenue south to College Avenue.
- The north side of Layton Avenue comprises most of the northern boundary from the Milwaukee/Cudahy line west to 6th Street, and from 13th Street west to 20th Street along Layton Avenue. From 6th Street west to 13th Street, the northern boundary is Howard Avenue.
- The western boundary of the AGBID is the west side of 13th Street from Howard Avenue south to College Avenue.
- The southern boundary is College Avenue from the Milwaukee/Cudahy line west to 13th Street.
- There is one rectangular extension of the District on its southwest corner that is bounded by 13th Street on the
 east side, College Avenue on the north side, I-94 freeway on the west side and the Milwaukee/Oak Creek line
 on the south side.



APPENDIX B: ASSESSED PROPERTIES		
Taxkey	Address	BID
6719988200	5607-R S 6TH ST	Assessment \$250
6879957100	580 W COLLEGE AV	\$250
6420693000	5234 S 13TH ST	\$250
6260322000	188 W EDGERTON AV	\$250
6429990212	5220-R S 13TH ST	\$250
5790172000	3946 S 13TH ST	\$250
7160442000	6511 S 13TH ST	\$250
5940811000	710 E LAYTON AV	\$250
6719977113	5640-R S 13TH ST	\$250
5969944000	4654 S 13TH ST	\$250
6420781000	5476 S 13TH ST	\$250
6260303000	4975 S HOWELL AV	\$250
6410131110	500 W GRANGE AV	\$250
5790161000	4038 S 13TH ST	\$250
5970655100	4579 S 13TH ST	\$250
5790003000	621 W WATERFORD AV	\$250
5790015100	4179 S 6TH ST	\$250
6250201000	835 W LAYTON AV	\$250
6870842000	6052 S 6TH ST	\$250
	6010 S HOWELL AV	\$250
6869994210 6429988110	5216 S 13TH ST	\$250
5970652000	4553 S 13TH ST	\$250
5939921000	1026 E LAYTON AV	\$250
6250023110	703 W LAYTON AV	\$250
6429980000	5342-A S 13TH ST	\$250
5969956100	4643 S 6TH ST	\$250
5969949000	4568 S 13TH ST	\$250
5820712120	960 E LAYTON AV	\$250
6889973111	6154 S 13TH ST	\$250
6410152000	5330 S 6TH ST	\$250
6410093000	5240 S 3RD ST	\$250
6429984110	5260 S 13TH ST	\$250
5960072100	830 W LAYTON AV	\$250
6869979120	6146 S HOWELL AV	\$250
6870831000	5941 S HOWELL AV	\$250
6869976100	6254 S HOWELL AV	\$250
6250211000	4855 S 10TH ST	\$250
6429970100	5414 S 13TH ST	\$250
6420694210	5238-R S 13TH ST	\$250
6710023000	931 W GRANGE AV	\$250
6869973100	220 E COLLEGE AV	\$250
5969948200	4600 S 13TH ST	\$250
6869977100	6230 S HOWELL AV	\$250
5979988121	4463 S 13TH ST	\$250
6870841000	6000 S 6TH ST	\$250
5960032000	4630 S 13TH ST	\$250
	4939 S HOWELL AV	\$250
6269982100 6870832000	5937 S HOWELL AV	\$250
		\$250
6719979100	5640 S 13TH ST	343U

5989948000	2008 W LAYTON AV	\$250
6429976110	5356 S 13TH ST	\$250
6269985000	501 W LAYTON AV	\$250
6869975111	6280 S HOWELL AV	\$250
6879978110	6247 S HOWELL AV	\$250
6250071000	1209 W LAYTON AV	\$250
6259995111	1007 W LAYTON AV	\$250
5790010100	4147 S 6TH ST	\$250
5971102000	1908 W LAYTON AV	\$250
6250192000	4816 S 13TH ST	\$250
	600 E LAYTON AV	\$250
5942001000		\$250
6719980211	5610 S 13TH ST	\$250
5960111000	924 W ARMOUR AV	•
6720311000	5865 S HOWELL AV	\$250
5790004100	701 W WATERFORD AV	\$250
5960061000	1232 W LAYTON AV	\$250
6860001000	6100 S HOWELL AV	\$250
6869978100	6204 S HOWELL AV	\$252
6869972100	240 E COLLEGE AV	\$253
5790001110	4111 S 6TH ST	\$253
6860002000	6110 S HOWELL AV	\$255
6860003000	6120 S HOWELL AV	\$255
6880062000	1003 W BODEN CT	\$261
5799961100	4000 S 13TH ST	\$266
5799950000	4144 S 13TH ST	\$270
6429988120	5220-5224 S 13TH ST	\$270
6250072000	1201 W LAYTON AV	\$278
6889985121	5938 S 13TH ST	\$279
6719980221	5576 S 13TH ST	\$282
6730003000	5880-R S HOWELL AV	\$282
5970653110	4563-4565 S 13TH ST	\$284
5970621000	4523 S 13TH ST	\$285
5969984111	640 W ARMOUR AV	\$285
6259984110	4740 S 13TH ST	\$285
5820727000	830 E LAYTON AV	\$288
6269998110	4727 S HOWELL AV	\$290
6719970110	5758 S 13TH ST	\$294
7160402100	6629 S 13TH ST	\$301
5950872000	350 W LAYTON AV	\$306
6879956111	546 W COLLEGE AV	\$310
6880102000	950 W COLLEGE AV	\$317
5969939110	1202 W LAYTON AV	\$327
5942002000	700 E LAYTON AV	\$328
6269990000	233-235 W LAYTON AV	\$333
6870146100	126 W COLLEGE AV	\$336
5969945000	4648 S 13TH ST	\$340
6250024120	709-711 W LAYTON AV	\$341
6260281000	4902 S 2ND ST	\$350
6869995100	5970-5984 S HOWELL AV	\$355
5969948100	4572 S 13TH ST	\$363
5950801000	220 W LAYTON AV	\$368
5960122000	814 W ARMOUR AV	\$369
6719982111	1101 W GRANGE AV	\$378
0/13307111	TIOT M QUAINGE AV	0/در

6870851000	5905 S HOWELL AV	\$379
5941006100	4650 S HOWELL AV	\$382
5969989100	4511 S 6TH ST	\$384
6250142000	4960 S 13TH ST	\$385
6429968110	1101 W MALLORY AV	\$393
5960102000	1020-R W ARMOUR AV	\$395
5790001111	605 W WATERFORD AV	\$406
5940810000	704 E LAYTON AV	\$407
6719978110	5652 S 13TH ST	\$412
6260332000	4800 S 6TH ST	\$427
		\$428
6880053100	1010 W BODEN CT	\$428
5960062000	1218 W LAYTON AV	† · ·
6432481000	1317 W EDGERTON AV	\$432
6879993100	6039 S HOWELL AV	\$440
5969942100	1216 W LAYTON AV	\$444
6719980110	5562 S 13TH ST	\$446
5969997111	4350 S 13TH ST	\$451
5790004200	737 W WATERFORD AV	\$466
6410031100	241 W EDGERTON AV	\$469
5790005000	807 W WATERFORD AV	\$482
6259986112	4722-4734 S 13TH ST	\$485
6889977110	6245 S 6TH ST	\$488
5940812100	724 E LAYTON AV	\$497
6709999110	1313 W GRANGE AV	\$499
6410151000	550 W GRANGE AV	\$514
5969990100	4461 S 6TH ST	\$515
6250172000	4750 S 10TH ST	\$516
6250081000	4800-4810 S 10TH ST	\$519
5950831000	200-204 W LAYTON AV	\$537
6250082000	4820-4830 S 10TH ST	\$541
6719981100	5530-5552 S 13TH ST	\$542
6429969110	1213 W MALLORY AV	\$542
6719969110	5770 S 13TH ST	\$545
5959871112	530 W LAYTON AV	\$549
5971101000	4650 S 20TH ST	\$553
5979973000	1300 W LAYTON AV	\$554
6250132000	4978 S 13TH ST	\$555
6269979000	5067 S HOWELL AV	\$557
6250111000	789 W LAYTON AV	\$560
	730 W ARMOUR AV	\$565
5969983000		\$572
6260232000	4960-4990 S 2ND ST	\$572 \$573
5979949121	4668 S 20TH ST	+ '
5790183100	929 W WATERFORD AV	\$575
6860004000	6134 S HOWELL AV	\$579
6260020111	323 W VOGEL AV	\$586
5940101000	524 E LAYTON AV	\$589
5939922000	1010 E LAYTON AV	\$593
6429979110	5336 S 13TH ST	\$598
6429987100	5223 S 9TH ST	\$613
6259987110	1215 W LAYTON AV	\$615
6429986100	5311 S 9TH ST	\$616
6870801000	115 W BODEN ST	\$620
5950832000	206 W LAYTON AV	\$623

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6260293000	4950 S 2ND ST	\$629
5959872110	512 W LAYTON AV	\$646
6260006111	5018 S 2ND ST	\$652
6879981310	6181-6185 S HOWELL AV	\$657
5790002111	4121 S 6TH ST	\$660
5790006100	833 W WATERFORD AV	\$665
6260252000	4959 S HOWELL AV	\$667
7160422000	1401 W GIUFFRE CT	\$671
6870673100	102 W COLLEGE AV	\$709
6870741000	355 W BODEN ST	\$718
6719985111	5518 S 13TH ST	\$723
5959866118	130 W LAYTON AV	\$729
6879980100	6221-6231 S HOWELL AV	\$744
6259989110	1233 W LAYTON AV	\$748
6260007110	5000 S 2ND ST	\$752
6870821000	178 W BODEN ST	\$752
6250221000	1011 W LAYTON AV	\$754
6260272000	4903-4907 S HOWELL AV	\$760
5799948120	4128 S 13TH ST	\$762
5979987110	4471 S 13TH ST	\$765
6870743000	419 W BODEN ST	\$770
6880031100	1101 W BODEN CT	\$776
5969941100	1204-1208 W LAYTON AV	\$792
6260016100	205 W VOGEL AV	\$811
5960103000	960 W ARMOUR AV	\$817
5959873111	4601 S 5TH ST	\$824
6879994110	5979 S HOWELL AV	\$828
6420791000	5405 S 9TH ST	\$841
5969964100	4446-4470 S 13TH ST	\$870
6719968110	5848-5862 S 13TH ST	\$889
6260312000	4876 S 6TH ST	\$893
6260200100	4921 S 2ND ST	\$898
6260304000	4965 S HOWELL AV	\$905
6870781000	200 W BODEN ST	\$911
6870731100	230 W BODEN ST	\$934
5969960100	4524 S 13TH ST	\$944
6420792000	5375 S 9TH ST	\$945
6870742000	401 W BODEN ST	\$947
6420682110	5467 S 9TH ST	\$972
5950844000	552 W LAYTON AV	\$974
6420681000	5441 S 9TH ST	\$979
5799963110	3900 S 13TH ST	\$987
6410051000	5151 S HOWELL AV	\$992
5950871000	4650 S 5TH ST	\$996
	6034 S HOWELL AV, Unit	ć1 027
6869993222	956	\$1,027
6889974211	6102 S 13TH ST	\$1,086
6269997114	151 W LAYTON AV	\$1,087
6889974110	6130 S 13TH ST	\$1,094
6420752110	5232 S 13TH ST	\$1,095
6259978210	819 W CARPENTER AV	\$1,098
5820728000	800 E LAYTON AV	\$1,098
6890272000	1300 W COLLEGE AV	\$1,098

6259982100	4828 S 13TH ST	\$1,134
5799948110	4122-4124 S 13TH ST	\$1,138
6259998118	4854-4864 S 10TH ST	\$1,167
5790171000	3940 S 13TH ST	\$1,171
6260264000	4925 S HOWELL AV	\$1,183
6260017111	250-300 W EDGERTON AV	\$1,186
6259981100	4866 S 13TH ST	\$1,209
7160411000	6635 S 13TH ST	\$1,228
5959866119	108 W LAYTON AV	\$1,230
6429974111	5386 S 13TH ST	\$1,260
		\$1,261
6870744000	429 W BODEN ST	\$1,276
5969955100	700 W LAYTON AV	\$1,276
6269996120	4851 S HOWELL AV	
6269986000	517 W LAYTON AV	\$1,306
5959868120	230 W LAYTON AV	\$1,308
6250101100	1011-A W LAYTON AV	\$1,317
6269997112	175 W LAYTON AV	\$1,324
6869996100	5934 S HOWELL AV	\$1,329
6410092000	5242-5250 S 3RD ST	\$1,401
5820712110	900 E LAYTON AV	\$1,418
6410082000	5310 S 3RD ST	\$1,429
6870811000	137 W BODEN ST	\$1,434
6880052100	1122 W BODEN CT	\$1,444
5799951000	4160 S 13TH ST	\$1,460
6410032000	191 W EDGERTON AV	\$1,472
6260321000	5050 S 2ND ST	\$1,491
6260026111	500 W EDGERTON AV	\$1,494
5941007110	110 E LAYTON AV	\$1,551
6269999111	4709 S HOWELL AV	\$1,591
6260292000	150 W EDGERTON AV	\$1,598
6260282000	4930 S 2ND ST	\$1,619
6720312000	5881 S HOWELL AV	\$1,632
6870804100	211 W BODEN ST	\$1,638
6250171000	909 W LAYTON AV	\$1,644
6410052000	5140-5148 S 3RD ST	\$1,656
7169999120	6311 S 13TH ST	\$1,657
6410161000	5110 S 6TH ST	\$1,708
6250121100	909 W CARPENTER AV	\$1,709
7160421000	1414 W GIUFFRE CT	\$1,714
5950843000	580 W LAYTON AV	\$1,745
7160432000	1500 W ZELLMAN CT	\$1,821
5959866310	160 W LAYTON AV	\$1,821
6870852000	5917 S HOWELL AV	\$1,840
5960092000	938 W LAYTON AV	\$1,843
6269983111	4930 S 6TH ST	\$1,867
6260022110	434 W EDGERTON AV	\$1,904
6419990111	180 W GRANGE AV	\$1,932
7360001000	6757 S 13TH ST	\$1,955
6259977100	4939 S 6TH ST	\$1,992
5790011110	4157 S 6TH ST	\$2,009
6250202000	841-881 W LAYTON AV	\$2,009
		\$2,081
6259991111	1101 W LAYTON AV	
6410011000	5220 S 3RD ST	\$2,095

6360007447	124 W I AVTON AV	L ¢2.205
6269997117	131 W LAYTON AV	\$2,205
6410111000	5131 S 3RD ST	\$2,231
6429982110	5282 S 13TH ST	\$2,265
5790191100	4220-4244 S 13TH ST	\$2,316
6260301000	130 W EDGERTON AV	\$2,348
5979952121	1716 W LAYTON AV	\$2,348
5960071100	800 W LAYTON AV	\$2,366
6260026121	4950 S 6TH ST	\$2,425
6880041100	6262 S 13TH ST	\$2,475
5950862000	300 W LAYTON AV	\$2,503
6410171100	501 W EDGERTON AV	\$2,547
6260342000	575 W LAYTON AV	\$2,601
6250004111	639 W LAYTON AV	\$2,623
6250182000	5050-5060 S 13TH ST	\$2,765
6719991213	849 W GRANGE AV	\$2,769
6870822000	6023 S HOWELL AV	\$2,775
7360002000	6719 S 13TH ST	\$2,877
6260036111	320-334 W VOGEL AV	\$2,904
6410072110	5315 S 3RD ST	\$2,909
6269993111	191 W LAYTON AV	\$2,916
7169999110	6331 S 13TH ST	\$3,062
6879958110	6160 S 6TH ST	\$3,124
7160433000	6541 S 13TH ST	\$3,128
6260039113	200 W VOGEL AV	\$3,163
6410071110	5319-5375 S 3RD ST	\$3,170
6260333000	4848-4868 S 6TH ST	\$3,352
6889972100	6200-6214 S 13TH ST	\$3,390
5960041100	900 W LAYTON AV	\$3,407
6250141000	4924 S 13TH ST	\$3,414
5950841000	4600 S 6TH ST	\$3,484
6269988100	401 W LAYTON AV	\$3,583
5969957111	4625 S 6TH ST	\$3,584
5960091000	999 W ARMOUR AV	\$3,862
7369999110	6801 S 13TH ST	\$3,901
7160403100	1501 W ZELLMAN CT	\$3,932
	307 W LAYTON AV	\$3,932
6269989100		
6410091100	5253 S HOWELL AV	\$4,000
6260302000	5007 S HOWELL AV	\$4,197
6269996136	4747 S HOWELL AV	\$4,260
6250181000	5000 S 13TH ST	\$4,390
6880091000	6161 S 6TH ST	\$4,581
6879995110	5975 S HOWELL AV	\$4,601
6260263000	4915 S HOWELL AV	\$4,996
6260221000	5037 S HOWELL AV	\$5,000
6429990111	5111 S 9TH ST	\$5,000
6880071100	1200 W COLLEGE AV	\$5,000
6870791000	400 W BODEN ST	\$5,000
5969994100	4400 S 13TH ST	\$5,000
6410012100	5201 S HOWELL AV	\$5,000
6419988111	200 W GRANGE AV	\$5,000
7160431000	1400 W ZELLMAN CT	\$5,000
6429990211	5172 S 13TH ST	\$5,000
6410033100	5105 S HOWELL AV	\$5,000 1

5790018110	4217-4221 S 6TH ST	\$5,000
6410121100	5311 S HOWELL AV	\$5,000
6260341000	545 W LAYTON AV	\$5,000
7160441000	6425 S 13TH ST	\$5,000
6410173000	5170 S 6TH ST	\$5,000
6730001000	5880 S HOWELL AV	\$5,000
5969999113	4343 S 6TH ST	\$5,000
6259978117	5001-5005 S 6TH ST	\$5,000
6880111000	6055 S 6TH ST	\$5,000
5950851000	4620 S 5TH ST	\$5,000
6730002000	5890 S HOWELL AV	\$5,000
6241752000	1751 W LAYTON AV	\$5,000
6410172100	5211 S 3RD ST	\$5,000
	Total Assessment=	\$433,361

APPENDI	X C: EXEMPT PROPERTIES
Taxkey	Address
5790009100	4135 S 6TH ST
5790014110	4169 S 6TH ST
5790016110	4201 S 6TH ST
5790162000	4048 S 13TH ST
5799954000	4244-ADJ S 13TH ST
5799955100	4122-R S 13TH ST
5800577100	551-585 W HOWARD AV
5800594110	4000-4078 S 6TH ST
5800752100	4100-4176 S 6TH ST
5800765221	4200 S 6TH ST
5950842000	4575 S 5TH ST
5959868110	220-ADJ W LAYTON AV
5959874000	4601-ADJ S 5TH ST
5959895112	4320 S 6TH ST
5959895200	559-ADJ W BOLIVAR AV
5960021000	948 W ARMOUR AV
5960031000	4624 S 13TH ST
5960033000	4634 S 13TH ST
5960082000	908 W LAYTON AV
5960101000	1010-R W ARMOUR AV
5960104000	1004 W ARMOUR AV
5960123000	824 W ARMOUR AV
5969936110	1024 W ARMOUR AV
5969937000	938-ADJ W ARMOUR AV
5969950000	4554 S 13TH ST
5969962000	4478 S 13TH ST
5969973100	932 W ARMOUR AV
5969974110	602-R W ARMOUR AV
5969977000	832 W ARMOUR AV
5969985000	632 W ARMOUR AV
5969991000	4431 S 6TH ST
5969992112	4331-R S 6TH ST
5969993110	4427-R S 6TH ST
5969997112	4350-ADJ S 13TH ST
5969997211	4300 S 13TH ST
5969997212	4300-R S 13TH ST
5969999121	4301-ADJ S 6TH ST
6249999200	4707-4709 S 13TH ST
6250005100	4719 S 6TH ST
6250006100	4725 S 6TH ST
6250007100	4731 S 6TH ST
6250008100	4737 S 6TH ST
6250009100	4745 S 6TH ST
6250010100	4753 S 6TH ST
6250011100	4759 S 6TH ST
6250012100	4763 S 6TH ST
6250013100	4771 S 6TH ST
6250014000	4770 S 7TH ST
6250015000	4758 S 7TH ST
6250016000	4756 S 7TH ST
6250017000	4750 S 7TH ST
6250018000	4744 S 7TH ST
6250019000	4740 S 7TH ST, Unit A
6250020000	4732 S 7TH ST
3230320000	

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6250021000	4726 S 7TH ST
6250022000	4720 S 7TH ST
6250026100	4721 S 7TH ST
6250027000	4727 S 7TH ST
6250028000	4733 S 7TH ST
6250029000	4739 S 7TH ST
6250030000	4747 S 7TH ST
6250031000	4755 S 7TH ST
6250032000	4761 S 7TH ST
6250033000	4767 S 7TH ST
6250034000	4775 S 7TH ST
6250035100	4801 S 6TH ST
6250036100	4807 S 6TH ST
6250030100	4813 S 6TH ST
6250039100	4823 S 6TH ST
6250040100	4829 S 6TH ST
6250041100	4835 S 6TH ST
6250042100	4849 S 6TH ST
6250043100	4861 S 6TH ST
6250044100	4867 S 6TH ST
6250045100	4875 S 6TH ST
6250046000	4872 S 7TH ST
6250047000	4866 S 7TH ST
6250048000	4862 S 7TH ST
6250049000	4856 S 7TH ST
6250050000	4850 S 7TH ST
6250051000	4842 S 7TH ST
6250052000	4836 S 7TH ST
6250053000	4826 S 7TH ST
6250054000	4814 S 7TH ST
6250055000	4812 S 7TH ST
6250056000	4808 S 7TH ST
6250057000	4800 S 7TH ST
6250058100	4803 S 7TH ST
6250058200	4785 S 7TH ST
6250059000	4811 S 7TH ST
6250060000	4821 S 7TH ST
6250061000	4827 S 7TH ST
6250062000	4835 S 7TH ST
6250063000	4841 S 7TH ST
6250064000	4847 S 7TH ST
6250065000	4853 S 7TH ST
6250066000	4859 S 7TH ST
6250067000	4867 S 7TH ST
6250068000	4875 S 7TH ST
6250151000	801-817 W LAYTON AV
6250161000	4770 S 13TH ST
6250191000	4792 S 13TH ST
6259978120	4953 S 6TH ST
6259979100	4858 S 13TH ST
6259980000	1001-ADJ W LAYTON AV
6260104110	4959-ADJ S 2ND ST
6260234000	4960-ADJ S 2ND ST
6260244000	130-ADJ W EDGERTON AV
6260271000	4901 S HOWELL AV
6260351000	4801 S 2ND ST
6260352000	4805 S 2ND ST
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26209333000 4807 3 RND 31 6269991120 4903 FS HOWELL AV 6269993122 203-ADJ W LAYTON AV 640999120 5300 S HOWELL AV 6419969111 401-ADJ W GRANGE AV 6419972110 5471 S HOWELL AV 642001000 600 W ABBOTT AV 6420002000 612 W ABBOTT AV 6420003000 622 W ABBOTT AV 6420005000 700 W ABBOTT AV 6420005000 700 W ABBOTT AV 6420006000 716 W ABBOTT AV 6420009000 716 W ABBOTT AV 6420009000 728 W ABBOTT AV 6420009000 728 W ABBOTT AV 6420009100 605 W ABBOTT AV 6420010000 613 W ABBOTT AV 642001000 627 W ABBOTT AV 642001000 527 W ABBOTT AV 642001000 5220 S 7TH ST 6420014000 5228 S 7TH ST 6420015000 5236 S 7TH ST 6420015000 5236 S 7TH ST 6420016000 5244 S 7TH ST 6420019000 5312 S 7TH ST 6420019000 5312 S 7TH ST 6420019000 5320 S 7TH ST 642002000 707 W ABBOTT AV 642002000 707 W ABBOTT AV 642002000 5320 S 7TH ST 642002000 777 W ABBOTT AV 642002000 779 W ABBOTT AV 6420025000 727 W ABBOTT AV 6420025000 5245 S 7TH ST 642003000 5321 S 7TH ST 642003000 5323 S 7TH ST 642003000 5323 S 7TH ST 642003000 5253 S 7TH ST 642003000 5321 S 7TH ST 642003000 5321 S 7TH ST 642003000 5321 S 7TH ST 642003000 5225 S 7TH ST 642003000 5226 S 8TH ST 6420030	6260353000	1 4907 C 2ND ST
6269992200 4923-R S HOWELL AV 6269993122 203-ADJ W LAYTON AV 640999120 5300 S HOWELL AV 6419969111 401-ADJ W GRANGE AV 6419972110 5471 S HOWELL AV 642001000 600 W ABBOTT AV 6420002000 612 W ABBOTT AV 6420003000 622 W ABBOTT AV 6420005000 700 W ABBOTT AV 6420005000 700 W ABBOTT AV 6420005000 708 W ABBOTT AV 6420007000 716 W ABBOTT AV 6420009100 605 W ABBOTT AV 642001000 613 W ABBOTT AV 642001000 613 W ABBOTT AV 642001000 528 W ABBOTT AV 642001000 527 W ABBOTT AV 642001000 5200 S 7TH ST 6420014000 5228 S 7TH ST 6420015000 5236 S 7TH ST 6420015000 5312 S 7TH ST 6420015000 5312 S 7TH ST 642001000 5320 S 7TH ST 642002000 707 W ABBOTT AV 642002000 707 W ABBOTT AV 642002000 711 W ABBOTT AV 642002000 711 W ABBOTT AV 642002000 5227 S 7TH ST 642002000 5219 S 7TH ST 642002000 5227 S 7TH ST 642002000 5230 S 7TH ST 642002000 727 W ABBOTT AV 642002000 5219 S 7TH ST 642002000 5227 S 7TH ST 642002000 5237 S 7TH ST 642002000 5238 S 7TH ST 642002000 5239 S 7TH ST 642002000 5227 S 7TH ST 642003000 5233 S 7TH ST 642003000 5233 S 7TH ST 642003000 5227 S 7TH ST		4807 S 2ND ST
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6420111000 5229 S 8TH ST 6420201000 5406 S 8TH ST 6420202000 5416 S 8TH ST 6420203000 5426 S 8TH ST 6420204000 724 W MAPLEWOOD CT	6420109000	801 W ABBOTT AV
6420201000 5406 S 8TH ST 6420202000 5416 S 8TH ST 6420203000 5426 S 8TH ST 6420204000 724 W MAPLEWOOD CT	6420110000	5221 S 8TH ST
6420202000 5416 S 8TH ST 6420203000 5426 S 8TH ST 6420204000 724 W MAPLEWOOD CT	6420111000	5229 S 8TH ST
6420203000 5426 S 8TH ST 6420204000 724 W MAPLEWOOD CT	6420201000	5406 S 8TH ST
6420204000 724 W MAPLEWOOD CT	6420202000	5416 S 8TH ST
	6420203000	5426 S 8TH ST
6420205000 704 W MAPLEWOOD CT	6420204000	724 W MAPLEWOOD CT
	6420205000	704 W MAPLEWOOD CT

6420206000	5429 S 7TH ST
6420207000	5419 S 7TH ST
6420208000	5411 S 7TH ST
6420209000	5410 S 7TH ST
6420210000	5418 S 7TH ST
6420211000	5426 S 7TH ST
6420212000	5434 S 7TH ST
6420212000	5435 S 6TH ST
6420214000	5427 S 6TH ST
6420215000	5419 S 6TH ST
6420216000	715 W MAPLEWOOD CT
6420217000	707 W MAPLEWOOD CT
6420218000	641 W MAPLEWOOD CT
6420219000	633 W MAPLEWOOD CT
6420220000	621 W MAPLEWOOD CT
6420221000	613 W MAPLEWOOD CT
6420222000	601 W MAPLEWOOD CT
6420301000	5346 S 9TH ST
6420301000	5354 S 9TH ST
6420303000	5366 S 9TH ST
6420304000	5374 S 9TH ST
6420305000	5384 S 9TH ST
6420306000	5406 S 9TH ST
6420307000	5414 S 9TH ST
6420308000	5424 S 9TH ST
6420309000	844 W MAPLEWOOD CT
6420310000	834 W MAPLEWOOD CT
6420311000	824 W MAPLEWOOD CT
6420312000	814 W MAPLEWOOD CT
6420313000	804 W MAPLEWOOD CT
6420314000	5421 S 8TH ST
6420315000	5413 S 8TH ST
6420316000	5401 S 8TH ST
6420317000	5387 S 8TH ST
6420318000	5377 S 8TH ST
6420319000	5367 S 8TH ST
6420320000	5357 S 8TH ST
6420321000	5349 S 8TH ST
6420322000	845 W MAPLEWOOD CT
6420323000	837 W MAPLEWOOD CT
6420324000	827 W MAPLEWOOD CT
6420325000	819 W MAPLEWOOD CT
6420326000	809 W MAPLEWOOD CT
6420327000	801 W MAPLEWOOD CT
6420401000	5354 S 8TH ST
6420402000	5366 S 8TH ST
6420403000	5374 S 8TH ST
6420404000	5382 S 8TH ST
6420405000	5390 S 8TH ST
6420501000	5220 S 8TH ST
6420502000	5228 S 8TH ST
6420503000	5236 S 8TH ST
6420504000	5244 S 8TH ST
6420601000	5237 S 8TH ST
6420602000	5245 S 8TH ST
6420603000	5253 S 8TH ST
6420611000	5252 S 8TH ST

6420612000	E204 C OTH CT
6420612000 6420621000	5304 S 8TH ST 5305 S 6TH ST
6420622000	5315 S 6TH ST
6420623000	5325 S 6TH ST 5245 S 6TH ST
6420632000	
6420633000	5251 S 6TH ST
6420634000	5259 S 6TH ST
6420641000	5349 S 7TH ST
6420642000	5348 S 8TH ST
6420643000	5338 S 8TH ST
6420651000	5223 S 6TH ST
6420652000	5229 S 6TH ST
6420653000	5237 S 6TH ST
6420661100	604-606 W GRANGE AV
6420662100	616 W GRANGE AV
6420691000	5248-5250 \$ 13TH ST
6420692000	5240-5242 S 13TH ST
6420701000	5314 S 8TH ST
6420702000	5324 S 8TH ST
6420703000	5330 S 8TH ST
6420711000	5373 S 7TH ST
6420712000	5385 S 7TH ST
6420713000	5401 S 7TH ST
6420714000	5405 S 7TH ST
6420721000	5305 S 8TH ST
6420722000	5315 S 8TH ST
6420723000	5325 S 8TH ST
6420731000	5386 S 7TH ST
6420732000	5400 S 7TH ST
6420733000	5404 S 7TH ST
6420741000	5331 S 8TH ST
6420742000	5337 S 8TH ST
6420743000 6420761000	5332 S 9TH ST 5304 S 9TH ST
6420762000	5310 S 9TH ST
6420763000	5320 S 9TH ST
6420771000	731 W MAPLEWOOD CT
6420772000	731 W MAPLEWOOD CT
6420782000	1100 W GRANGE AV
6429947120	710 W GRANGE AV
6479948100	
6429948100	632 W GRANGE AV
6429949100	632 W GRANGE AV 620 W GRANGE AV
6429949100 6429950120	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV
6429949100 6429950120 6429950200	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV
6429949100 6429950120 6429950200 6429951000	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952115	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952116	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5361 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952116 6429952119	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5361 S 6TH ST 5353 S 7TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952116 6429952119 6429952120	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5361 S 6TH ST 5353 S 7TH ST 5373 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952116 6429952119 6429952120 6429952200	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5361 S 6TH ST 5353 S 7TH ST 5373 S 6TH ST 630 W MALLORY AV
6429949100 6429950120 6429950200 6429951000 6429952112 6429952115 6429952116 6429952119 6429952120 6429953111	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5361 S 6TH ST 5373 S 6TH ST 630 W MALLORY AV 5336 S 7TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952116 6429952119 6429952120 6429953111 6429953113	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5353 S 7TH ST 5373 S 6TH ST 630 W MALLORY AV 5336 S 7TH ST 5335 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952115 6429952116 6429952119 6429952120 6429953111 6429953113 6429953114	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5361 S 6TH ST 5373 S 6TH ST 5373 S 6TH ST 5373 S 6TH ST 5373 S 6TH ST 5374 S 7TH ST 5375 S 6TH ST 5375 S 6TH ST
6429949100 6429950120 6429950200 6429951000 6429952112 6429952113 6429952115 6429952119 6429952120 6429952100 6429953111 6429953113	632 W GRANGE AV 620 W GRANGE AV 700-ADJ W GRANGE AV 700 W GRANGE AV 5409 S 6TH ST 5367 S 6TH ST 5401 S 6TH ST 5353 S 6TH ST 5353 S 7TH ST 5373 S 6TH ST 630 W MALLORY AV 5336 S 7TH ST 5335 S 6TH ST

6420057210	E220 C OTH CT
6429957210 6429961000	5338 S 9TH ST 5425 S 9TH ST
6429972111	5408 S 13TH ST
6429978100	5342 S 13TH ST
6429985120	5254 S 13TH ST
6429989000	916-ADJ W GRANGE AV
6429991121	5270 S 9TH ST
6429991121	5300 S 9TH ST
6429992110	5262 S 9TH ST
6429993110	843 W ABBOTT AV
6429993110	5220 S 9TH ST
6429993130	5228 S 9TH ST
6429993200	5206 S 9TH ST
6429994110	5151 S 6TH ST
6710021000	901 W GRANGE AV
6710022000	919 W GRANGE AV
6710031000	839 W GRANGE AV
6710032000	829 W GRANGE AV
6719967100	901-ADJ W GRANGE AV
6719968200	5862-R S 13TH ST
6719972200	5781 S 6TH ST
6719976210	5727 S 6TH ST
6719977112	5672 S 13TH ST
6719984100	1213 W GRANGE AV
6719996110	701 W GRANGE AV
6719997111	637 W GRANGE AV
6719998110	623 W GRANGE AV
6739998110	5300-ADJ S HOWELL AV
6758999000	1919 E GRANGE AV
6849999000	1600 E COLLEGE AV
6869970100	422 E COLLEGE AV
6869971100	402 E COLLEGE AV
6869979110	6160 S HOWELL AV
6869991112	6064 S HOWELL AV
6869992100	6018 S HOWELL AV
6869993110	6026 S HOWELL AV
6869994100	6000 S HOWELL AV
6869997111	5910 S HOWELL AV
6869997121	5904 S HOWELL AV
6869997210	5922 S HOWELL AV
6869999100	5950 S HOWELL AV
6870001111	116 W UNCAS AV
6870003110	105 W UNCAS AV
6870003200	6173 S HOWELL AV
6870003300	6179 S HOWELL AV
6870005100	6165 S 1ST ST
6870005200	6171 S 1ST ST
6870006100	171 W UNCAS AV
6870101000	207 W MANGOLD AV
6870102000	201 W MANGOLD AV
6870103000	197 W MANGOLD AV
6870104000	193 W MANGOLD AV
6870105000	185 W MANGOLD AV
6870106000	181 W MANGOLD AV
6870107000	175 W MANGOLD AV
6870108000	171 W MANGOLD AV
6870109100	165 W MANGOLD AV

6970111000	170 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
6870111000 6870112000	170 W ALVINA AV 174 W ALVINA AV
6870113000	180 W ALVINA AV
6870114000	186 W ALVINA AV
6870115000	192 W ALVINA AV
6870116000	196 W ALVINA AV
6870117000	200 W ALVINA AV
6870118000	208 W ALVINA AV
6870119000	209 W ALVINA AV
6870120000	201 W ALVINA AV
6870121000	197 W ALVINA AV
6870122000	193 W ALVINA AV
6870123000	187 W ALVINA AV
6870124000	181 W ALVINA AV
6870125000	175 W ALVINA AV
6870126000	171 W ALVINA AV
6870127000	167 W ALVINA AV
6870128000	164 W COLLEGE AV
6870129000	168 W COLLEGE AV
6870130000	172 W COLLEGE AV
6870131000	178 W COLLEGE AV
6870132000	186 W COLLEGE AV
6870133000	192 W COLLEGE AV
6870134000	196 W COLLEGE AV
6870135000	202 W COLLEGE AV
6870136000	210 W COLLEGE AV
6870137000	6188 S 1ST ST
6870138000	6200 S 1ST ST
6870139000	6206 S 1ST ST
6870140000	6214 S 1ST ST
6870141000	6220 S 1ST ST 6234 S 1ST ST
6870142000	
6870143000 6870144000	6244 S 1ST ST 6250 S 1ST ST
	6268 S 1ST ST
6870145000 6870201100	6102-6148 S 3RD ST
6870216000	231 W UNCAS AV
6870217000	221 W UNCAS AV
6870218000	211 W UNCAS AV
6870219000 6870220000	203 W UNCAS AV 199 W UNCAS AV
6870221000	197 W UNCAS AV
6870222000	193 W UNCAS AV
6870223000	189 W UNCAS AV
6870224000	185 W UNCAS AV
6870225000	181 W UNCAS AV
6870226000	175 W UNCAS AV
6870227000	6175 S 1ST ST
6870228000	180 W MANGOLD AV
6870229000	186 W MANGOLD AV
6870230000	194 W MANGOLD AV
6870231000	196 W MANGOLD AV
6870232000	200 W MANGOLD AV
6870233000	206 W MANGOLD AV
6870234000	6178 S 1ST ST
6870235000	6172 S 1ST ST
6870236000	6168 S 1ST ST
	1

1	1
6870237000	137 W UNCAS AV
6870238000	133 W UNCAS AV
6870239000	127 W UNCAS AV
6870240000	121 W UNCAS AV
6870301110	198 W UNCAS AV
6870303110	188 W UNCAS AV
6870304110	186 W UNCAS AV
6870305110	180 W UNCAS AV
6870306110	174 W UNCAS AV
6870307110	170 W UNCAS AV
6870308110	164 W UNCAS AV
6870309110	6151 S 1ST ST
6870310110	138 W UNCAS AV
6870311110	136 W UNCAS AV
6870312110	132 W UNCAS AV
6870313110	128 W UNCAS AV
6870314110	122 W UNCAS AV
6870401000	6125 S HOWELL AV
6870402000	6133 S HOWELL AV
6870403000	6139 S HOWELL AV
6870501100	6213 S 3RD ST
6870502000	6219 S 3RD ST
6870503000	6239 S 3RD ST
6870601000	300 W UNCAS AV
6870602000	6121 S 3RD ST
6870621000	327 W UNCAS AV
6870622000	313 W UNCAS AV
6870623000	305 W UNCAS AV
6870631000	216 W COLLEGE AV
6870633110	6220-R S 3RD ST
6870641000	6296 S 3RD ST
6870642000	6288 S 3RD ST
6870643000	6280 S 3RD ST
6870651000	6214 S 3RD ST
6870652000	6220 S 3RD ST
6870653000	6226 S 3RD ST
6870654000	6240 S 3RD ST
6870655000	6250 S 3RD ST
6870656000	6260 S 3RD ST
6870657000	6270 S 3RD ST
6870661000	6109 S HOWELL AV
6870662000	6117 S HOWELL AV
6870681000	6131 S 1ST ST
6870682000	143 W GOLDLEAF AV
6870683000	151 W GOLDLEAF AV
6870684000	157 W GOLDLEAF AV
6870685000	163 W GOLDLEAF AV
6870686000	171 W GOLDLEAF AV
6870687000	177 W GOLDLEAF AV
6870688100	178 W GOLDLEAF AV
6870689000	172 W GOLDLEAF AV
	166 W GOLDLEAF AV
6870690000	166 W GOLDLEAF AV
6870690000 6870691000	158 W GOLDLEAF AV
6870690000 6870691000 6870692000	158 W GOLDLEAF AV 152 W GOLDLEAF AV
6870690000 6870691000 6870692000 6870693000	158 W GOLDLEAF AV 152 W GOLDLEAF AV 146 W GOLDLEAF AV
6870690000 6870691000 6870692000	158 W GOLDLEAF AV 152 W GOLDLEAF AV

6870696100	122 W GOLDLEAF AV
6870697100	116 W GOLDLEAF AV
6870698000	112 W GOLDLEAF AV
6870699000	108 W GOLDLEAF AV
6870700000	109 W GOLDLEAF AV
6870701000	113 W GOLDLEAF AV
6870702000	117 W GOLDLEAF AV
6870703000	6101 S HOWELL AV
6870711000	220 W ALVINA AV
6870712000	228 W ALVINA AV
6870713000	229 W ALVINA AV
6870714000	221 W ALVINA AV
6879955111	5900 S 6TH ST
6879959000	506 W COLLEGE AV
6879960000	416 W COLLEGE AV
6879961111	6263-R S 3RD ST
6879961113	6269 S 3RD ST
6879961114	6259 S 3RD ST
6879961115	6249 S 3RD ST
6879961211	336 W COLLEGE AV
6879961212	330 W COLLEGE AV
6879961213	322 W COLLEGE AV
6879962211	312 W COLLEGE AV
6879962213	6279 S 3RD ST
6879962214	308 W COLLEGE AV
6879962215	300 W COLLEGE AV
6879964100	6229 S 3RD ST
6879966000	407 W UNCAS AV
6879967000	421 W UNCAS AV
6879968000	429 W UNCAS AV
6879969000	426 W UNCAS AV
6879970000	422 W UNCAS AV
6879971000	412 W UNCAS AV
6879972000	400 W UNCAS AV
6879973100	322 W UNCAS AV
6879973210	310 W UNCAS AV
6879974100	6115 S 3RD ST
6879974230	6105 S 3RD ST
6879981210	6215 S HOWELL AV
6879998200	5914-R S 6TH ST
6880021000	6074 S 13TH ST
6880022000	6044 S 13TH ST
6880101000	980 W COLLEGE AV
6889965000	6127-R S 6TH ST
6889969111	6280 S 13TH ST
6889973210	6154-ADJ S 13TH ST
6889986110	5904 S 13TH ST
6889991100	6025 S 6TH ST
6889992111	6013 S 6TH ST
6889993100	6001 S 6TH ST
6889995120	5975 S 6TH ST
6889995200	5945 S 6TH ST

AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40 FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

(With Summarized Totals for the Year Ended December 31, 2023)



AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 11



Independent Auditor's Report

Board of Directors Airport Gateway Business Improvement District No. 40

Opinion

We have audited the accompanying financial statements of Airport Gateway Business Improvement District No. 40 (a nonprofit organization) which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Airport Gateway Business Improvement District No. 40 as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Airport Gateway Business Improvement District No. 40 and to meet other ethical responsibilities in accordance with the ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Airport Gateway Business Improvement District No. 40's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
 fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
 include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
 statements.
- Obtain an understanding of internal control relevant to the audit 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 Airport Gateway Business Improvement District No. 40's internal control.
 Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Airport Gateway Business Improvement District No. 40's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Airport Gateway Business Improvement District No. 40's December 31, 2023, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 17, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

RITZ/HOLMAN LLP

Certified Public Accountants

Kitz Halman LLP

Milwaukee, Wisconsin September 18, 2025

AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40 STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2024

(With Summarized Totals for December 31, 2023)

ASSETS

		2024		2023	
CURRENT ASSETS Cash and Cash Equivalents Total Current Assets	\$	103,080	\$	97,506 97,506	
TOTAL ASSETS	\$	103,080	\$	97,506	
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES Accounts Payable Due to Airport Gateway Business Association, Inc. Total Liabilities	\$	8,026 14,441 22,467	\$	10,398 10,104 20,502	
NET ASSETS Without Donor Restrictions Total Net Assets	\$	80,613 80,613	\$	77,004 77,004	
TOTAL LIABILITIES AND NET ASSETS	\$	103,080	\$	97,506	

AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40 STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

(With Summarized Totals for the Year Ended December 31, 2023)

	Without Donor Restrictions				
	2024			2023	
REVENUE		_		_	
Assessment Income	\$	381,361	\$	371,667	
Investment Income		1,115		1,551	
Total Revenue	\$	382,476	\$	373,218	
EXPENSES					
Program Services	\$	321,961	\$	383,810	
Management and General	Ψ	56,906	Ψ	54,648	
Total Expenses	\$	378,867	\$	438,458	
Total Expenses	Ψ	370,007	Ψ	430,430	
CHANGE IN NET ASSETS	\$	3,609	\$	(65,240)	
Net Assets, Beginning of Year		77,004		142,244	
NET ASSETS, END OF YEAR	\$	80,613	\$	77,004	

AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40 STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2024

(With Summarized Totals for the Year Ended December 31, 2023)

		Management Program and Services General			2024 Total		2023 Total	
Professional Fees	\$		\$	3,605	\$	3,605	\$	3,300
Design, Beautification and Maintenance	•	108,592	•		,	108,592	•	147,848
Public Safety Initiative		5,804				5,804		41,993
Marketing and Promotion		47,695				47,695		40,222
Airport Gateway Business Association, Inc.		159,870		53,290		213,160		204,996
Other Expenses				11		11		99
TOTALS	\$	321,961	\$	56,906	\$	378,867	\$	438,458

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

AIRPORT GATEWAY BUSINESS IMPROVEMENT DISTRICT NO. 40 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2024

(With Summarized Totals for the Year Ended December 31, 2023)

	2024		2023	
CASH FLOWS FROM OPERATING ACTIVITIES Change in Net Assets Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	\$	3,609	\$	(65,240)
Increase (Decrease) in Accounts Payable Increase (Decrease) in Due to		(2,372)		763
Airport Gateway Business Association, Inc.		4,337		2,771
Net Cash Provided (Used) by Operating Activities	\$	5,574	\$	(61,706)
Net Increase (Decrease) in Cash and Cash Equivalents	\$	5,574	\$	(61,706)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		97,506		159,212
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	103,080	\$	97,506

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

NOTE A - Summary of Significant Accounting Policies

Organization

Airport Gateway Business Improvement District No. 40 (the "Organization") was created by the Common Council of the City of Milwaukee pursuant to Wisconsin Statutes. The purpose of the Organization is to develop, improve, and promote the section of Milwaukee surrounding the airport. The Organization's area is roughly bounded by Layton Avenue to the north, Howard Avenue to the north between 6th and 13th Street, 13th Street to the west, College Avenue to the south, and the Milwaukee/Cudahy border to the east. In addition, there is a rectangular section from College Avenue south to the Milwaukee/Oak Creek City line, and from 13th Street west to I-94.

Airport Gateway Business Improvement District No. 40 is exempt from tax as an affiliate of a governmental unit under Section 501(a) of the Internal Revenue Code.

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid debt instruments with original maturities of three months or less when purchased.

Contributions and Grant Revenue

Contributions received and unconditional promises to give are measured at their fair values and are reported as increases in net assets. Contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Contributions received with restrictions that are met in the same reporting period are reported as revenue without donor restrictions and increase net assets without donor restrictions. Conditional promises to give are not recognized until they become unconditional. A conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated when the barrier is not overcome. Amounts received for which the donor has limited the use of the asset or designated the gift as support for future periods are considered restricted support and included in net assets with donor restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. When the restriction on a contribution is met in the same reporting period as the contribution is received, the contribution is reported in net assets without donor restrictions.

Net assets restricted for acquisition of building or equipment are reported as net assets with donor restrictions until the specified asset is placed in service when the net assets are released to net assets without donor restrictions.

NOTE A - Summary of Significant Accounting Policies (continued)

Contributions and Grant Revenue (continued)

When a donor requires the investment of a contribution and restricts the use of investment income, the investment income is reported as net assets with donor restrictions until appropriated for the designated time or use when the net assets are released to net assets without donor restrictions.

Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift. Donated services are recognized as contributions if the services create or enhance nonfinancial assets or the services require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Accordingly, the value of contributed time that does not meet these requirements has not been determined and is not reflected in the accompanying financial statements.

Government Grants and Contract Revenue

Government grants and contract revenue are recognized when earned. Revenue is earned when eligible expenditures, as defined in each grant, contract or other allowable cost manual, are made. Any cash received for revenue not yet earned is considered to be deferred revenue. Revenue earned but not yet paid to the Organization is included in grants receivable. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such review reduces expenditures allowable under these grants or contracts, the Organization records the disallowance at the time the final assessment is made. Management believes that disallowances, if any, would not have a significant effect on the financial statements.

Leases

The Organization recognizes operating and finance leases in accordance with the *FASB Accounting Standards Codification* (ASC) 842. A lease exists when an organization has the right to control the use of property, plant or equipment over a lease term. The lessee classifies a lease as either a finance or operating lease. The accounting of a finance lease is similar to when an asset is purchased. An operating lease is when the right-of-use of an asset exists over the lease-term, but that the lease doesn't meet the definition of a finance lease. The Organization has elected to establish a threshold to exclude lease assets and obligations that are immaterial to the financial statements. The Organization recognizes individual lease assets and liabilities when they are greater than \$5,000. The Organization has elected not to apply the recognition requirements in ASC 842 to short-term leases (those with a term of 12 or less months) and no expected purchase at the end of the term.

Functional Expenses

The Organization allocates costs based on their functional and natural classification in the statement of functional expenses. Program costs are those associated with carrying out the mission of the Organization; management costs are those for management of the Organization including accounting and office expense; and fundraising costs are those attributed to the solicitation of contributions. Whenever possible, the Organization allocates costs directly to program, management or fundraising.

NOTE A - Summary of Significant Accounting Policies (continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from those estimates.

NOTE B - Comparative Financial Information

The financial information shown for 2023 in the accompanying financial statements is included to provide a basis for comparison with 2024 and presents summarized totals only. The comparative information is summarized by total only, not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity to generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the summarized information was derived.

NOTE C - Liquidity

The Organization has financial assets available to meet cash needs for general expenditure within the next year consisting of cash and cash equivalents of \$103,080.

The Organization receives funding from assessment income on an annual basis which is used to determine annual levels of activity and funding to related organizations. The Organization maintains approximately 29% of its annual funding in liquid assets. The Organization regularly monitors the availability of financial assets to meet operational needs and other contractual commitments.

NOTE D - Assessment Income and Concentration of Revenue

In order to provide revenues to support the Organization's mission, the Common Council of the City of Milwaukee enforced an assessment on property located within a specified area near the airport. The assessment is calculated based on assessed values of the properties as of every fall. The assessment levied on the properties was \$.852 per \$1,000 of assessed property value with a minimum assessment of \$250 and a maximum assessment of \$5,000 per parcel for the year ended December 31, 2024.

The Organization receives property assessment income and grants from the City of Milwaukee. The Organization's operations rely on the availability of these funds. Nearly 100% of the Organization's revenue was from the City of Milwaukee for the year ended December 31, 2024.

NOTE E - Related Party Transactions

The Organization contracted with Airport Gateway Business Association, Inc. (AGBA) for management and administrative services. Under this related party contract, which is renewed annually, the administrative fees and program expenses for the year ended December 31, 2024, were \$213,160.

NOTE E - Related Party Transactions (continued)

The Organization paid a restaurant, that is owned by a board member, \$5,660 for the year ended December 31, 2024. The payments consisted of \$3,160 to rent event space and cater the *Taste of Gateway Event* and \$2,500 in matching grants for beautification, security and marketing.

NOTE F - Advertising and Marketing Costs

The Organization uses advertising and other marketing costs to promote its programs throughout the community. Advertising costs are expensed as incurred. Advertising and marketing expense for the year ended December 31, 2024, was \$47,695.

NOTE G - Subsequent Events

The Organization evaluated subsequent events and transactions for possible adjustments to the financial statements and disclosures. The Organization has considered events and transactions occurring after December 31, 2024, the date of the most recent statement of financial position, through September 18, 2025, the date the financial statements are available to be issued. It has been determined that no subsequent events need to be disclosed.