

Howard Street & Jarvis Square Special Service Area #19
Factory Theater -1623 W. Howard St
Thursday, May 28, 2026 at 9 am
Meeting Agenda



Members present: Charlotte Walters, Jenni Smith, Tim Amos, Dave Skora

Others Present: Cindy Plante & Sandi Price - RPBA

Lily Bartkoske - Ringold Financial

Zach Joseph - 49th ward

1. Call to order

Meeting called to order at 9:03.

2. Public comment

There was no public comment

3. Approve meeting minutes from last meeting

Cindy forgot to email these around, so we'll vote on two meetings' worth of minutes at the June meeting.

4. 2025 annual audit

Cindy introduced Lily to present the audit report for 2025.

Lily presented the report via screenshare - the audit opinion is on page 3 and is a clean opinion with no issues noted; the remainder is boilerplate language. The balance sheets on page 4 show a reduced cash balance in 2025 due to the delayed property tax payments. For the same reason, accounts receivable were much higher - over \$600,000. Charlotte asked why it's so much higher - how much are we actually getting? Lily said that the county asked us to accrue about \$200,000 for the year; the \$603,000 receivable includes that - it's multiple years. The other big variances were in accounts payable because the SSA owed vendors at the end of the year and delayed payments to them because the tax proceeds hadn't come in yet.

There was a decline in customer attraction spending from 2024 to 2025 while public way spending increased from 2024 to 2025. The next few pages provide a basis of accounting and background information, with supplementary info starting on page 10, which compares budget to actual from 2025. The 2025 budget was \$489,000 but we actually received \$438,000, so a

slight decrease. Spending was slightly over budget in personnel and public health and safety.

Sandi has already looked into the personnel issue and it looks like something was coded wrong, which is being corrected.

Cindy added that the public health and safety overage was because of some billing issues we were having with At&t for internet service for the SSA-sponsored public way camera systems.

Lily also pointed out findings regarding funds owed to RPBA and other SSAs at the end of the year; these are recurring findings and management responses are included - these are highlighted on page 12.

Charlotte thanked Lily for the clarity of the presentation and the report.

Dave asked Sandi about findings on page 12 regarding advances between special service areas - will this have any impact on what we're able to do in the future?

Sandi said no; we've talked about this with the city - it happens every year because we have shared expenses between SSAs for things like personnel, and there really isn't a better way to do it. Following the letter of the law would require duplication of things like payroll accounts for each SSA. They're required to include a finding for it every year under the city's audit rules for SSAs.

Charlotte moved to approve the audit for 2025. Dave seconded.

Approved 4-0.

5. Adjournment

meeting adjourned 9:19 am

Next SSA Commissioners Meeting: Wednesday, June 17, 2026