



Benford Brown & Associates

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Amazing Results*

SPECIAL SERVICE AREA NO. 61

Financial Statements

Years ended December 31, 2020 and 2019

(With Independent Auditors' Report Thereon)

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

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Independent Auditors' Report

The Board of Commissioners of
City of Chicago - Special Service Area No. 61:

We have audited the financial statements of the governmental activities and each major fund of City of Chicago Special Service Area No. 61 (SSA #61) (a taxing district authorized by the City of Chicago), as of and for the years ended December 31, 2020 and 2019 and the related notes to the financial statements, which collectively comprise the SSA #61'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 audit. We conducted our audit 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 of 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 #61'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 SSA #61'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 the governmental activities and each major fund of City of Chicago Special Service Area No. 61 as of December 31, 2020 and 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

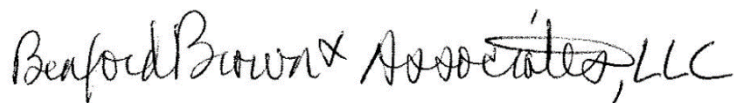
As discussed in Note 1, the financial statements of SSA #61 are intended to present the financial position and the changes in financial position of only that portion of the governmental activities and major fund of SSA #61 that is attributable to the transactions of SSA #61. They do not purport to, and do not present fairly the financial position of the City of Chicago as of December 31, 2020 and 2019 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 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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 to evidence to express an opinion or provide any assurance.



Benford Brown & Associates, LLC
Chicago, IL
April 30, 2020

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Net Position and Governmental Funds Balance Sheet

December 31, 2020

<u>Assets</u>	<u>Governmental funds</u>	<u>Adjustments</u>	<u>Statement of net position</u>
Current assets:			
Cash	\$ 67,000	\$ -	\$ 67,000
Property tax receivables, net allowance	275,557	-	275,557
Accounts receivable	1,000	-	1,000
Total assets	\$ 343,557	\$ -	\$ 343,557
Liabilities and Net Assets			
Current liabilities:			
Accounts payable	\$ 4,660	\$ -	\$ 4,660
Due to affiliate-SECC (note 5)	-	-	-
Total liabilities	4,660	-	4,660
Deferred inflows of resources:			
Deferred property tax revenue (note 4)	273,421	-	273,421
Fund balance/net position:			
Unassigned	65,476	(65,476)	-
Total fund balance	65,476	(65,476)	-
Total liabilities, deferred inflows of resources and fund balances	\$ 343,557		
Net position:			
Unassigned		\$ 338,897	\$ 338,897
Amount reported for governmental activities in the statement of net position are different because:			
Total fund balance - governmental funds			<u>\$ 65,476</u>
Property tax revenue is recognized in the period for which it is levied rather than when "available". A portion of the property tax is deferred as it is not available in the government fund.			<u>273,421</u>
Total net position - governmental activities			<u>\$ 338,897</u>

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Net Position and Governmental Funds Balance Sheet

December 31, 2019

<u>Assets</u>	<u>Governmental funds</u>	<u>Adjustments</u>	<u>Statement of net position</u>
Current assets:			
Cash	\$ 561	\$ -	\$ 561
Property tax receivables, net allowance	269,894	-	269,894
Accounts receivable	1,000	-	1,000
Total assets	\$ 271,455	\$ -	\$ 271,455
Liabilities and Net Assets			
Current liabilities:			
Accounts payable	\$ 4,360	\$ -	\$ 4,360
Due to affiliate-SECC (note 5)	29,550	-	29,550
Total liabilities	33,910	-	33,910
Deferred inflows of resources:			
Deferred property tax revenue (note 4)	255,552	(255,552)	-
Fund balance/net position:			
Unassigned	(18,007)	18,007	-
Total fund balance	(18,007)	18,007	-
Total liabilities, deferred inflows of resources and fund balances	\$ 271,455		
Net position:			
Unassigned		\$ 237,545	\$ 237,545

Amount reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds	<u>\$ (18,007)</u>
Property tax revenue is recognized in the period for which levied rather than when "available". A portion of the property tax is deferred as it is not available in the government fund.	<u>255,552</u>
Total net position - governmental activities	<u>\$ 237,545</u>

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Activities and Governmental Funds, Revenues, Expenditures and Changes in Fund Balance

For the year ended December 31, 2020

	Governmental funds	Adjustments	Statement of activities
Revenue:			
Tax levy revenue	\$ 261,538	\$ 17,869	\$ 279,407
Interest revenue	32	-	32
Total revenue and other support	261,570	17,869	279,439
Expenditures:			
Customer Attraction	48,602	-	48,602
Public Way Aesthetics	64,038	-	64,038
Economic/Business Development	200	-	200
Safety Programs	-	-	-
SSA Management	18,154	-	18,154
Personnel	47,093	-	47,093
Total expenditures	178,087	-	178,087
Excess of revenue over expenditures	83,483	(83,483)	
Increase/(decrease) in net position		101,352	101,352
Fund balance/net position as of January 1, 2020	(18,007)	255,552	237,545
Fund balance/net position as of December 31, 2020	\$ 65,476	\$ 273,421	\$ 338,897

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

Increase in fund balance - governmental funds	\$ 83,483
Property tax revenue is recognized in the year it is levied rather than when it is available for governmental funds	17,869
Net change in net position - governmental activities	\$ 101,352

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Activities and Governmental Funds, Revenues, Expenditures and Changes in Fund Balance

For the year ended December 31, 2019

	Governmental funds	Adjustments	Statement of activities
Revenue:			
Tax levy revenue	\$ 254,943	\$ (12,945)	\$ 241,998
Total revenue and other support	254,943	(12,945)	241,998
Expenditures:			
Customer Attraction	76,233	-	76,233
Public Way Aesthetics	76,816	-	76,816
Economic/Business Development	5,449	-	5,449
Safety Programs	3,000	-	3,000
SSA Management	15,699	-	15,699
Personnel	45,296	-	45,296
Total expenditures	222,493	-	222,493
Excess of revenue over expenditures	32,450	(32,450)	
Increase/(decrease) in net position		19,505	19,505
Fund balance/net position as of January 1, 2019	(50,457)	268,497	218,040
Fund balance/net position as of December 31, 2019	\$ (18,007)	\$ 255,552	\$ 237,545

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

Increase in fund balance - governmental funds	\$ 32,450
Property tax revenue is recognized in the year it is levied rather than when it is available for governmental funds	(12,945)
Net change in net position - governmental activities	\$ 19,505

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Notes to the Financial Statements

Years ended December 31, 2020 and 2019

(1) Organization Description

Special Service Area No. 61 (SSA #61) was created in 2014 and is a taxing district authorized by the City of Chicago located in Chicago, IL. SSA #61 was established with the strategic mission to enhance and maintain a vibrant, pedestrian-friendly, neighborhood commercial district that reflects the culture of Hyde Park while serving local stakeholders and attracting visitors. SSA #61 is funded by property taxes levied on properties within SSA 61's boundaries, which are collected by the Cook County Treasurer, and then distributed by the City of Chicago to SSA #61.

SSA #61 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with the South East Chicago Commission to perform administrative duties as the service provider for this SSA during the reporting period. South East Chicago Commission is an Illinois not-for-profit corporation that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

(2) Summary of Significant Accounting Policies

Government-Wide and Fund Financial Statements

The financial statements of SSA #61 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 U.S. GAAP. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Government-wide financial statements (statement of net position and statement of activities) are prepared using the economic resources measurement focus and accrued basis of accounting for all of SSA #61's activities. The Fund Financial Statements, which focus on SSA #61's governmental funds current financial resources measurement focus, are prepared on the modified accrual basis. SSA #61 accounts for its activities in one fund, its general fund.

Measurement Focus, Basic 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.

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Notes to the Financial Statements

Years ended December 31, 2020 and 2019

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 sixty (60) days subsequent to year-end. Expenditures are recorded when the liability is incurred.

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. According, actual results could differ from those estimates.

Cash, Cash Equivalents and Investments

SSA #61's cash and cash equivalent are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Presently, SSA #61 does not have any short-term investments.

Cash and cash equivalents are subject to custodial credit risk in the event of a bank failure, the SSA's deposit may not be returned. SSA #61 maintains its cash in bank deposit, at times, may exceed FDIC insured limits. The amount of cash that exceeds FDIC insured limits is \$0 as of December 31, 2020 and 2019.

Receivables

All property tax receivables are shown net of allowances. The allowance was estimated to be \$715 and \$0, respectively, of outstanding property taxes for 2020 and 2019.

Prepaid Assets

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

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 SSA #61's board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the SSA #61 board. Unassigned fund balance is the net resources in excess of what can be properly classified in one of the above four (4) categories.

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Notes to the Financial Statements

Years ended December 31, 2020 and 2019

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

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

(3) Budgetary Information

SSA #61 follows these procedures in establishing the budgetary data reflected in the financial statements:

- By mid-March the SSA Manager submits to SSA #61's Board of Commissioners a proposed operating budget for the following year commencing January 1. The operating budget includes proposed expenditures/expenses and the means of financing them.
- By mid-July the final budget is submitted to the City of Chicago for review and approval.
- During December the budget is legally enacted through passage of an appropriation ordinance.
- The SSA #61 is authorized to make budget revisions however they cannot alter the total expenditures within assigned expense categories within the general fund and must be approved by SSA #61's Board of Commissioners. The budget was amended this year.
- Formal budgetary integration is employed as a management control device during the year.
- A budget for the General Fund is adopted on a basis consistent with U.S. GAAP.
- The SSA #61 budgets revenue, expenditures/expenses and transfers based on anticipated funds to be received. Budgets reflect gains or losses, by fund, for each fiscal year.

(4) Property Taxes

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Notes to the Financial Statements

Years ended December 31, 2020 and 2019

are issued and collected by Cook County who remits SSA #61's share to the City. The City then remits the monies collected from Cook County to SSA #61.

(5) Deferred Inflows of Resources

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

(6) Related Party Transactions

SSA #61 is affiliated with South East Chicago Commission, which provides certain administrative services for SSA #61. As of December 31, 2020 and 2019, \$0 and 29,549, respectively, was payable for services provided. The balance resulted from the time lag that 1) goods and services are being provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments are being made.

(7) Subsequent Events

SSA #61 has evaluated subsequent events for potential recognition and/or disclosure through April 30, 2021, the date financial statements were available to be issued. On March 11, 2020, the World Health Organization declared an outbreak of a respiratory disease caused by a new coronavirus a pandemic. First identified in late 2019 and now known as COVID-19, the pandemic has impacted millions of individuals worldwide. In response, many countries have implemented measures to combat the pandemic that have impacted global business operations.

In response to the pandemic declaration, SSA #61's service provider, QCDC, closed its office facilities to the public to comply with state and local health and safety standards and implemented procedures allowing its employees to work remotely.

As of the date of issuance of these financial statements, QCDC's office facilities remain closed to the public. QCDC continues to monitor the situation and follow the recommended health and safety laws and guidelines. Management has continued to focus on fundraising efforts in order to support its operations.

No impairments were recorded as of the statement of financial position date; however, due to significant uncertainty surrounding the situation, management's judgment regarding this could change in the future. In addition, while SSA #61's results of activities and financial condition could be negatively impacted, the extent of the impact cannot be reasonably estimated at this time.

SUPPLEMENTARY INFORMATION

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Revenues and Expenditures - Budget and Actual

For the year ended December 31, 2020

	Budget	Actual	Variance
Revenues:			
Tax levy revenue	\$ 273,421	\$ 261,538	\$ (11,883)
Interest income	715	31	(684)
Total revenues	274,136	261,569	(12,567)
Expenditures:			
Customer attraction -			
Websites	15,600	15,925	325
Special events	23,815	11,832	(11,983)
Free Wi-Fi program	-	-	-
Social media outreach	17,900	9,300	(8,600)
Decorative banners	5,900	5,570	(330)
Print materials	10,500	5,975	(4,525)
Brand placement	10,729	-	(10,729)
Farmers market	1,430	-	(1,430)
Total customer attraction	85,874	48,602	(37,272)
Public way aesthetics -			
Landscaping (plants, watering, etc.)	32,000	31,544	(456)
Façade enhancement program - rebates	2,000	-	(2,000)
Streetscape elements (included capital installation,	2,500	-	(2,500)
Sidewalk maintenance	26,000	-	(26,000)
Garbage remediation	31,285	14,184	(17,101)
Tree removal	-	18,310	18,310
Viduct retrofit	-	-	-
Total public way aesthetics	93,785	64,038	(29,747)
Sustainability and public places -			
Public Transit Enhancement	10,000	-	(10,000)
Bicycle transit enhancement	1,000	-	(1,000)
Nichols Park entrance	5,000	-	(5,000)
Total sustainability and public places	16,000	-	(16,000)

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Revenues and Expenditures - Budget and Actual

For the year ended December 31, 2020

	Budget	Actual	Variance
Economic/Business development -			
Site marketing	-	200	200
Strategic planning	4,000	-	(4,000)
Total economic and business development	4,000	200	(3,800)
Safety programs -			
Safety Improvement Program	3,000	-	(3,000)
Security/Patrol	4,000	-	(4,000)
Total safety programs	7,000	-	(7,000)
SSA management -			
Annual report	3,000	3,000	-
Audit	3,000	4,000	1,000
Bookkeeping	5,000	4,993	(7)
Office rent	5,000	5,000	-
Office utilities	1,000	1,100	100
Office supplies	1,500	-	(1,500)
Office Printing	1,000	-	(1,000)
Office Postage	50	-	(50)
Supplemental transit	-	9	9
Equipment lease and maintenance	1,200	-	(1,200)
Office meeting	500	-	(500)
Meeting expense	1,000	-	(1,000)
Dues subscription	200	-	(200)
Banking	-	28	28
Monitoring and compliance	-	24	24
Total SSA management	22,450	18,154	(4,296)
Personnel -			
Office administrator	18,027	18,027	-
Program manager	27,000	29,066	2,066
Total personnel	45,027	47,093	2,066
Loss collections (sustainability and public places)	-	-	-
Total expenditures	274,136	178,087	(96,049)
Excess of revenue over expenditures	\$ -	\$ 83,482	\$ 83,482

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

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Revenues and Expenditures - Budget and Actual

For the year ended December 31, 2019

	Budget	Actual	Variance
Revenues:			
Tax levy revenue	\$ 268,497	\$ 254,943	\$ (13,554)
Interest income	5	-	(5)
Total revenues	268,502	254,943	(13,559)
Expenditures:			
Customer attraction -			
Websites	7,200	9,425	2,225
Special events	28,500	26,506	(1,994)
Free Wi-Fi program	-	110	110
Social media outreach	10,300	9,481	(819)
Decorative banners	11,000	12,826	1,826
Print materials	4,000	2,493	(1,507)
Brand placement	3,000	3,386	386
Farmers market	6,000	12,006	6,006
Total customer attraction	70,000	76,233	6,233
Public way aesthetics -			
Landscaping (plants, watering, etc.)	40,000	27,260	(12,740)
Façade enhancement program - rebates	5,000	-	(5,000)
Streetscape elements (included capital installation,	4,000	-	(4,000)
Sidewalk maintenance	25,000	25,362	362
Garbage remediation	26,000	24,194	(1,806)
Viduct retrofit	7,000	-	(7,000)
Total public way aesthetics	107,000	76,816	(30,184)
Sustainability and public places -			
Bicycle transit enhancement	3,000	-	(3,000)
Nichols Park entrance	4,000	-	(4,000)
Total sustainability and public places	7,000	-	(7,000)
Economic/Business development -			
Strategic planning	1,067	5,449	4,382
Total economic and business development	1,067	5,449	4,382

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Statement of Revenues and Expenditures - Budget and Actual

For the year ended December 31, 2019

	Budget	Actual	Variance
Safety programs -			
Security/Patrol	3,000	3,000	-
Total safety programs	3,000	3,000	-
SSA management -			
Audit	3,000	1,250	(1,750)
Bookkeeping	5,000	4,992	(8)
Office rent	5,000	5,000	-
Office supplies	1,500	1,722	222
Equipment lease and maintenance	1,600	934	(666)
Office meeting	2,500	-	(2,500)
Meeting expense	-	1,647	1,647
Dues subscription	-	119	119
Banking	-	35	35
Total SSA management	18,600	15,699	(2,901)
Personnel -			
Office administrator	-	1,500	1,500
Program manager	61,830	43,796	(18,034)
Total personnel	61,830	45,296	(16,534)
Loss collections (sustainability and public places)	-	-	-
Total expenditures	268,497	222,493	(46,004)
Excess of revenue over expenditures	\$ 5	\$ 32,450	\$ 32,445

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

SUMMARY SCHEDULE OF FINDINGS AND RESPONSES

CITY OF CHICAGO SPECIAL SERVICE AREA NO. 61

Service Provider Agreement Compliance

Summary Schedule of Findings and Responses

Year ended December 31, 2020

We have read and understand the necessary audit requirements contained in the Service Provider Agreement. Accordingly, based on our audit we noted no exceptions during the year ending December 31, 2020.

State of Illinois

Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.
066.004323
065.023690

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

EXPIRES:
11/30/2021

PUBLIC ACCOUNTANT FIRM LICENSE



BENFORD BROWN & ASSOCIATES LLC
8334 S STONY ISLAND AVE
CHICAGO, IL 60617-1759



DEBORAH HAGAN
ACTING SECRETARY

JESSICA BAER
DIRECTOR

The official status of this license can be verified at www.idfpr.com

13459828

Cut on Dotted Line

