Chicago Department of Planning and Development (DPD) Special Service Area (SSA) Program Audit Report Package Transmittal Checklist

This checklist must be **completed by the SSA's auditing firm** as part of a single PDF audit report package. On the checklist, enter the starting page number within the PDF for each of the audit report package components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted.

The SSA Service Provider must upload the **PDF package** and corresponding **budget workplan file** to DPD's SharePoint **by May 1st.** Audit packages submitted <u>via e-mail are not acceptable</u>. Audit packages will be deemed "not submitted" unless uploaded to DPD's SharePoint platform.

SSA Name and Number:	Western Avenue Apecial Service Area Number 20
SSA Provider Name:	Morgan Park - Beverly Hills Business Association
Submission Date:	May 13, 2020

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
6	 Statement of Net Position and Governmental Fund Balance Sheet – Current Year
6	 Statement of Net Position and Governmental Fund Balance Sheet – Prior Year
7	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Current Year
7	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Prior Year
8	5. Statement of Revenues and Expenditures – Budget and Actual
4	Auditor's Opinion on Financial Statements
14	Schedule of Findings – Current and Prior Year, if applicable *
N/A	Corrective Action Plan – Current and Prior Year, if applicable*
15	Audit Firm CPA License
16	SSA Budget Summary page – used for comparison of actual expenses for current audit period

(Uploaded Separately)	Final Modified or Amended SSA Budget Workplan (Excel file)
	Date approved by Commission: / /
	Note: This budget workplan must correspond to Budget Summary
	page noted above in audit report package.

*required if findings exist

WESTERN AVENUE SPECIAL SERVICE AREA #20 (Morgan Park - Beverly Hills Business Association, Contractor)

Financial Statements

For the Years Ended December 31, 2019 and 2018

Western Avenue Special Service Area #20 (Morgan Park - Beverly Hills Business Association, Contractor)

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Notes to Financial Statements
Supplementary Information
Schedule of Findings

D8A Desmond & Ahern, Ltd. certified public accountants & consultants

Independent Auditor's Report

To the Board of Directors Western Avenue Special Service Area #20 Morgan Park - Beverly Hills Business Association, Contractor Chicago, IL

We have audited the accompanying financial statements of Western Avenue Special Service Area #20 (a taxing district authorized by the City of Chicago), which comprise the statement of net position and governmental funds balance sheet as of December 31, 2019 and 2018, and the related statements of activities and governmental funds, revenues, expenditures and changes in fund balance, and statement of revenues and expenditures – budget and actual, for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinions for the years ending December 31, 2019 and 2018.

Unmodified Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Western Avenue Special Service Area #20 as of December 31, 2019 and 2018, and the results of its operations and changes in its fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

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

Desmond & aherr Std

May 13, 2020 Chicago, IL

WESTERN AVENUE SPECIAL SERVICE AREA NUMBER 20 (MORGAN PARK-BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET As of December 31, 2019 and 2018

				2019						2018		
	Go	vernmental				tement of	Go	vernmental				tement of
		Funds	A	djustments	Ne	et Position		Funds	A	djustments	Ne	et Position
Assets												
Current Assets												
Cash and cash equivalents	\$	224,623	\$	-	\$	224,623	\$	202,037	\$	-	\$	202,037
Property tax receivable		193,864		13,184		207,048		189,131		9,834		198,965
Other receivables		5,056				5,056		3,355		-		3,355
Total Assets	\$	423,543	\$	13,184	\$	436,727	\$	394,523	\$	9,834	\$	404,357
Liabilities												
Accounts payable	\$	30,105	\$	-	\$	30,105	\$	11,043	\$	-	\$	11,043
Deferred Inflows												
Deferred property tax revenue		193,864		(193,864)		-		189,131		(189,131)		-
Fund Balance - unassigned		199,574		(199,574)		-		194,349		(194,349)		
Total Liabilities, Deferred Inflows and												
Fund Balance	\$	423,543					\$	394,523				
Net position, unrestricted			\$	406,622	\$	406,622			\$	393,314	\$	393,314
Amount reported for governmental activities in the state	ement c	of net position	n are c	lifferent beca	use:							
Total fund balance - governmental funds					\$	199,574					\$	194,349
Property tax revenue is recognized in the period it is when "available." A portion of the property tax is d												
available in the governmental funds.						207,048						198,965
Total net position - governmental activities					\$	406,622					\$	393,314

WESTERN AVENUE SPECIAL SERVICE AREA NUMBER 20 (MORGAN PARK-BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS, REVENUES, For the Years Ended December 31, 2019 and 2018

			2019						2018		
	Governmental			Sta	tement of	Go	vernmental			Sta	tement of
	Funds	A	djustments	A	ctivities		Funds	Ad	justments	Α	ctivities
Revenues											
Property Taxes	\$ 180,680	\$	8,083	\$	188,763	\$	179,297	\$	(3,969)	\$	175,328
Interest income	35		-		35		24		-		24
Miscellaneous income	261				261		(1,485)		-		(1,485)
Total revenues	180,976		8,083		189,059		177,836		(3,969)		173,867
Expenditures/Expenses											
Program Costs											
Customer attraction	42,510		-		42,510		44,782		-		44,782
Public way maintenance	90,900				90,900		76,339		-		76,339
Total program expense	133,410		-		133,410		121,121		-		121,121
Administration											
Economic/business development	472		-		472		-		-		-
SSA management	11,869		-		11,869		12,536		-		12,536
Personnel	30,000		-		30,000		27,754		-		27,754
Total administration expense	42,341		-		42,341		40,290		-		40,290
Total expenditures/expenses	175,751				175,751		161,411				161,411
Change in Fund Balance/Net Position	5,225		8,083		13,308		16,425		(3,969)		12,456
Fund Balance/Net Position											
Beginning of year	194,349		198,965		393,314		177,924		202,934		380,858
End of year	\$ 199,574	\$	207,048	\$	406,622	\$	194,349	\$	198,965	\$	393,314
Amounts reported for governmental activities in the state	ement of activitie	s are	different bec	ause:							
Net change in fund balance - governmental funds				\$	5,225					\$	16,425
Property tax revenue is recognized in the year it is av	ailable rather tha	n									
when it is levied for governmental funds					8,083						(3,969)
Net change in net position - governmental activities				\$	13,308					\$	12,456

WESTERN AVENUE SPECIAL SERVICE AREA NUMBER 20 (MORGAN PARK-BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL As of December 31, 2019 and 2018

		2019			2018	
			Over (Under)			Over (Under)
	Actual	Budget	Variance	Actual	Budget	Variance
Revenues						
Property Taxes	\$ 180,680	\$ 189,131	\$ (8,451)	\$ 179,297	\$ 189,147	\$ (9,850)
Interest income	35	-	35	24	-	24
Miscellaneous income (expense)	261		261	(1,485)		(1,485)
Total revenues	180,976	189,131	(8,155)	177,836	189,147	(11,311)
Expenditures						
Programs						
1.00 Customer Attraction						
1.01 Website	19,950	11,500	8,450	12,051	6,000	6,051
1.02 Special events	7,799	4,000	3,799	3,790	4,000	(210)
1.04 Social Media Outreach	-	5,026	(5,026)	-	4,000	(4,000)
1.05 Decorative banners	-	20,000	(20,000)	5,724	6,500	(776)
1.06 Holiday decorations	10,060	20,000	(9,940)	20,770	33,500	(12,730)
1.07 Print materials	550	1,000	(450)	282	-	282
1.08 Display advertising	2,151	2,400	(249)	2,165	2,400	(235)
1.09 Public relations	2,000	-	2,000	-	8,588	(8,588)
1.10 Shoppers rebate program					500	(500)
Total	42,510	63,926	(21,416)	44,782	65,488	(20,706)
2.00 Public Way Aesthetics						
2.02 Landscaping	13,650	15,500	(1,850)	14,000	15,500	(1,500)
2.05 Streetscape elements	13,000	1,500	11,500	-	1,500	(1,500)
2.06 Public art	-	4,000	(4,000)	-	4,000	(4,000)
2.07 Sidewalk maintenance	51,900	60,000	(8,100)	53,111	60,000	(6,889)
2.09 Snow removal	12,350	-	12,350	9,228		9,228
Total	90,900	81,000	9,900	76,339	81,000	(4,661)
4.00 Economic/Business Development						
4.01 Site marketing	472	1,000	(528)	-	1,000	(1,000)
4.06 Strategic planning	-	-	-	-	500	(500)
4.07 Market study	-	500	(500)	-	-	-
4.08 Master planning					500	(500)
Total	472	1,500	(1,028)		2,000	(2,000)
		1,000	(1,020)			(2,000)

WESTERN AVENUE SPECIAL SERVICE AREA NUMBER 20 (MORGAN PARK-BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CONT.) As of December 31, 2019 and 2018

			2019			2018		
				er (Under)				er (Under)
	 Actual]	Budget	 ariance	 Actual	 Budget	/	Variance
Expenditures (cont.)								
6.00 SSA Management								
6.02 SSA Audit	\$ 2,000	\$	4,000	\$ (2,000)	\$ 4,532	\$ 4,000	\$	532
6.03 Bookkeeping	5,830		3,500	2,330	2,904	3,000		(96)
6.05 Office utilities	-		640	(640)	148	640		(492)
6.06 Office supplies	1,050		700	350	468	1,200		(732)
6.07 Office equipment lease/maintenance	741		515	226	706	515		191
6.08 Printing and copying	190		-	190	324	-		324
6.09 Postage	110		500	(390)	423	100		323
6.10 Meeting expense	248		100	148	981	500		481
6.11 Subscriptions/dues	385		950	(565)	807	950		(143)
6.12 Banking fees	-		-	-	-	-		-
6.15 Supplies/other	-		-	-	-	-		-
6.17 Liability/property insurance	 1,315		1,800	 (485)	 1,243	 2,000		(757)
Total	 11,869		12,705	 (836)	 12,536	 12,905		(369)
7.00 Personnel								
7.01 Executive Director	 30,000		30,000	-	 27,754	 27,754		-
Total	 30,000		30,000	 -	 27,754	 27,754		-
8.00 Loss Collection								
8.01 Loss collection	 -		-	 -	 -	 -		-
Total	 -		-	 -	 -	 -		-
Total Expenditures	 175,751		189,131	 (13,380)	 161,411	 189,147		(27,736)
Excess of Revenues over Expenditures	\$ 5,225	\$		\$ 5,225	\$ 16,425	\$ 	\$	16,425

WESTERN AVENUE SPECIAL SERVICE AREA #20 (MORGAN PARK/BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) NOTES TO FINANCIAL STATEMENTS December 31, 2019 and 2018

Note 1 – Nature of Operations and Summary of Significant Accounting Policies

Organization

The Western Avenue Special Service Area #20 (Organization) provides services on behalf of the City of Chicago (City) within a specified geographic area. These services include promotional and advertising, maintenance of the public way, safety and other functions. The SSA is exempt from federal income tax under the Internal Revenue Code.

Morgan Park - Beverly Hills Business Association (the Association), Contractor for Western Avenue Special Service Area #20 (Organization) is a not-for-profit corporation organized under the laws of the State of Illinois. The Organization was formed to revitalize the Morgan Park – Beverly Hills business district. The Organization is located within the boundaries of the City of Chicago.

Nature of Reporting Entity

Special Service Area #20 is a taxing district authorized by the City of Chicago located in Chicago, Illinois. Its scope of services is to fund various activities to improve and enhance the Special Service Area #20 commercial district. The SSA is funded by property taxes levied on properties within the SSA boundaries, which are collected by the Cook County Treasurer, and then distributed by the City of Chicago to the SSA.

Special Service Area #20 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Morgan Park/Beverly Hills Business Association to perform administrative duties as the service provider for this SSA during the reporting period. Morgan Park/Beverly Hills Business Association is an Illinois not-for-profit corporation that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Government-Wide and Fund Financial Statements

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

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

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

WESTERN AVENUE SPECIAL SERVICE AREA #20 (MORGAN PARK - BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) NOTES TO FINANCIAL STATEMENTS December 31, 2019 and 2018

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied.

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

Fund Equity/Net Position

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by enabling legislation or an outside party. Committed fund balance is a limitation imposed by the SSA board through approval of resolutions. Assigned fund balances is a limitation imposed by a designee of the SSA board. Unassigned fund balance is the net resources in excess of what can be properly classified in one of the above four categories.

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

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.

WESTERN AVENUE SPECIAL SERVICE AREA #20 (MORGAN PARK/BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) NOTES TO FINANCIAL STATEMENTS December 31, 2019 and 2018

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Cash and Cash Equivalents

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

Property Taxes

Property taxes become an enforceable lien on real property on January 1 of the year it is levied. Taxes are payable in two installments in the subsequent year. The first installment is an estimate based on the prior year billed levy (55%) and is due in March. The second installment is due on August 1, or 30 days from the mailing of the tax bills if issued later than July 1. The second installment is based on the remaining amount of the levy on file with the County. Bills are issued and collected by Cook County, who remits the SSA #20's share to the City who then remits the monies to the SSA #20.

Related Party Transactions

Western Avenue Special Service Area #20 shares office space, equipment and employees through its affiliation with Morgan Park/Beverly Hills Business Association.

Western Avenue Special Service Area #20 has no employees of its own but reimburses the Association for payroll and related costs of the individuals who may work on the program. It also reimburses the Association for a portion of its applicable operating expenses when incurred.

Use of Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles and government accounting standards board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

Special Service Area Agreement

The City of Chicago has established a special service area known and designated as "Western Avenue Special Service Area #20" to provide special services in addition to those services generally provided by the City. The Association has been designated as "Contractor" under terms of the agreement. The City has authorized a levy not to exceed 1.0% of the equalized assessed value of all property within the area to produce sufficient revenues to provide those special services.

WESTERN AVENUE SPECIAL SERVICE AREA #20 (MORGAN PARK/BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) NOTES TO FINANCIAL STATEMENTS December 31, 2019 and 2018

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Special Service Area Agreement (cont.)

The maximum amount to be paid to the Organization is the lesser of \$193,864 and \$189,131, or the amount of service tax funds collected during 2019 and 2018, respectively. For each subsequent period of the agreement, the maximum amount to be paid is the lesser of the budget for that year or the amount of service tax funds actually collected for the preceding tax year.

Note 2 – Subsequent Events

For the fiscal year ended December 31, 2019, the Organization has evaluated subsequent events through May 13, 2020, which is the date the financial statements were available to be issued.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact tax levy income. Other financial impact could occur though such potential impact is unknown at this time.

WESTERN AVENUE SPECIAL SERVICE AREA #20 (MORGAN PARK/BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR) SCHEDULE OF FINDINGS December 31, 2019 and 2018

Findings

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, 2019.

Prior Year Audit Findings

None



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For future reference, IDFPR is now providing each person/business a unique identification number, 'Access ID', which may be used in lieu of a social security number, date of birth or FEIN number when contacting the IDFPR. Your Access ID is: 1748482

Exhibit A Budget Special Service Area # 20

Service Provider Agency: Morgan Park Beverly Hills Business Association

2019 BUDGET SUMMARY

Budget and Services Period: January 1, 2019 through December 31, 2019

2018 Levy

CATE	EGORY	Collectable Levy	Estimated Loss Collection	Carryover Funds	TIF Rebate Fund #	Estimated Late Collections and Interest	TotalAllSources2018Budget
1.00 Custom	er Attraction	\$59,900	\$4,026	\$0	\$0	\$4,026	\$67,952
2.00 Public V	Vay Aesthetics	\$81,000	\$0	\$0	\$0	\$0	\$81,000
3.00 Sustaina Public Places		\$0	\$0	\$0	\$0	\$0	\$0
4.00 Econom Development		\$1,500	\$0	\$0	\$0	\$0	\$1,500
5.00 Safety P	Programs	\$0	\$0	\$0	\$0	\$0	\$0
6.00 SSA Ma	nagement	\$12,705	\$0	\$0	\$0	\$0	\$12,705
7.00 Personn	nel	\$30,000	\$0		\$0	\$0	\$30,000
	Sub-total	\$185,105	\$4,026				
GRAND TOTALS	Levy Total	\$189),131	\$0	\$0	\$4,026	\$193,157

LEVY ANALYSIS	
Estimated 2018 EAV:	\$43,075,242
Authorized Tax Rate Cap:	1.000%
Maximum Potential Levy limited by Rate Cap:	\$430,752
Requested 2018 Levy Amount:	\$189,131
Estimated Tax Rate to Generate 2017	0.4391%

Levy:	
J	

LEVY CHANGE FROM PREVIOUS YEAR							
2017 Levy Total (in 2018 budget)	\$189,147						
2018 Levy Total (in 2019 budget)	\$189,131						
Percentage Change	-0.01%						
Community meeting required if levy amount increases greater than 5% from previous levy.							

CARRYOVE	R CALCULATION
2018 Budget Total	
2019 Carryover	\$0
Percentage	#DIV/0!

 LOSS COLLECTION CALCULATION
 EXPLANATION REQUIRED IF AMOUNT VARIES IN 2017
 FROM ACTUAL

 Actual amount of Levy not collected in 2017
 Amount Proposed for 2019
 Image: Collected in 2017
 Image: Collected in 2017

 Manual State
 \$4,026
 Image: Collected in 2017
 Image: Collected in 2017
 Image: Collected in 2017
 Image: Collected in 2017

 This figure will be provided by DPD and entered by Service Provider
 Image: Collected in 2017
 Image: Collected in 2017
 Image: Collected in 2017

IONS AND INTEREST CALCULATION refunds to County)		(includes	EXPLANATION REQUIRED IF AMOUNT VARIES COLLECTION FIGURE	FROM LOSS
	Amount Proposed for 2019			
	\$4,026	5		

2018 BUDGET & SERVICES - SIGNATURE PAGE

Budget and Services Period: January 1, 2019 through December 31, 2019

The 2019 Budget & Services were approved by the SSA Commission.

SSA Chairperson Signature Date Date