

City of Chicago Department of Planning and Development Special Service Area (SSA) Program

Audit Report Package Transmittal Checklist

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

SSA Name and number: 95th - Ashland SSA # 69

SSA Provider Name: Grassroots Auburn Graham Development Corp

Submission Date: 4-27-22

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
3	1. Statement of Net Position and Governmental Fund Balance Sheet - Current Year
3	2. Statement of Net Position and Governmental Fund Balance Sheet - Prior Year
4	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Current Year
4	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Prior Year
6	5. Statement of Revenues and Expenditures - Budget and Actual
182	Auditor's Opinion on Financial Statements
16	Schedule of Findings - Current and Prior Year, if applicable
-	Corrective Action Plan - Current and Prior Year, if applicable (if findings)*
17	Audit Firm CPA License
	SSA Budget Summary page for the latest modified/amended budget approved by your SSA commission (for current audit period)
	SSA Detailed SSA Commission Approved Budget
18- 30	Note: SSA Service Provider must submit detailed budget corresponding to Summary page, noted above, with audit report package.

*required if findings exist

95th-Ashland

Special Service Area Number 69

(Greater Auburn Gresham Development Corporation, Contractor)

Years Ended December 31, 2021 and 2020

95th-Ashland
Special Service Area Number 69

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Chicago, Illinois

Report on Financial Statements

We have audited the accompanying financial statements of 95th-Ashland Special Service Area Number 69 (a taxing district authorized by the City of Chicago) as of December 31, 2021 and 2020, which comprise the statements of net position and governmental fund balance sheets as of December 31, 2021 and 2020, and the related statements of activities and governmental fund, revenues, expenditures and changes in fund balance, and statement of revenues and expenditures-budget and actual-general fund 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 opinions 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 judgement, 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 estimates made by management, as well as evaluating the overall financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 95th-Ashland Special Service Area Number 69 (a taxing district authorized by the City of Chicago), as of December 31, 2021 and 2020, and its statements of activities, and governmental funds, revenues, expenditures and changes in fund balances for the years then ended and the changes in financial position and budgetary comparison for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The comparison schedules of actual revenues and expenses to budget for the years ended December 31, 2021 and 2020 on pages 13-15, are presented for comparison and analysis purposes only and are not a required part of the financial statements but are required by the City of Chicago Department of Housing and Economic Development and the City of Chicago 95th-Ashland Special Service Area Number 69. The supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Bravos & Associates CPAs

April 5, 2022
Schaumburg, Illinois

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95th-Ashland Special Service Area # 69
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2021 and 2020

	<u>2021</u>			<u>2020</u>		
<u>Assets</u>	<u>Governmental Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>	<u>Governmental Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash	\$ 50,225	\$ -	\$ 50,225	\$ 29,614	\$ -	\$ 29,614
Property tax receivable, net of allowance for uncollectable taxes of \$ 22,000 and \$ 22,000	418,533	-	418,533	427,206	-	427,206
Tif Rebate receivable	-	-	-	-	-	-
<u>Total Assets</u>	<u>468,758</u>	<u>-</u>	<u>468,758</u>	<u>456,820</u>	<u>-</u>	<u>456,820</u>
 <u>Liabilities</u>						
Accounts payable	\$ 14,300	\$ -	\$ 14,300	\$ 13,593	\$ -	\$ 13,593
 <u>Deferred Inflows</u>						
Deferred property tax revenue	418,533	(418,533)	-	402,463	(402,463)	-
 <u>Fund Balances/Net Position</u>						
Unassigned	35,925	(35,925)	-	40,764	(40,764)	-
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 468,758</u>			<u>\$ 456,820</u>		
<u>Total net position - Unassigned</u>		<u>\$ (454,458)</u>	<u>\$ 454,458</u>		<u>\$ (443,227)</u>	<u>\$ 443,227</u>
 Amounts reported for governmental activities in the statements of net position are different because:						
Total fund balance - governmental fund				\$ 35,925		\$ 40,764
 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 governmental funds.						
<u>Total net position - governmental activities</u>				<u>418,533</u>		<u>402,463</u>
				<u>\$ 454,458</u>		<u>\$ 443,227</u>

95th-Ashland Special Service Area Number 69
Statements of Activities and Governmental Fund Revenues, Expenditures
and Changes in Fund Balance
Years ended December 31, 2021 and 2020

	2021			2020		
	Governmental Fund	Adjustments	Statements of Activities	Governmental Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues	\$ 345,586	\$ 15,266	\$ 360,852	\$ 350,246	\$ 2,332	\$ 352,578
TIF Rebates	-	-	-	-	-	-
Other	3	-	3	18	-	18
<u>Total revenues</u>	<u>345,589</u>	<u>15,266</u>	<u>360,855</u>	<u>350,264</u>	<u>2,332</u>	<u>352,596</u>
<u>Expenditures</u>						
1.00 Customer Attraction	51,875	-	51,875	66,686	-	66,686
2.00 Public Way Aesthetics	101,688	-	101,688	121,354	-	121,354
4.00 Economic/Development	35,246	-	35,246	18,870	-	18,870
5.00 Safety Programs	70,000	-	70,000	37,045	-	37,045
6.00 SSA Management	28,573	-	28,573	25,590	-	25,590
7.00 Personnel	63,046	-	63,046	43,849	-	43,849
<u>Total expenditures</u>	<u>350,428</u>	<u>-</u>	<u>350,428</u>	<u>313,394</u>	<u>-</u>	<u>313,394</u>
Excess of revenues over (under) expenditures	<u>(4,839)</u>	<u>15,266</u>	<u>10,427</u>	<u>36,870</u>	<u>2,332</u>	<u>39,202</u>
<u>Change in Net Position</u>	<u>(4,839)</u>	<u>15,266</u>	<u>10,427</u>	<u>36,870</u>	<u>2,332</u>	<u>39,202</u>
<u>Fund balance/net position beginning of the year</u>	<u>40,764</u>	<u>402,463</u>	<u>443,227</u>	<u>3,894</u>	<u>400,131</u>	<u>404,025</u>
<u>Fund balance/net position at end of the year</u>	<u>\$ 35,925</u>	<u>\$ 417,729</u>	<u>\$ 453,654</u>	<u>\$ 40,764</u>	<u>\$ 402,463</u>	<u>\$ 443,227</u>

95th-Ashland Special Service Area Number 69
Statements of Activities and Governmental Fund Revenues, Expenditures
and Changes in Fund Balance
Years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Amounts reported for governmental activities in the statements of net position are different because:		
Net change in Fund balance - government funds	\$ (4,839)	\$ 36,870
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 governmental funds.	<u>15,266</u>	<u>2,332</u>
<u>Change in Net Position</u>	<u>\$ 10,427</u>	<u>\$ 39,202</u>

95th-Ashland Special Service Area Number 69
Statement of Revenue and Expenditures
Budget and Actual - General Fund
Years end December 31, 2021 and 2020

	2021			2020		
	Budget	Actual	Over (Under) Variance	Budget	Actual	Over (Under) Variance
<u>Revenues:</u>						
Property revenues	\$ 440,533	\$ 345,586	\$ (94,947)	\$ 500,145	\$ 350,246	\$ (149,899)
TIF rebates	-	-	-	-	-	-
Interest Income	-	3	3	-	18	18
<u>Total revenues</u>	<u>440,533</u>	<u>345,589</u>	<u>(94,944)</u>	<u>500,145</u>	<u>350,264</u>	<u>(149,881)</u>
<u>Expenses & Programs:</u>						
1.00 Customer Attraction	59,210	51,875	(7,335)	134,723	66,686	(68,037)
2.00 Public Way Aesthetics	145,000	101,688	(43,312)	134,085	121,354	(12,731)
4.00 Economic/Development	47,719	35,246	(12,473)	23,739	18,870	(4,869)
5.00 Safety Programs	70,000	70,000	-	59,931	37,045	(22,886)
6.00 SSA Management	55,559	28,573	(26,986)	53,230	25,590	(27,640)
7.00 Personnel	63,045	63,046	1	70,440	43,849	(26,591)
<u>Totals Expenditures</u>	<u>440,533</u>	<u>350,428</u>	<u>(90,105)</u>	<u>476,148</u>	<u>313,394</u>	<u>(162,754)</u>
<u>Excess of revenues over (under) expenditures</u>	-	(4,839)	(4,839)	23,997	36,870	12,873
<u>Carryover</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<u>Net revenues in excess of expenditures</u>	<u>\$ 5,000</u>	<u>\$ (4,839)</u>	<u>\$ (9,839)</u>	<u>\$ 28,997</u>	<u>\$ 36,870</u>	<u>\$ 7,873</u>

95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Notes to Financial Statements
December 31, 2021 and 2020

Summary of Accounting Policies

Nature of Reporting Entity

Special Service Area (SSA) # 69 is a taxing district authorized by the City of Chicago and located in Chicago, Illinois. Its scope of services is to fund activities to improve and enhance the 95th Street commercial retail 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 # 69 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Greater Auburn Gresham Development Corporation to perform administrative duties as the service provider for this SSA during the reporting period. Calumet Area is an Illinois not-for-profit corporation that is exempt from federal income tax under Section 501(C)(3) of the internal revenue code.

Basis of Presentation

The government-wide and fund financial statements report information on all the activities of the Special Service Area. Governmental activities include those items funded by the tax levies. While separate governmental activities incorporate data from the governmental funds. The fund financial statements are on major governmental fund. The commission reports one major governmental fund, the General Fund.

Income Taxes

For tax filings, the Organization is monitored for compliance by the Greater Auburn Gresham Development Corporation, which is a not-for-profit organization that is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and is not classified by the Internal Revenue Service as a private foundation.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and 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 for which they are levied.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes associated with the current fiscal period are susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are measurable and available only when cash is received by the Commission.

95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Notes to Financial Statements
December 31, 2021 and 2020

Budgetary Information

An annual budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund. The Commission submits a proposed operating budget for the fiscal year to the City of Chicago for approval. The operating budget includes proposed expenditures and the means of financing them for the General Fund. The annual appropriation lapses at fiscal year-end.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Investments

The commission's cash and cash equivalents are cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position and or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of Resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenues) until that time. The Commission has only one type of item, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable property tax revenue*, is reported in the governmental fund's balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Net Position Flow Assumption

To calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are applied. It is the Commission's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions

Sometimes the Commission will fund outlays for a purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are applied. It is the Commission's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Notes to Financial Statements
December 31, 2021 and 2020

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
Continued:

Fund Balance Policies

Fund balance of the governmental fund is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Commission itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Commission's highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the Commission that can, by adoption or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Commission for specific purposes but do not meet the criteria to be classified as committed. Intent can be expressed by the Board of Commissioners or by an individual or body to which the Commission delegates the authority. The Board of Commissioners may also assign fund balances as it does when appropriate fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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 estimated 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 Cook County. Bills are issued and collected by Cook County who remits the SSA's share to the City of Chicago who then remits the monies to the SSA.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenditures/expenses. Actual results could differ from those estimates.

Comparative Data

As required by the City of Chicago, comparative data for the prior year has been presented in the statement of revenue and expenditures – budget and actual-general fund.

95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Notes to Financial Statements
December 31, 2021 and 2020

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
Continued:

Detailed Notes on all Activities and Funds

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. As of December 31, 2021, and 2020, the Commission's bank balance was \$ 50,225 and \$ 29,614, respectively.

Receivables

Property tax receivables as of December 31, 2021 and 2020 in the amounts of \$ 418,533 and \$ 427,206 respectively for both years are presented net of an allowance for uncollectible taxes as of December 31, 2021 and 2020 in the amount of \$ 22,000.

TIF Rebate Receivables (TIF) Tax Increment Financing is a special funding tool used by the City of Chicago to promote public and private investment across the city. Funds are used to build and repair roads and infrastructure, clean polluted land and put vacant properties back to productive use, usually in conjunction with private development projects. Tif receivables for both years were due to SSA #69. No TIF receivables were presented and no allowance for uncollectible amounts for each year 2021 and 2020 was presented.

Use of Accounting 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 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.

Concentration of Credit Risk

The Organization maintains its cash balances at financial institutions in the Chicago metropolitan area, which are federally insured up to prescribed limits.

95th-Ashland Special Service Area Number 69
 (Greater Auburn Gresham Development Corporation, Contractor)
 Notes to Financial Statements
 December 31, 2021 and 2020

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
Continued:

Detailed Notes on all Activities and Funds

Related Party Transactions

The Organization is an affiliate of Special Service Area Number 69 and Greater Auburn Gresham Development Corporation. During the years ended December 31, 2021 and 2020 Greater Auburn Gresham Development Corporation as the sole service provider in order to administer and provide direct services on behalf of the Organization which has no employees, charged the Commission \$ 146,553 and \$ 211,849 for employee and administrative costs.

	<u>2021</u>	<u>2020</u>
Public Relations	\$ -	\$ 10,000
Landscaping	24,000	16,000
Façade Enhancements Program Rebates	10,000	25,000
Group Purchase	3,000	-
Impact Study	3,000	-
Office Rent	3,666	8,000
Office Supplies	2,885	-
Office Printing	3,000	500
Office Utilities	3,000	-
Monitoring-Compliance	-	2,500
Printed Materials	-	12,000
Website	5,000	5,000
SSA Annual Reports	3,000	-
Site Marketing	3,000	11,000
Special events	-	5,000
Storage Space	-	2,000
Sidewalk Maintenance Supplies	10,000	15,000
Sidewalk Maintenance Service Contracts	18,000	56,000
Survey	7,000	-
Snow Removal	10,000	-
 <u>Salaries allocation</u>		
Executive Director	17,660	11,768
Administrative Coordinator	13,832	16,497
Office Assistant	6,824	15,584
<u>Totals</u>	<u>\$ 146,553</u>	<u>\$ 211,849</u>



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INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

To the Board of Commissioners
95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Chicago, Illinois

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The comparison schedules of actual revenues and expenses to budget for the years ended December 31, 2021 and 2020 on pages 13-15, are presented for comparison and analysis purposes only and are not a required part of the financial statements but are required by the City of Chicago Department of Housing and Economic Development and the City of Chicago 95th-Ashland Special Service Area Number 69. The supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Bravos & Associates CPAs

April 5, 2022
Schaumburg, Illinois

95th-Ashland Special Service Area Number 69
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2021

	2021		Over (Under) Variance
	Budget	Actual	
Revenues:			
Property revenues	\$ 440,533	\$ 345,586	\$ (94,947)
TIF Rebates	-	-	-
Interest Income	-	3	3
<u>Total revenues</u>	<u>440,533</u>	<u>345,589</u>	<u>(94,944)</u>
Expenses & Programs:			
<u>1.00 Customer Attraction</u>			
1.01 Website	5,785	5,400	(385)
1.02 Special Events	8,000	7,525	(475)
1.04 Social Media Outreach	10,000	9,200	(800)
1.06 Holiday Decorations	15,425	11,880	(3,545)
1.07 Printing Materials	5,000	2,870	(2,130)
1.08 CTA Advertisement	15,000	15,000	-
<u>Totals</u>	<u>59,210</u>	<u>51,875</u>	<u>(7,335)</u>
<u>2.00 Public Way Aesthetics</u>			
2.02 Landscaping (plants, water)	30,000	24,357	(5,643)
2.03 Façade Enhancement Program - Rebates	10,000	10,000	-
2.07 Sidewalk Maintenance Materials & Supplies	25,000	17,200	(7,800)
2.08 Sidewalk Maintenance-Service Contracts	65,000	40,131	(24,869)
2.11 Snow Removal	15,000	10,000	(5,000)
<u>Totals</u>	<u>145,000</u>	<u>101,688</u>	<u>(43,312)</u>
<u>4.00 Economic/Development</u>			
4.01 Site Marketing	5,000	5,000	-
4.02 Group Purchasing Program	21,719	15,746	(5,973)
4.07 Impact Study. Branding	3,000	3,000	-
4.08 Master Planning	8,000	4,500	(3,500)
4.10 City Re-Payment	3,000	-	(3,000)
4.11 Survey	7,000	7,000	-
<u>Totals</u>	<u>47,719</u>	<u>35,246</u>	<u>(12,473)</u>

95th-Ashland Special Service Area Number 69
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2021

	2021		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>5.00 Safety Programs</u>			
5.03 Security Patrol Services	70,000	70,000	-
<u>Totals</u>	70,000	70,000	-
<u>6.00 SSA Management</u>			
6.01 SSA Annual & Quarterly Report	3,000	3,000	-
6.02 SSA Audit	7,000	6,800	(200)
6.03 Bookkeeping	4,000	3,645	(355)
6.04 Office Rent	8,100	3,666	(4,434)
6.05 Office Utilities	3,259	3,000	(259)
6.06 Office Supplies	3,600	3,584	(16)
6.07 Office Equipment Lease/Maintenance	3,600	-	(3,600)
6.08 Office Printing	3,000	3,000	-
6.09 Postage	1,000	-	(1,000)
6.10 Meeting Expense	2,000	1,878	(122)
6.11 Subscription /Dues	1,000	-	(1,000)
6.12 Bank Service Fees	1,000	-	(1,000)
6.12.1 Loan Interest	1,000	-	(1,000)
6.13 Monitoring-Compliance	3,000	-	(3,000)
6.14 Equipment Purchase Maintenance	3,000	-	(3,000)
6.16 Storage Fees	2,000	-	(2,000)
6.17 Liability /Property Insurance	1,000	-	(1,000)
6.18 Conferences & Training	3,000	-	(3,000)
6.19 IT Monitoring Services	2,000	-	(2,000)
<u>Totals</u>	55,559	28,573	(26,986)

95th-Ashland Special Service Area Number 69
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2021

	2021		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>7.00 Personnel</u>			
7.01 Executive Director	17,660	17,660	-
7.02 Program Manager	21,998	21,999	1
7.03 Administrator Assistance.	23,387	23,387	-
<u>Totals</u>	<u>63,045</u>	<u>63,046</u>	<u>1</u>
<u>Totals Expenses & Programs</u>	<u>440,533</u>	<u>350,428</u>	<u>(90,105)</u>
<u>Excess/(deficit) of Revenues over Expenditures</u>	<u>\$ -</u>	<u>\$ (4,839)</u>	<u>\$ 4,839</u>
Carryover Funds	<u>5,000</u>	<u>-</u>	<u>-</u>
Net Revenues in Excess/ (Deficit) of Expenditures	<u>\$ 5,000</u>	<u>\$ (4,839)</u>	<u>\$ (4,839)</u>

95th-Ashland Special Service Area Number 69
(Greater Auburn Gresham Development Corporation, Contractor)
Schedule of Audit Findings
December 31, 2021 and 2020

We have reviewed the Agreement for Special Service Area Number 69 between the City of Chicago and the Contractor for the year ended December 31, 2021 and 2020. Based on our understanding of the agreement and the facts surrounding the performance under the agreement, we noted no exceptions.

Based on our understanding of the agreement and the facts surrounding the performance under the agreement, we noted no exceptions. Many contractual items were included in the agreement which dealt with non-accounting and non-financial matters which we had no knowledge.

Significant Assumptions

	<u>2021</u>	<u>2020</u>
Current year Levy	\$ 400,267	\$ 393,267
Estimated Loss Collection	35,266	50,939
Prior year deferred revenue was	418,533	402,463
Allowance for receivable loss collection is	22,000	22,000
Approximately	5.50%	5.59%

State of Illinois

Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.
065.009475

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:
09/30/2024

LICENSED CERTIFIED PUBLIC ACCOUNTANT



THOMAS WILLIAM BRAVOS
202 LYNNE DRIVE
TWIN LAKES, WI 53181



MARIO TRETO, JR.
ACTING SECRETARY

CECILIA ABUNDIS
ACTING DIRECTOR

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

16010788

Exhibit A Budget

Special Service Area # 69

SSA Name:	95th/Ashland
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2021 BUDGET SUMMARY

Budget and Services Period: January 1, 2021 through December 31, 2021

CATEGORY <small>(Funded Categories Comprise Scope of Services)</small>	2020 Levy		Carryover Funds	TIF Rebate Fund #OD16	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$52,925	\$6,285	\$0	\$0	\$0	\$59,210
2.00 Public Way Aesthetics	\$117,738	\$27,262	\$0	\$0	\$0	\$145,000
3.00 Sustainability and Public Places	\$0	\$0	\$0	\$0	\$0	\$0
4.00 Economic/ Business Development	\$46,000	\$1,719	\$0	\$0	\$0	\$47,719
5.00 Public Health and Safety Programs	\$65,000	\$0	\$5,000	\$0	\$0	\$70,000
6.00 SSA Management	\$55,559	\$0	\$0	\$0	\$0	\$55,559
7.00 Personnel	\$63,045	\$0	\$0	\$0	\$0	\$63,045
	Sub-total	\$400,267	\$35,266			
GRAND TOTALS	Levy Total	\$435,533	\$5,000	\$0	\$0	\$440,533

LEVY ANALYSIS

Estimated 2020 EAV:	\$31,644,383
Authorized Tax Rate Cap:	2.000%
Maximum Potential Levy limited by Rate Cap:	\$632,888
Requested 2020 Levy Amount:	\$435,533
Estimated Tax Rate to Generate 2020 Levy:	1.3763%

SSA Name:	95th/Ashland
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LEVY CHANGE FROM PREVIOUS YEAR	
2019 Levy Total (in 2020 budget)	\$444,206
2020 Levy Total (in 2021 budget)	\$435,533
Percentage Change	-1.95%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2020 Budget Total	\$500,145
2021 Carryover	\$5,000
Percentage	1.000%
Must be less than 25%	

SSA Name:	95th/Ashland
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2021 BUDGET & SERVICES - SIGNATURE PAGE

Budget and Services Period: January 1, 2021 through December 31, 2021

The 2021 Budget & Services were approved by the SSA Commission.

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SSA Chairperson Signature

Printed Name

Date

Customer Attraction	Description of costs, Subcontractor name if known, etc.	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
1.00	Customer Attraction									
1.01	Website	\$ 4,500	\$ 1,285	\$ -	\$ -	\$ -	\$ 5,785	\$ -	\$ (3,480)	-37.83%
1.02	Special Events	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	0.00%
1.03	Free Wi-Fi Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.04	Social Media Management	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	0.00%
1.05	Decorative Banners	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.06	Holiday Decorations	\$ 10,425	\$ 5,000	\$ -	\$ -	\$ -	\$ 15,425	\$ -	\$ (5,000)	-24.45%
1.07	Print Materials	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ (10,000)	-88.67%
1.08	Public Relations	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (7,392)	-33.01%
1.09		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
	SUBTOTAL	\$ 62,925	\$ 6,285	\$ -	\$ -	\$ -	\$ 69,210	\$ 62,925	\$ (26,882)	-30.42%

Line item changes requiring further detail

Customer Attraction	Metrics	2021 Budget	Current Year Budget	Difference	% Change	COMMENTS
1.0	Customer Attraction					
1.01	Website	25	25	0	0%	
1.02	Special Events	500	500	0	0%	
1.03	Free Wi-Fi Program					
1.04	Social Media Outreach	1	1	0	0%	
1.05	Decorative Banners					
1.06	Holiday Decorations					
1.07	Print Materials	250	260	10	4%	
1.08	Public Relations	1	2	1	100%	
1.09						
1.10						
1.11						
1.12						

2.0	Public Way Aesthetics	Explanation	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
2.01	Add Etching Removal and/or Prevention	Description of costs, Subcontractor name if known, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.02	Landscaping (plants, watering, etc.)	Provide Enhanced landscaping services May-September. Ashland Ave from 60th to 65th both sides of street	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 10,000	\$ (10,000)	-25.00%
2.03	Facade Enhancement Program - Rebates	Provide SSA business rebates for building improvements - maximum rebate is \$3,000.	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (5,000)	-33.33%
2.04	Way Finding/Signage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.05	Structural Elements (including capital installation, maintenance, and repair)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.06	Public Art	[Earlier description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.07	Sidewalk Maintenance - Materials and Supplies	Debris Removal 2 days a week, 4 hrs a day - vendor Cleanstate	\$ 17,738	\$ 7,262	\$ -	\$ -	\$ -	\$ 25,000	\$ 7,262	\$ (9,229)	-24.43%
2.08	Sidewalk Maintenance - Service Contract	Debris removal 3 days a week, 8 hrs a day - vendor Urban Green Team	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ (9,229)	-14.32%
2.09	Maintenance - On-staff Personnel	Enter names, titles, and funding sources on Tab 7.0 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.10	City Permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.11	Snow Removal	Provide SSA businesses with architectural services such as renderings and designs for improvement, bids at least 4 infirms during a 19 week period.	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (9,229)	-14.32%
2.12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.13			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.14			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.15			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.16			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 117,738	\$ 27,262	\$ -	\$ -	\$ -	\$ 145,000	\$ 169,229	\$ (24,229)	-14.32%

2.00	Public Way Aesthetics	Metrics/Outcomes	COMMENTS
2.01	Add Etching Removal and/or Prevention		
2.02	Landscaping (plants, watering, etc.)	Number of blocks serviced	64
2.03	Facade Enhancement Program - Rebates	Number of businesses that received a rebate	4
2.04	Way Finding/Signage		
2.05	Structural Elements (including capital installation, maintenance, and repair)		
2.06	Public Art		
2.07	Sidewalk Maintenance - Materials and Supplies	Number of blocks serviced	64
2.08	Sidewalk Maintenance - Service Contract	Number of blocks serviced	64

SSA Number: 60 SSA Name: 9567/Asmund BSA Tax Authority Term: 2014-2023 SSA Budget Workplan 2021v1.0
 Chicago Department of Planning and Development

SSA Number	SSA Name	BSA Tax Authority Term	SSA Budget Workplan
2.09	Maintenance - On-staff Personnel		
2.10	City Permits		
2.11	Snow Removal	6	3
2.12			9
2.13			
2.14			
2.15			
2.16			

Number of clearings over 2 inches

4.0	Economic/Business Development	Explanation	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
4.01	Site Marketing (materials, services, etc.)	Description of costs, Subcontractor name if known, etc. Develop site marketing materials, plans, and brochures to market 2 sites, vendor to be determined	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ (21,000)	\$ (15,000)	-75.00%
4.02	Group Purchasing Program	Marketing program for group purchases at least 12 times per year	\$ 20,000	\$ 1,719	\$ -	\$ -	\$ -	\$ 21,719	\$ -	\$ 21,719	new
4.03	Supplemental Transit (if subcontracted)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.04	Shuttle Service Non-Personal Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.04.1	Shuttle Service Personal Expenses	Enter employee name, title, and funding sources on Tab 7.0 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.05	WiFi District Infrastructure/Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.06	Strategic Planning		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.07	Economic Impact Study, Market Study, Branding Study, etc.	Coordinate branding study to develop business district identification and to promote investment, vendor TBD.	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ (5,000)	\$ (5,000)	-62.50%
4.08	Master Planning	Coordinate planning with business owners and community stakeholders to develop master plan for business district.	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ (5,057)	\$ (5,057)	-38.73%
4.09	SSA Designation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.10	Commissioners Workshop	Provide SSA Commissioners with Business District work shop	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ (2,000)	\$ -	0.00%
4.11	Survey	Survey local businesses to determine vendor satisfaction (Security & Debris removed)	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ (2,000)	\$ 4,000	133.33%
SUBTOTAL			\$ 46,000	\$ 1,719	\$ -	\$ -	\$ -	\$ 47,719	\$ 47,057	\$ 662	1%

4.0	Economic/Business Development	Medical/Outcomes	COMMENTS
4.01	Site Marketing (materials, services, etc.)	Number of vacant sites marketed	66
4.02	Group Purchasing Program	Bi monthly marketing campaign for purchases (at lease 12 times per year)	New Program
4.03	Supplemental Transit (if subcontracted)		
4.04	Shuttle Service Non-Personal Expenses		
4.04.1	Shuttle Service Personal Expenses		
4.05	WiFi District Infrastructure/Maintenance		
4.06	Strategic Planning		
4.07	Economic Impact Study, Market Study, Branding Study, etc.	Identify and hire sub contractor for branding study	1
4.08	Master Planning	Number of planning meetings held	2
4.09	SSA Designation		
4.10	Commissioners Workshop	Coordinate Training Session for SSA Commissioners	2
4.11	Survey	Create and conduct survey	3

6.0	Safety Programs	Explanaton	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
5.01	Public Way Surveillance Camera/Maintenance	Description of costs, Subcontractor name if known, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.02	Safety Improvement Program - Rebates		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.03	Security Patrol Services	Provide security patrol with car and 2 security officers at least 4 days a week at 7 hours a day, AOB Security	\$ 66,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 70,000		\$ (3,163)	-4.32%
5.04			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.05			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.06			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.07			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.08			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.09			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.10			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.11			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
SUBTOTAL			\$ 66,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 70,000	\$ 73,163	\$ (3,163)	-4.32%

6.0	Safety Programs	Metrics/Outcomes	20	30	100	Comments
5.01	Public Way Surveillance Camera/Maintenance					
5.02	Safety Improvement Program - Rebates					
5.03	Security Patrol Services	Officer/Hour per week	20	30	100	
5.04						
5.05						
5.06						
5.07						
5.08						
5.09						
5.10						
5.11						
5.12						

SSA Management	Description of costs, Subcontractor name if known, etc.	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
6.01	Annual Report	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.02	Provide Annual Audit	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
6.03	Bookkeeping	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
6.04	Office Rent	\$ 8,100	\$ -	\$ -	\$ -	\$ -	\$ 8,100	\$ 8,100	\$ -	0.00%
6.05	Office Utilities	\$ 3,259	\$ -	\$ -	\$ -	\$ -	\$ 3,259	\$ 3,259	\$ -	0.00%
6.06	Office Supplies	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
6.07	Office Equipment Lease/Maintenance	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
6.08	Office Printing	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.09	Postage	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.10	Commission Meetings and Trainings	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
6.11	Subscriptions/Dues	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.12	SSA Bank Account Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.12.1	Loan interest incurred by Service Provider	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.13	Monitoring/Compliance	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.14	Equipment Purchase/Maintenance	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.15	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00% none allocated
6.16	Storage Space Fees	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
6.17	Liability/Property Insurance	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.18	Conferences & Training	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.19	IT Monitoring Services	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
6.20	Custom: Enter in Tab 6.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00% none allocated
SUBTOTAL		\$ 55,569	\$ -	\$ -	\$ -	\$ -	\$ 55,569	\$ 55,569	\$ -	0.00%

Line item changes requiring further detail

SSA Number: 09	SSA Tax Authority Term: 2014-2023	SBA Budget Workplan 2021v1.0
SSA Name: SSN/Ashland	Chicago Department of Planning and Development	

7.0A	SSA Non-Service (Office) Personnel	Only enter SSA portion of wages and fringe. Total wages will be entered on Cost Allocation tab	Levy for 2021 Budget	Loss Collection	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change	
7.01	Carlos A. Nelson, Executive Director	Provides Administrative Oversight	\$ 17,000	\$ 680	\$ 17,680	\$ 17,680	\$ -	\$ -	\$ 5,000	39.49%	
7.02	Cheryl Johnson, SSA Manager	Provides Management and Coordination of SSA Programs	\$ 19,000	\$ 2,998	\$ 21,998	\$ 21,998	\$ -	\$ -	\$ (20,000)	-47.62%	
7.03	Khaysem Anderson	Administrative Assistance to all SSA Programs	\$ 21,667	\$ 1,700	\$ 23,367	\$ 23,367	\$ -	\$ -	\$ 5,000	27.19%	
7.04	Linda Johnson	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.05	Hubert Newkirk	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.06	Tanya Nelson	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.07	Norma Sanders	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.08	Raymond Thomeon	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.09	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.10	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.11	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.12	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.13	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.14	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	Line item changes requiring further detail
7.15	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
7.16	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated	
TOTAL NON-SERVICE PERSONNEL			\$ 57,667	\$ 5,358	\$ 63,045	\$ 63,045	\$ -	\$ 63,045	\$ 73,045	NOTE: Totals from this row populate the Budget Summary page Section 7.0	

Calculating Fringe Benefits and Total Personnel Cost		Admin % Calculation		Admin % of 2020 Levy (not total budget)	27.33%
Item	SSA Cost	Category	Admin % Calculation		
1a. Employer share of Social Security	\$3,577	Calculations	Total SSA Management (Category 6.0)	\$ 43,459	State Substitute limits SSA administrative expenses at 30% of the Levy Budget. Carryover funds cannot be used for administrative expenses.
1b. Employer share of Medicare	\$338	1a. 2020 * (Cat 6.0) / Total Wages for all staff included in the Cost Allocation Plan	plus		
2. State Unemployment Insurance	\$0	1b. 2020 * (Cat 6.0) / Total Wages for all staff included in the Cost Allocation Plan	Total SSA Non-Service Personnel (Category 7.0A)	\$ 63,045	
3. State Workers Compensation	\$0		equals		
4. Other 401K Employer Contribution	\$0		Total Administrative Costs	\$ 118,604	Service Provider Comments
5. Other Federal Unemployment Tax Act	\$0		divided by		
6. Health Insurance	\$0				
7. Other (add description here)	\$0				
8. Total Fringe Benefits (Lines 1a - 5)	\$4,413	Most match Cat 6.0. Total Fringe for all staff included in the Cost Allocation Plan	Total 2020 Levy Budget	\$ 438,633	
9. Total Personnel Costs (Line 8 plus Cell D39 above)	\$62,100	Most match Cat 6.0. Total Personnel Costs in the Cost Allocation Plan	equals		
			Admin %	27.3319%	