

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 (DPD) via DPD'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 numeric page number, unless otherwise noted.

SSA Name and number: SSA # 34 UPTOWN Special Service Area
 SSA Provider Name: UPTOWN UNITED
 Submission Date: 4-24-23

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
4.5	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Current Year
4.5	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
1.2	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
18-29	SSA Budget Summary page for the latest modified/amended budget approved by your SSA commission (for current audit period)
Separate PDF file attached - Yes/No	SSA Detailed SSA Commission Approved Budget
	Note: SSA Service Provider must submit detailed budget corresponding to Summary page, noted above, with audit report package.

*required if findings exist

Uptown Special Service Area

Number 34

(Uptown United, Contractor)

Years Ended December 31, 2022 and 2021

Uptown United, Contractor
Special Service Area Number 34

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Uptown Special Service Area Number 34
(Uptown United, Contractor)
Chicago, Illinois

Report on Financial Statements

We have audited the accompanying financial statements of Uptown Special Service Area Number 34 (a taxing district authorized by the City of Chicago) as of December 31, 2022 and 2021, which comprise the statements of net position and governmental fund balance sheets as of December 31, 2022 and 2021, 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 Uptown Special Service Area Number 34 (a taxing district authorized by the City of Chicago), as of December 31, 2022 and 2021, 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, 2022 and 2021 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 Uptown Special Service Area Number 34. 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

March 19, 2023
Schaumburg, Illinois

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Uptown Special Service Area Number 34
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2022 and 2021

	<u>2022</u>			<u>2021</u>		
	<u>Governmental</u> <u>Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u>	<u>Governmental</u> <u>Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u>
<u>Assets</u>						
Cash	\$ 7,677	\$ -	\$ 7,677	\$ 122,836	\$ -	\$ 122,836
Property tax receivable, net of allowance for uncollectable taxes of \$ 10,000 and \$ 10,000	922,972	-	922,972	700,000	-	700,000
Tif Rebate receivable	-	-	-	-	-	-
<u>Total Assets</u>	<u>930,649</u>	<u>-</u>	<u>930,649</u>	<u>822,836</u>	<u>-</u>	<u>822,836</u>
<u>Liabilities</u>						
Accounts payable	\$ 48,932	\$ -	\$ 48,932	\$ -	\$ -	\$ -
<u>Deferred Inflows</u>						
Deferred property tax revenue	755,000	(755,000)	-	700,000	(700,000)	-
<u>Fund Balances/Net Position</u>						
Unassigned	126,717	(126,717)	-	122,836	(122,836)	-
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 930,649</u>			<u>\$ 822,836</u>		
<u>Total net position - Unassigned</u>		<u>\$ (881,717)</u>	<u>\$ 881,717</u>		<u>\$ (822,836)</u>	<u>\$ 822,836</u>
Amounts reported for governmental activities in the statements of net position are different because:						
Total fund balance - governmental fund				\$ 126,717		\$ 122,836
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.						
				755,000		700,000
<u>Total net position - governmental activities</u>				<u>\$ 881,717</u>		<u>\$ 822,836</u>

Uptown Special Service Area Number 34
Statements of Activities and Governmental Fund Revenues, Expenditures
and Changes in Fund Balance
Years ended December 31, 2022 and 2021

	2022			2021		
	Governmental Fund	Adjustments	Statements of Activities	Governmental Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues	\$ 665,739	\$ 55,000	\$ 720,739	\$ 732,276	\$ (101,077)	\$ 631,199
TIF Rebates	2,719	-	2,719	-	-	-
Other-Interest	-	-	-	10	-	10
<u>Total revenues</u>	<u>668,458</u>	<u>55,000</u>	<u>723,458</u>	<u>732,286</u>	<u>(101,077)</u>	<u>631,209</u>
<u>Expenditures</u>						
1.00 Customer Attraction	54,322	-	54,322	64,097	-	64,097
2.00 Public Way Aesthetics	371,732	-	371,732	374,746	-	374,746
3.00 Sustainability & Public Places	-	-	-	-	-	-
4.00 Economic/Development	18,916	-	18,916	89,593	-	89,593
5.00 Public Health & Safety Programs	5,883	-	5,883	3,630	-	3,630
6.00 SSA Management	33,189	-	33,189	41,884	-	41,884
7.00 Personnel	180,535	-	180,535	170,933	-	170,933
<u>Total expenditures</u>	<u>664,577</u>	<u>-</u>	<u>664,577</u>	<u>744,883</u>	<u>-</u>	<u>744,883</u>
Excess of revenues over (under) expenditures	<u>3,881</u>	<u>55,000</u>	<u>58,881</u>	<u>(12,597)</u>	<u>(101,077)</u>	<u>(113,674)</u>
<u>Change in Net Position</u>	<u>3,881</u>	<u>55,000</u>	<u>58,881</u>	<u>(12,597)</u>	<u>(101,077)</u>	<u>(113,674)</u>
<u>Fund balance/net position beginning of the year</u>	<u>122,836</u>	<u>700,000</u>	<u>822,836</u>	<u>135,433</u>	<u>801,077</u>	<u>936,510</u>
<u>Fund balance/net position at end of the year</u>	<u>\$ 126,717</u>	<u>\$ 755,000</u>	<u>\$ 881,717</u>	<u>\$ 122,836</u>	<u>\$ 700,000</u>	<u>\$ 822,836</u>

Uptown Special Service Area Number 34
Statements of Activities and Governmental Fund Revenues, Expenditures
and Changes in Fund Balance
Years ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Amounts reported for governmental activities in the statements of net position are different because:		
Net change in Fund balance - government funds	\$ 3,881	\$ (12,597)
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>55,000</u>	<u>(101,077)</u>
<u>Change in Net Position</u>	<u>\$ 58,881</u>	<u>\$ (113,674)</u>

Uptown Special Service Area Number 34
Statement of Revenue and Expenditures
Budget and Actual - General Fund
Years end December 31, 2022 and 2021

	2022			2021		
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>
Revenues:						
Property revenues	\$ 714,059	\$ 665,739	\$ (48,320)	\$ 707,938	\$ 732,276	\$ 24,338
TIF rebates	-	2,719	2,719	-	-	-
Other-Interest	-	-	-	-	10	10
<u>Total revenues</u>	<u>714,059</u>	<u>668,458</u>	<u>(45,601)</u>	<u>707,938</u>	<u>732,286</u>	<u>24,348</u>
Expenses & Programs:						
1.00 Customer Attraction	73,334	54,322	(19,012)	64,500	64,097	(403)
2.00 Public Way Aesthetics	430,000	371,732	(58,268)	409,671	374,746	(34,925)
3.00 Sustainability & Public Places	1,000	-	(1,000)	1,000	-	(1,000)
4.00 Economic/Development	21,000	18,916	(2,084)	91,386	89,593	(1,793)
5.00 Public Health & Safety Programs	15,000	5,883	(9,117)	9,000	3,630	(5,370)
6.00 SSA Management	33,190	33,189	(1)	41,447	41,884	437
7.00 Personnel	180,535	180,535	-	170,934	170,933	(1)
<u>Totals Expenditures</u>	<u>754,059</u>	<u>664,577</u>	<u>(89,482)</u>	<u>787,938</u>	<u>744,883</u>	<u>(43,055)</u>
<u>Excess of revenues over (under) expenditures</u>	<u>(40,000)</u>	<u>3,881</u>	<u>43,881</u>	<u>(80,000)</u>	<u>(12,597)</u>	<u>67,403</u>
<u>Carryover</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>
<u>Net revenues in excess of expenditures</u>	<u>\$ -</u>	<u>\$ 3,881</u>	<u>\$ 3,881</u>	<u>\$ -</u>	<u>\$ (12,597)</u>	<u>\$ (12,597)</u>

Uptown Special Service Area Number 34

(Uptown United, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Accounting Policies

Nature of Reporting Entity

Special Service Area (SSA) # 34 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 Uptown Area 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 # 34 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Uptown United 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 Uptown United, 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.

Uptown Special Service Area Number 34

(Uptown United, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Accounting Policies Continued:

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.

Uptown Special Service Area Number 34

(Uptown United, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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.

Uptown Special Service Area Number 34

(Uptown United, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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, 2022, and 2021, the Commission's bank balance was \$ 7,677 and \$ 122,836, respectively.

Receivables

Property tax receivables as of December 31, 2022 and 2021 in the amounts of \$ 922,972 and \$ 700,000 respectively for both years are presented net of an allowance for uncollectible taxes as of December 31, 2022 and 2021 in the amount of \$ 10,000 and \$ 10,000, respectively.

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 #34. The TIF receivables are presented without an allowance for uncollectible amounts for each year 2022 and 2021 in the amount of \$ 0 and \$ 0, respectively.

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.

Related Party Transactions

The Organization is an affiliate of Special Service Area Number 34 and Uptown United and the Uptown Chamber of Commerce Council. During the years ended December 31, 2022 and 2021 Uptown United and the Uptown Chamber of Commerce as the sole service provider to administer and provide direct services on behalf of the Organization which has no employees.

The Commission was charged for repayment of advances by Uptown United for various Expenses & Program cost as of December 31, 2022, and 2021 in the amount of \$ 26,553 and \$ 18,451 respectively. In addition, the commission was charged as of December 31, 2022, and 2021 \$ 213,195 and \$ 207,286 respectively for employee and administrative costs.

Reimbursements of advances and administrative costs to Uptown United totaled \$ 239,748 and \$ 225,737 respectively.

Uptown Special Service Area Number 34
(Uptown United, Contractor)
Notes to Financial Statements
December 31, 2022 and 2021

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

Detailed Notes on all Activities and Funds

<u>Related Party Transactions:</u>	<u>2022</u>	<u>2021</u>
<u>Expense & Program Costs:</u>		
1.01 Website	\$ 222	\$ 297
1.02 Special Events	15,000	15,000
1.07 Print Materials	1,105	1,434
2.02 Landscaping	144	239
2.06 Public Art	949	589
2.12 Argyle Shared Street Maintenance Agreement	1,211	-
2.13 Lawrence/Broadway Streetscape Maintenance	2,064	-
4.06 Strategic Planning	-	892
4.07 Impact Study Market Study Branding Study	908	-
4.08 Master Planning	4,950	-
<u>Total Expense & Program Costs:</u>	<u>26,553</u>	<u>18,451</u>
<u>Administrative Costs:</u>		
6.01 SSA Annual and Quarterly Reports	486	1,475
6.02 SSA Audit	3,400	-
6.03 Bookkeeping	2,636	1,231
6.04 Office Rent	1,980	12,000
6.05 Office Utilities/Telephone	4,534	3,089
6.06 Office Supplies	1,922	1,639
6.07 Office Equipment Lease	1,038	1,560
6.08 Office Printing	-	89
6.09 Postage	26	455
6.11 Subscriptions-Dues	2,285	3,489
6.12 Bank Service Fees	211	-
6.14 Equipment Purchase Maintenance	-	989
6.16 Storage Fees	-	1,064
6.17 Liability Property Insurance	6,053	6,022
6.18 Conferences & Training	1,715	-
6.19 IT Monitoring Services	6,374	3,251
<u>Total Administrative Costs:</u>	<u>32,660</u>	<u>36,353</u>
<u>Salaries Allocation</u>		
7.01 Executive Director	47,699	35,554
7.02 Program Manager	80,191	65,401
7.03 Project Administrator	11,444	9,329
7.04 Director Partnership/Events	41,201	60,649
<u>Total Salaries</u>	<u>180,535</u>	<u>170,933</u>
<u>Total Administrative Costs:</u>	<u>213,195</u>	<u>207,286</u>
<u>Total Expenditures</u>	<u>\$ 239,748</u>	<u>\$ 225,737</u>
Overhead Percentage	<u>31.89%</u>	<u>28.31%</u>



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INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

To the Board of Commissioners
Uptown Special Service Area Number 34
(Uptown United, 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, 2022 and 2021 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 Uptown Special Service Area Number 34. 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

March 19, 2023
Schaumburg, Illinois

Uptown Special Service Area Number 34
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2022

	2022		Over (Under) Variance
	Budget	Actual	
<u>Revenues:</u>			
Property revenues	\$ 714,059	\$ 665,739	\$ (48,320)
TIF Rebates	-	2,719	2,719
Other-Interest	-	-	-
<u>Total revenues</u>	<u>714,059</u>	<u>668,458</u>	<u>(45,601)</u>
 <u>Expenses & Programs:</u>			
<u>1.00 Customer Attraction</u>			
1.01 Website	5,000	2,622	(2,378)
1.02 Special Events	30,000	29,950	(50)
1.04 Social Media Outreach	5,000	4,800	(200)
1.05 Decorative Banners	23,334	14,270	(9,064)
1.07 Print Materials	5,000	2,680	(2,320)
1.09 PR/Media Relations	5,000	-	(5,000)
<u>Totals</u>	<u>73,334</u>	<u>54,322</u>	<u>(19,012)</u>
 <u>2.00 Public Way Aesthetics</u>			
2.02 Landscaping (plants, watering, etc.)	40,000	36,199	(3,801)
2.03 Façade Enhancement Program - Rebates	20,000	6,400	(13,600)
2.05 Streetscape Elements (capital, installation, etc.)	20,000	4,970	(15,030)
2.06 Public Art	70,000	68,927	(1,073)
2.08 Sidewalk Maintenance-Service Contracts	240,000	239,600	(400)
2.12 Argyle Shared Street Maintenance Agreement	20,000	7,121	(12,879)
2.13 Lawrence/Broadway Streetscape Maintenance	20,000	8,515	(11,485)
<u>Totals</u>	<u>430,000</u>	<u>371,732</u>	<u>(58,268)</u>
 <u>3.00 Sustainability & Public Places</u>			
<u>3.04 Bicycle Transit Enhancements</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>

Uptown Special Service Area Number 34
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2022

	2022		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>4.00 Economic/Development</u>			
4.01 Site Marketing	6,000	3,916	(2,084)
4.06 Strategic Planning	5,000	5,000	-
4.07 Economic Impact Study, Market Study, Branding	5,000	5,000	-
4.08 Master Planning	5,000	5,000	-
<u>Totals</u>	21,000	18,916	(2,084)
 <u>5.00 Public Health & Safety Programs</u>			
5.02 Safety Improvement Program-Rebates	10,000	2,451	(7,549)
5.03 Security Patrol Services	5,000	3,432	(1,568)
<u>Totals</u>	15,000	5,883	(9,117)
 <u>6.00 SSA Management</u>			
6.01 SSA Annual Report	486	486	-
6.02 SSA Audit	3,400	3,400	-
6.03 Bookkeeping	2,636	2,636	-
6.04 Office Rent	1,980	1,980	-
6.05 Office Utilities	4,534	4,534	-
6.06 Office Supplies	1,923	1,923	-
6.07 Office Equipment Lease/Maintenance	1,038	1,038	-
6.09 Postage	26	26	-
6.11 Subscription /Dues	2,285	2,285	-
6.12 SSA BankAccount Fees	739	739	-
6.17 Liability /Property Insurance	6,053	6,053	-
6.18 Conferences & Training	1,716	1,715	(1)
6.19 IT Monitoring Services	6,374	6,374	-
<u>Totals</u>	33,190	33,189	(1)

Uptown Special Service Area Number 34
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2022

	2022		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>7.00 Personnel</u>			
7.01 Executive Director	47,699	47,699	-
7.02 Program Manager	80,191	80,191	-
7.03 Project Administrator	11,444	11,444	-
7.04 Director of Partnership & Events	41,201	41,201	-
	<u>180,535</u>	<u>180,535</u>	<u>-</u>
<u>Totals</u>			
	<u>180,535</u>	<u>180,535</u>	<u>-</u>
<u>Totals Expenses & Programs</u>	<u>754,059</u>	<u>664,577</u>	<u>(89,482)</u>
<u>Excess/(deficit) of Revenues over Expenditures</u>	<u>\$ (40,000)</u>	<u>\$ 3,881</u>	<u>\$ 43,881</u>
Carryover Funds	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
<u>Net Revenues in Excess/ (Deficit) of Expenditures</u>	<u>\$ -</u>	<u>\$ 3,881</u>	<u>\$ 3,881</u>

Uptown Special Service Area Number 34
(Uptown United, Contractor)
Schedule of Audit Findings
December 31, 2022 and 2021

We have reviewed the Agreement for Special Service Area Number 34 between the City of Chicago and the Contractor for the year ended December 31, 2022 and 2021. 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 of which we had no knowledge.

Significant Assumptions

	<u>2021</u>	<u>2021</u>
Current year Levy	\$ 714,059	\$ 707,938
Uncollected balance in prior year levies	-	-
Prior year deferred revenue was	755,000	700,000
Allowance for receivable loss collection is Approximately	10,000 1.32%	10,000 1.43%

State of Illinois

Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.
066.003838
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:
11/30/2024

PUBLIC ACCOUNTANT FIRM LICENSE



BRAVOS & ASSOCIATES
202 LYNNE DR
TWIN LAKES, WI 53181-8805



MARIO TRETO, JR.
SECRETARY

CECILIA ABUNDIS
DIRECTOR

The official status of this license can be verified at IDFPR.Illinois.gov

16864354

Cut on Dotted Line

Exhibit A Budget

Special Service Area # 34

SSA Name:	Uptown
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2022 BUDGET SUMMARY

Budget and Services Period: January 1, 2022 through December 31, 2022

CATEGORY <small>(Funded Categories Comprise Scope of Services)</small>	2021 Levy		Carryover Funds	TIF Rebate Fund #0A09	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$73,334	\$0	\$0	\$0	\$0	\$73,334
2.00 Public Way Aesthetics	\$390,000	\$0	\$40,000	\$0	\$0	\$430,000
3.00 Sustainability and Public Places	\$1,000	\$0	\$0	\$0	\$0	\$1,000
4.00 Economic/ Business Development	\$21,000	\$0	\$0	\$0	\$0	\$21,000
5.00 Public Health and Safety Programs	\$15,000	\$0	\$0	\$0	\$0	\$15,000
6.00 SSA Management	\$33,190	\$0	\$0	\$0	\$0	\$33,190
7.00 Personnel	\$180,535	\$0		\$0	\$0	\$180,535
Sub-total	\$714,059	\$0		\$0	\$0	\$714,059
GRAND TOTALS	Levy Total	\$714,059	\$40,000	\$0	\$0	\$754,059

LEVY ANALYSIS	
Estimated 2021 EAV:	\$285,623,525
Authorized Tax Rate Cap:	0.250%
Maximum Potential Levy limited by Rate Cap:	\$714,059
Requested 2021 Levy Amount:	\$714,059
Estimated Tax Rate to Generate 2020 Levy:	0.2500%

SSA Name:	Uptown
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LEVY CHANGE FROM PREVIOUS YEAR	
2020 Levy Total (in 2020 budget)	\$707,938
2021 Levy Total (in 2022 budget)	\$714,059
Percentage Change	0.8647%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2021 Budget Total	\$747,938
Carryover request for 2022	\$40,000
Percentage	5.348%
Must be less than 25%	

SSA Name:	Uptown
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2021 BUDGET & SERVICES - SIGNATURE PAGE

Budget and Services Period: January 1, 2022 through December 31, 2022

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 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
1.00	Website	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 500	11.11%
1.01	Special Events	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 5,000	20.00%
1.02	Free Wi-Fi Program									none allocated
1.03	Social Media Management	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	0.00%
1.04	Decorative Banners	\$ 23,334	\$ -	\$ -	\$ -	\$ -	\$ 23,334	\$ 20,000	\$ 3,334	16.67%
1.05	Holiday Decorations									none allocated
1.06	Print Materials	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,000	\$ -	0.00%
1.07	PR/Media Relations									none allocated
1.08										0.00%
1.09										0.00%
1.10										none allocated
1.11										none allocated
1.12										none allocated
SUBTOTAL		\$ 73,334	\$ -	\$ -	\$ -	\$ -	\$ 73,334	\$ 63,000	\$ 8,334	13.70%

Customer Attraction	Metrics	2022 Budget	Current Year Budget	Comments
1.0	Unique visits to service provider website	5000	9000	
1.01	Attendance at special events	1500	10000	
1.02	Number of Facebook likes	200	200	
1.03	Number of banners installed	130	200	
1.04	Number of print material distributed	1,000	1,000	
1.05	Number of consultations	3	3	
1.06				
1.07				
1.08				
1.09				
1.10				
1.11				
1.12				

4.0	Economic/Business Development	Explanation	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
4.01	Site Marketing (materials, services, etc.)	Costlier subscription to track and market vacant commercial space.	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
4.02	Group Purchasing Program										none allocated
4.03	Supplemental Transit (if subcontracted)										none allocated
4.04	Shuttle Service Non-Personnel Expenses										none allocated
4.04.1	Shuttle Service Personnel 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	Entertainment District Planning Study by The Lakota Group	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
4.07	Economic Impact Study, Market Study, Branding Study etc.	Uptown Market Study by Business Districts Inc.	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
4.08	Master Planning	Public Gathering Spaces Master Planning by The Lakota Group	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
4.09	SSA Designation										none allocated
4.10	RE-PAYMENT PLAN	Re-payment for Cook County collections error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -73,386	\$ (73,386)	-100.00%
4.11											none allocated
SUBTOTAL			\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 94,386	\$ (73,386)	-78%

4.0	Economic/Business Development	Metric/Outcomes	50	50	50	200	331	COMMENTS
4.01	Site Marketing (materials, services, etc.)	Number of sites marketed						
4.02	Group Purchasing Program							
4.03	Supplemental Transit (if subcontracted)							
4.04	Shuttle Service Non-Personnel Expenses							
4.04.1	Shuttle Service Personnel Expenses							
4.05	WiFi District Infrastructure/Maintenance							
4.06	Strategic Planning	Number of studies completed			1	1	6	
4.07	Economic Impact Study, Market Study, Branding Study etc.	Number of studies completed			1	1	1	
4.08	Master Planning	Number of sites studied				4	1	
4.09	SSA Designation							
4.10	RE-PAYMENT PLAN	Number of re-payments made					1	
4.11								

Line item changes requiring further detail:

6.0	Public Health and Safety Programs	Explanation	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
6.01	Public Way Surveillance Cameras/Maintenance	Description of costs, Subcontractor name if known, etc.									none allocated
6.02	Safety Improvement Program - Rebates	Security Rebate Program - Up to \$2,500 rebates for security enhancements, such as security cameras and alarm systems, on private property within SSA boundary.	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
6.03	Security Patrol Services	Security Patrol during Argyle Night Markets to manage large crowds in public space and handle any problem participants.	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
6.04			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.05											none allocated
6.06											none allocated
6.07											none allocated
6.08											none allocated
6.09											none allocated
6.10											none allocated
6.11											none allocated
6.12											none allocated
SUBTOTAL			\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	0.00%

5.0	Public Health and Safety Programs	Metric/Outcomes	COMMENTS
5.01	Public Way Surveillance Cameras/Maintenance		
5.02	Safety Improvement Program - Rebates	Number of businesses assisted	1 1 1 4 8
5.03	Security Patrol Services	Number of events patrolled	- 8 -
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 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
6.0	SSA Management	\$ 488	\$ -	\$ -	\$ -	\$ -	\$ 488	\$ (1,019)	\$ (1,019)	-67.70%
6.01	SSA Annual Report	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ 3,400	\$ (100)	\$ (100)	-2.86%
6.02	SSA Audit	\$ 2,636	\$ -	\$ -	\$ -	\$ -	\$ 2,636	\$ (114)	\$ (114)	-4.13%
6.03	Bookkeeping	\$ 1,980	\$ -	\$ -	\$ -	\$ -	\$ 1,980	\$ (10,020)	\$ (10,020)	-83.50%
6.04	Office Rent	\$ 4,534	\$ -	\$ -	\$ -	\$ -	\$ 4,534	\$ 2,034	\$ 2,034	81.36%
6.05	Office Utilities	\$ 1,922	\$ -	\$ -	\$ -	\$ -	\$ 1,922	\$ 1,072	\$ 1,072	126.17%
6.06	Office Supplies	\$ 1,038	\$ -	\$ -	\$ -	\$ -	\$ 1,038	\$ (962)	\$ (962)	-48.08%
6.07	Office Equipment Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (150)	\$ (150)	-100.00%
6.08	Office Printing	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ (374)	\$ (374)	-93.41%
6.09	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200)	\$ (200)	-100.00%
6.10	Commission Meetings and Trainings	\$ 2,285	\$ -	\$ -	\$ -	\$ -	\$ 2,285	\$ (1,215)	\$ (1,215)	-34.70%
6.11	Subscriptions/Dues	\$ 739	\$ -	\$ -	\$ -	\$ -	\$ 739	\$ (561)	\$ (561)	-43.17%
6.12	SSA Bank Account Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.12.1	Loan interest incurred by Service Provider	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.13	Monitoring/Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (700)	\$ (700)	-100.00%
6.14	Equipment Purchase/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.15	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.16	Storage Space Fees	\$ 6,063	\$ -	\$ -	\$ -	\$ -	\$ 6,063	\$ 253	\$ 253	4.36%
6.17	Liability/Property Insurance	\$ 1,715	\$ -	\$ -	\$ -	\$ -	\$ 1,715	\$ 715	\$ 715	71.54%
6.18	Conferences & Training	\$ 6,374	\$ -	\$ -	\$ -	\$ -	\$ 6,374	\$ 3,495	\$ 3,495	121.36%
6.19	IT Monitoring Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.20		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL		\$ 33,190	\$ -	\$ -	\$ -	\$ -	\$ 33,190	\$ 41,034	\$ (7,844)	-19.12%
Line item changes requiring further detail										
13										

SSA Non-Service (Office) Personnel	SSA Title	SSA Position	SSA Salary	SSA Fringe	Total SSA Cost	Layoff for 2022 Budget	Loss Collection	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change		
7.01	SMITH WILSON, PREVIOUSLY EXECUTIVE DIRECTOR OF NEIGHBORHOOD SERVICES (SSA Position: Executive)	a) Oversight b) All	\$ 42,800	\$ 4,899	\$ 47,699	\$ 47,699	\$ -			\$ 47,699	\$ 47,699	\$ 3,033	6.79%		
7.02	Jen Sullivan, Project Administrator	a) Day-to-day management b) All	\$ 70,741	\$ 9,450	\$ 80,191	\$ 80,191	\$ -			\$ 80,191	\$ 80,191	\$ 17,681	28.31%		
7.03	Greg Carroll, Director of Partnerships and Events	a) Manage events and public outreach b) All	\$ 10,580	\$ 854	\$ 11,434	\$ 11,434	\$ -			\$ 11,434	\$ 11,434	\$ 3,131	37.66%		
7.04	TBD, Program Manager	MSOC Div. Range Specialist Contract	\$ 33,885	\$ 7,316	\$ 41,201	\$ 41,201	\$ -			\$ 41,201	\$ 41,201	\$ (14,267)	-35.72%		
7.05	Heather Stanger, Sullivan Center Manager	MSOC Div. Range Specialist Contract	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.06		MSOC Div. Range Specialist Contract	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.07			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.08			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.09			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.10			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.11			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.12			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.13			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.14			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.15			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
7.16			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated		
TOTAL NON-SERVICE PERSONNEL										\$ 158,016	\$ 22,519	\$ 180,535	\$ 170,947	\$ 9,588	5.33%

NOTE: Total from the new positions on Budget Summary page 3

SSA Number: 34		SSA Name: Updown		SSA Tax Authority/ Term: 2005-2020		SSA Budget Worksheet		2022Y1.0				
Chicago Department of Planning and Development				Chicago Department of Planning and Development		Chicago Department of Planning and Development		Chicago Department of Planning and Development				
7.0B	SSA Service Personnel	SSA Name and Title in Tab 7.0	SSA Status	SSA Salary	Total SSA Cost	2020 Levy	Loss Collection	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	NOTE: Service Personnel as limited to maintenance workers and bus drivers employed by the Service Provider. These expenses are located with their program expense category and are included in the 7.0 Personnel row of the Budget Summary Page
7.17	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.18	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.19	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.20	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.21	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.22	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.23	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.24	Maintenance worker employed by SP	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.25	Total Sheetwiping Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NOTE: Table from the row populate Tab 2.0, Line Item 2.09
7.26	Bus driver employed by Service Provider	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.27	Bus driver employed by Service Provider	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.28	Total Shuttle Bus Driver Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NOTE: Table from the row populate Tab 4.0, Line Item 4.04.1
TOTAL SERVICE PERSONNEL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL PERSONNEL			\$ 158,016	\$ 22,519	\$ 180,536	\$ 180,536	\$ -	\$ -	\$ -	\$ 180,536	\$ 170,947	

Calculating Fringe Benefits and Total Personnel Cost		Admin % Calculation	
Item	SSA Cost	Admin %	Admin % of 2020 Levy (not total budget)
1a. Employer share of Social Security	\$9,797	\$ 33,190	29.93104%
1b. Employer share of Medicare	\$2,291	plus	
2. State Unemployment Insurance	\$185	\$ 190,535	State Statute limits SSA administrative expenses at 30% of the Levy Budget. Carryover funds cannot be used for administrative expenses.
3. State Workers Compensation	\$0	equals	
4. Other 401K Employer Contribution	\$0	\$ 213,725	Total SSA Administrative Costs
5. Other Federal Unemployment Tax Act	\$0	divided by	
6. Health Insurance	\$10,268		
7. Other (add description here)	\$0		
8. Total Fringe Benefits (Lines 1a - 5)	\$22,519	\$ 714,055	
9. Total Personnel Costs (Line 8 plus Cell D39 above)	\$180,535	equals	
		Admin %	29.9310%