

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: Calumet Heights-Avalon Park Commission SSA 50
 SSA Provider Name: Southeast Chicago Chamber of Commerce
 Submission Date: 5.2.2023

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
6	1. Statement of Net Position and Governmental Fund Balance Sheet - Current Year
6	2. Statement of Net Position and Governmental Fund Balance Sheet - Prior Year
7	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Current Year
7	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Prior Year
9	5. Statement of Revenues and Expenditures - Budget and Actual
4-6	Auditor's Opinion on Financial Statements
20	Schedule of Findings - Current and Prior Year, if applicable
-	Corrective Action Plan - Current and Prior Year, if applicable (if findings)*
21	Audit Firm CPA License
22	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

Calumet Heights-Avalon Park Commission

Special Service Area # 50

(Southeast Chicago Chamber of Commerce, Contractor)

Years Ended December 31, 2022 and 2021

Calumet Heights-Avalon Park Commission
Special Service Area # 50
(Southeast Chicago Chamber of Commerce, Contractor)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Calumet Heights-Avalon Park Commission Special Service Area Number 50
(Southeast Chicago Chamber of Commerce, Contractor)
Chicago, Illinois

Opinion

We have audited the accompanying financial statements of Calumet Heights-Avalon Park Commission Special Service Area Number 50 (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 statements of revenues and expenditures-budget and actual-general fund for the years then ended, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago), as of December 31, 2022 and 2021, and its statements of net position and governmental fund balance sheets, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago), and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago) ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our Objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago) internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall prestation of the financial statements .
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago) ability to continue as a going concern for a reasonable period of time.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 that collectively comprise Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago) basic financial statements. The combining and individual nonmajor fund financial statements are presented for the purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and the certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole. 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 Calumet Heights-Avalon Park Commission Special Service Area Number 50. 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 or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America in our opinion, the combining and individual nonmajor fund financial statements are fairly stated. In all material respects, in relation to the basic financial statements as a whole.

Bravos & Associates CPAs

April 21, 2023
Schaumburg, Illinois

Calumet Heights-Avalon Park Commission Special Service Area# 50
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2022 and 2021

	<u>2022</u>			<u>2021</u>		
	<u>Governmental</u>	<u>Adjustments</u>	<u>Statement of</u>	<u>Governmental</u>	<u>Adjustments</u>	<u>Statement of</u>
<u>Assets</u>	<u>Fund</u>		<u>Net Position</u>	<u>Fund</u>		<u>Net Position</u>
Cash	\$ 360,991	\$ -	\$ 360,991	\$ 349,455	\$ -	\$ 349,455
Property tax receivable, with no allowance for uncollectable taxes	1,209,796	-	1,209,796	1,135,538	-	1,135,538
Prepaid expenses	10,453	-	10,453	8,400	-	8,400
<u>Total Assets</u>	<u>1,581,240</u>	<u>-</u>	<u>1,581,240</u>	<u>1,493,393</u>	<u>-</u>	<u>1,493,393</u>
<u>Liabilities</u>						
Accounts payable and Accrued expenses	\$ -	\$ -	\$ -	\$ 2,603	\$ -	\$ 2,603
<u>Deferred Inflows</u>						
Deferred property tax revenue	739,376	(739,376)	-	731,123	(731,123)	-
<u>Fund Balances/Net Position</u>						
Unrestricted	<u>841,864</u>	<u>(841,864)</u>	<u>-</u>	<u>759,667</u>	<u>(759,667)</u>	<u>-</u>
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 1,581,240</u>			<u>\$ 1,493,393</u>		
<u>Total net position - Unrestricted</u>		<u>\$ (1,581,240)</u>	<u>\$ 1,581,240</u>		<u>\$ (1,490,790)</u>	<u>\$ 1,490,790</u>

Amounts reported for governmental activities in the statements of net position are different because:

Total fund balance - governmental fund	\$ 841,864	\$ 759,667
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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.

	739,376	731,123
<u>Total net position - governmental activities</u>	<u>\$ 1,581,240</u>	<u>\$ 1,490,790</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50
Statements of Activities and Governmental Fund Revenues, Expenditures
and Changes in Fund Balance
Years ended December 31, 2022 and 2021

	2022			2021		
	Governmental Fund General Fund	Adjustments	Statements of Activities	Governmental Fund General Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues and interest	\$ 629,406	\$ 136,941	\$ 766,347	\$ 666,317	\$ 128,688	\$ 795,005
Interest income	449	-	449	334	-	334
TIF Rebates	-	-	-	-	-	-
Total revenues	<u>629,855</u>	<u>136,941</u>	<u>766,796</u>	<u>666,651</u>	<u>128,688</u>	<u>795,339</u>
<u>Expenditures</u>						
1.00 Customer Attraction	91,449	-	91,449	52,588	-	52,588
2.00 Public Way Aesthetics	184,281	-	184,281	143,631	-	143,631
3.0 Sustainability & Public Places	5,307	-	5,307	5,245	-	5,245
4.00 Economic/Development	29,198	-	29,198	10,506	-	10,506
5.00 Safety Programs	38,185	-	38,185	-	-	-
6.00 SSA Management	52,682	-	52,682	46,707	-	46,707
7.00 Personnel	146,556	-	146,556	139,129	-	139,129
Total expenditures	<u>547,658</u>	<u>-</u>	<u>547,658</u>	<u>397,806</u>	<u>-</u>	<u>397,806</u>
Excess of revenues over (under) expenditures	<u>82,197</u>	<u>136,941</u>	<u>219,138</u>	<u>268,845</u>	<u>128,688</u>	<u>397,533</u>
Change in Net Position	82,197	136,941	219,138	268,845	128,688	397,533
<u>Fund Balance/Net Position</u>						
Beginning of the year	<u>759,667</u>	<u>602,435</u>	<u>1,362,102</u>	<u>490,822</u>	<u>602,435</u>	<u>1,093,257</u>
End of the year	<u>\$ 841,864</u>	<u>\$ 739,376</u>	<u>\$ 1,581,240</u>	<u>\$ 759,667</u>	<u>\$ 731,123</u>	<u>\$ 1,490,790</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50
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	\$ 82,197	\$ 268,845
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>136,941</u>	<u>128,688</u>
Change in Net Position	<u>\$ 219,138</u>	<u>\$ 397,533</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50

Summary 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	\$ 857,331	\$ 629,406	\$ (227,925)	\$ 825,911	\$ 666,317	\$ (159,594)
Interest income	-	449	449	-	334	334
TIF rebates	-	-	-	-	-	-
Total revenues	<u>857,331</u>	<u>629,855</u>	<u>(227,476)</u>	<u>825,911</u>	<u>666,651</u>	<u>(159,260)</u>
Expenses & Programs:						
1.00 Customer Attraction	132,449	91,449	(41,000)	187,449	52,588	(134,861)
2.00 Public Way Aesthetics	335,900	184,281	(151,619)	248,851	143,631	(105,220)
3.0 Sustainability & Public Places	6,201	5,307	(894)	4,500	5,245	745
4.00 Economic/Development	100,500	29,198	(71,302)	54,031	10,506	(43,525)
5.00 Safety Programs	85,901	38,185	(47,716)	120,500	-	(120,500)
6.00 SSA Management	67,380	52,682	(14,698)	69,580	46,707	(22,873)
7.00 Personnel	169,000	146,556	(22,444)	141,000	139,129	(1,871)
Totals Expenditures	<u>897,331</u>	<u>547,658</u>	<u>(349,673)</u>	<u>825,911</u>	<u>397,806</u>	<u>(428,105)</u>
Excess of revenues over (under) expenditures	(40,000)	82,197	(122,197)	-	268,845	268,845
Carryover	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenues in excess of expenditures	<u>\$ -</u>	<u>\$ 82,197</u>	<u>\$ (82,197)</u>	<u>\$ -</u>	<u>\$ 268,845</u>	<u>\$ 268,845</u>

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Accounting Policies

Organization Description

Nature of Reporting Entity

Special Service Area # 50 (SSA # 50) is a taxing district authorized by the City of Chicago located in Chicago, Illinois. Its scope of services is to fund activities to improve and enhance the Southeast Chicago Chamber of Commerce commercial district. The SSA is funded by property taxes levied on properties within the SSA boundaries, which are collected by the Cook County Treasurer, and then distributed by the City of Chicago to the SSA.

SSA # 50 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Southeast Chicago Chamber of Commerce to perform administrative duties as the service provider for this SSA during the reporting period. Southeast Chicago Chamber of Commerce is an Illinois not-for-profit corporation that is exempt from federal income tax under Section 501(C)(3) of the internal revenue code.

Entity Description

Special Service Areas (SSA), known as Business Improvement Districts or BIDs in other cities, are local tax districts that fund expanded services and programs through a localized property tax levy within contiguous areas. The enhanced services and programs are in addition to those currently provided through the city. The Commission's operations are overseen by the Southeast Chicago Chamber of Commerce (the Chamber). The boundaries of the SSA are 79th Street and Paxton avenues west to 79th Street and the Metra tracks, 79th and Stony Island south to 94th and Stony Island, and 87th and Jeffrey west to 87th and Woodlawn in Chicago, Illinois. SSA-funded projects typically include but are not limited to public way maintenance and beautification, district marketing and advertising, business retention/attraction, special events and promotional activities, auto and bike transit, security, façade improvements, and other commercial and economic development initiatives. The City contracts with local non-profits, called Service Providers, to manage SSAs. SSA Commissioners for each SSA district, which are appointed by the mayor, oversee, and recommend the annual services, budget, and Service Provider Agency to the City. There are currently 44 active SSAs in Chicago.

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 on one major governmental fund, the General Fund.

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.

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Accounting Policies

Continued:

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 the 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.

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.

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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

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.

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 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.

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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

Property Taxes

Property taxes become an enforceable lien on real property on January 1 of the year it is levied. Taxes are payable in two installments in the subsequent year. The first installment is an estimate based on the prior year's 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 Commission's share to the City of Chicago who then remits the monies to the Commission.

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.

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 \$ 360,991 and \$ 349,455, respectively.

Receivables

Property tax receivables as of December 31, 2022 and 2021, in the amounts of \$ 1,209,796 and \$ 1,135,538, respectively for both years are presented without an allowance for uncollectible taxes. The accounting staff reviews the collectability of the outstanding property tax receivables on a quarterly basis and adjusts the balances based upon the collection history of the Special Service Area.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. As of December 31, 2022, and 2021, the prepaid expenses were \$ 10,453 and \$ 8,400 respectively.

Loss Collection Expense

During 2022 and 2021 the analysis of the property tax receivable account indicated that an adjustment for uncollectable property taxes should be made to reflect on a conservative basis the collectability of the remaining tax levies by year. The loss collection expenses were \$ 157,955 and \$ 56,238 respectively.

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
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Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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

Related Party Transactions

During the years ended December 31, 2022 and 2021, Southeast Chicago Chamber of Commerce charged the Commission for employee and administrative costs.

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

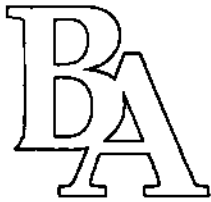
The Commission its cash balances at financial institutions in the Chicago metropolitan area, which are federally insured up to prescribed limits.

TIF Rebate (TIF) Tax Increment Financing

TIF Rebate (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. The (TIF) amounts received for the year 2022 and 2021 was \$ 0.

Subsequent Events

For the fiscal year ending December 31, 2022, the Commission has evaluated subsequent events through May 2, 2023, which is the date the financial statements were available to be issued.



Bravos & Associates

Certified Public Accountants

10 North Martingale Road Suite 400

Schaumburg, Illinois 60173

(630) 893-6753

Fax (630) 893-7296 email:tom@bravosepa.com

INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

To the Board of Commissioners
Calumet Heights-Avalon Park Commission Special Service Area Number 50
(Southeast Chicago Chamber of Commerce, Contractor)
Chicago, Illinois

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information which follows, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Bravos & Associates CPAs

April 21, 2023
Schaumburg, Illinois

Calumet Heights-Avalon Park Commission Special Service Area # 50

Detail Schedule of Revenues and Expenditures

Budget and Actual - General Fund

Year ended December 31, 2022

	2022		Over (Under) Variance
	Budget	Actual	
Revenues:			
Property revenues	\$ 857,331	\$ 629,406	(227,925)
Interest income	-	449	449
TIF rebates	-	-	-
<u>Total revenues</u>	<u>\$ 857,331</u>	<u>\$ 629,855</u>	<u>\$ (227,476)</u>
Expenses & Programs:			
<u>1.00 Customer Attraction</u>			
1.01 Website	15,000	1,270	(13,730)
1.02 Special Events	60,000	39,154	(20,846)
1.03 Free Wi-Fi Program	449	-	(449)
1.04 Social Media Outreach	3,000	9,601	6,601
1.05 Decorative Banners	20,000	-	(20,000)
1.06 Holiday Decorations	15,000	38,047	23,047
1.07 Print Materials	8,000	3,377	(4,623)
1.08 Community Billboard	11,000	-	(11,000)
<u>Totals</u>	<u>132,449</u>	<u>91,449</u>	<u>(41,000)</u>
<u>2.00 Public Way Aesthetics</u>			
2.01 Acid etching and removal	100	-	(100)
2.02 Landscaping (plants, water)	5,000	-	(5,000)
2.03 Façade Enhancement Program - Rebates	50,000	56,967	6,967
2.04 Way Finding/Signage	45,000	-	(45,000)
2.05 Streetscape Elements	7,000	10,975	3,975
2.06 Public Art	120,000	6,500	(113,500)
2.08 Sidewalk Maintenance-Service Contracts	107,000	109,839	2,839
2.10 City Permits	1,800	-	(1,800)
<u>Totals</u>	<u>335,900</u>	<u>184,281</u>	<u>(151,619)</u>
<u>3.0 Sustainability & Public Places</u>			
3.01 Garbage-recycling	3,701	-	(3,701)
3.06 Equipment Purchase/Maintenance	2,500	-	(2,500)
3.08 Storage Fees	-	5,307	5,307
<u>Totals</u>	<u>6,201</u>	<u>5,307</u>	<u>(894)</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50

Detail Schedule of Revenues and Expenditures

Budget and Actual - General Fund

Year ended December 31, 2022

	2022		Over (Under) Variance
	Budget	Actual	
<u>4.00 Economic/Development</u>			
4.01 Site Marketing	45,000	29,198	(15,802)
4.02 Group Purchasing Program	20,500	-	(20,500)
4.06 Strategic Planning	5,000	-	(5,000)
4.07 Economic Impact Study Market study, Branding	22,000	-	(22,000)
4.08 Master Planning	8,000	-	(8,000)
<u>Totals</u>	<u>100,500</u>	<u>29,198</u>	<u>(71,302)</u>
<u>5.00 Safety Programs</u>			
5.01 Public Surveillance	500	-	(500)
5.02 Safety Improvement Prg-Rebates	5,401	-	(5,401)
5.03 Security Patrol Service	80,000	38,185	(41,815)
5.04 Program Costs	-	-	-
<u>Totals</u>	<u>85,901</u>	<u>38,185</u>	<u>(47,716)</u>
<u>6.00 SSA Management</u>			
6.01 SSA Annual Report	3,000	-	(3,000)
6.02 SSA Audit	5,000	3,400	(1,600)
6.03 Bookkeeping	12,000	9,656	(2,344)
6.04 Office Rent	11,600	8,800	(2,800)
6.05 Office Utilities	6,000	15,181	9,181
6.06 Office Supplies	2,000	11,025	9,025
6.07 Office Equipment Lease/Maintenance	5,000	-	(5,000)
6.08 Office Printing	500	-	(500)
6.09 Postage	6,000	536	(5,464)
6.10 Meeting & Training	5,000	4,059	(941)
6.11 Subscriptions-Dues	1,000	-	(1,000)
6.12 Bank Fees	500	25	(475)
6.12.1 Loan Interest	1,000	-	(1,000)
6.14 Equipment Purchase/Maintenance	-	-	-
6.15 Supplies	1,500	-	(1,500)
6.16 Storage Space Fees	1,900	-	(1,900)
6.17 Liability Property Insurance	300	-	(300)
6.18 Conferenes & Training	4,980	-	(4,980)
6.19 IT Monitoring Services	100	-	(100)
<u>Totals</u>	<u>67,380</u>	<u>52,682</u>	<u>(14,698)</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50

Detail Schedule of Revenues and Expenditures

Budget and Actual - General Fund

Year ended December 31, 2022

	2022		Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>7.00 Personnel</u>			
7.01 Executive Director	85,000	95,547	10,547
7.02 Program Manager	33,000	40,383	7,383
7.03 Program Assistant	25,500	10,626	(14,874)
7.04 SSA Outreach Coordinator	25,500	-	(25,500)
<u>Totals</u>	<u>169,000</u>	<u>146,556</u>	<u>(22,444)</u>
Totals Expenses & Programs	<u>897,331</u>	<u>547,658</u>	<u>(349,673)</u>
Excess of Revenues over Expenses (deficit)	<u>\$ (40,000)</u>	<u>\$ 82,197</u>	<u>\$ (122,197)</u>

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Schedule of Audit Findings

December 31, 2022 and 2021

Finding # 1

We have reviewed the Agreement for Special Service Area Number 50 between the City of Chicago and the Contractor for the year ended December 31, 2022 and 2021.

We noted no exceptions for the current year.

There were no prior year findings and therefore, no update necessary.

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 TRETTO, JR.
SECRETARY

CECILIA ABUNIO
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 # 50

SSA Name:	Calumet Heights Avalon Park
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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 #	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$81,449	\$45,000	\$5,000	\$0	\$1,000	\$132,449
2.00 Public Way Aesthetics	\$198,900	\$60,000	\$7,000	\$0	\$70,000	\$335,900
3.00 Sustainability and Public Places	\$2,800	\$1,000	\$0	\$0	\$2,401	\$6,201
4.00 Economic/ Business Development	\$24,500	\$18,000	\$28,000	\$0	\$30,000	\$100,500
5.00 Public Health and Safety Programs	\$65,500	\$401	\$0	\$0	\$20,000	\$85,901
6.00 SSA Management	\$66,380	\$0	\$0	\$0	\$1,000	\$67,380
7.00 Personnel	\$169,000	\$0	\$0	\$0	\$0	\$169,000
Sub-total	\$608,529	\$124,401	\$0	\$0	\$0	\$0
GRAND TOTALS	Levy Total	\$732,930	\$40,000	\$0	\$124,401	\$897,331

LEVY ANALYSIS

Estimated 2021 EAV:	\$61,700
Authorized Tax Rate Cap:	2.000%
Maximum Potential Levy limited by Rate Cap:	\$1,234
Requested 2021 Levy Amount:	\$732,930
Estimated Tax Rate to Generate 2020 Levy:	1187.8930%

SSA Name:	Calumet Heights Avalon Park
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LEVY CHANGE FROM PREVIOUS YEAR	
2020 Levy Total (in 2021 budget)	\$698,131
2021 Levy Total (in 2022 budget)	\$732,930
Percentage Change	4.98%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2021 Budget Total	\$825,911
Carryover request for 2022	\$40,000
Percentage	4.843%
Must be less than 25%	

SSA Name:	Calumet Heights Avalon Park
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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 Customer Attraction	Explanation: Description of costs, Subcontractor name if known, etc. Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 4,000	\$ 5,000	\$ 5,000	\$ -	\$ 1,000	\$ 15,000	\$ 12,000	\$ 3,000	25.00%
1.01 Website	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 50,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 55,839	\$ (26,919)	-30.97%
1.02 Special Events	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 449	\$ -	\$ -	\$ -	\$ -	\$ 449	\$ 449	\$ -	0.00%
1.03 Free Wi-Fi Program	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ (5,000)	-82.50%
1.04 Social Media Management	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 55,000	\$ (35,000)	-89.94%
1.05 Decorative Banners	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 5,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 40,000	\$ (25,000)	-82.50%
1.06 Holiday Decorations	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 11,000	\$ (3,000)	-27.27%
1.07 Print Materials	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ 1,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 11,000	\$ 41,000	\$ (30,000)	-73.17%
1.08 Community Billboard	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.09 [Enter on Tab 1.0 Call B14]	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.10 [Enter on Tab 1.0 Call B15]	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.11 [Enter on Tab 1.0 Call B16]	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.12 [Enter on Tab 1.0 Call B17]	Perform assessment to determine the feasibility of WiFi infrastructure. There are several steps to creating a wifi network. This amount includes planning, equipment selection, setup, monitoring and securing the network.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
	SUBTOTAL	\$ 81,449	\$ 46,000	\$ 5,000	\$ -	\$ 1,000	\$ 132,449	\$ 254,389	\$ (121,919)	-47.93%

Customer Attraction	Metrics	25	25	25	100	176	COMMENTS
1.0 Customer Attraction	Number of Unique Visits to Homepage	25	25	25	100	176	
1.01 Website	Increased attendance at neighborhood events	25	25	25	60	50	
1.02 Special Events	Number of Unique IP's	25	25	25	200	600	
1.03 Free Wi-Fi Program	Number of Facebook Likes	50	50	50	600	600	
1.04 Social Media Outreach	Number of banners installed	300	300	300	300	3,000	
1.05 Decorative Banners	Number of holiday decoration installed	1,500	1,500	1,500	6,000		
1.06 Holiday Decorations	Number of print materials distributed	1,500	1,500	1,500	1		
1.07 Print Materials	Installation of billboard with business participants and community participants.						
1.08 Community Billboard	[write over this with other as relevant]						
1.09 [Enter on Tab 1.0 Call B14]	[write over this with other as relevant]						
1.10 [Enter on Tab 1.0 Call B15]	[write over this with other as relevant]						
1.11 [Enter on Tab 1.0 Call B16]	[write over this with other as relevant]						
1.12 [Enter on Tab 1.0 Call B17]	[write over this with other as relevant]						

2.0	Public Way Aesthetics	Explanation	Levy for 2022 Budget	Lose Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
2.01	Acid Etching Removal and/or Prevention	Grants that is marked on glass or Plexiglas with an acid will be removed on a case by case basis. These instances are more rare with the increasing numbers of shutters in the business district.	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
2.02	Landscaping (plants, wetting, etc.)	Wetters, weekly watering and installing of hanging planters and perials. Includes plantings in existing public planting ways within the SSA.	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	4800.00%
2.03	Facade Enhancement Program - Rebates	Exterior Facade improvements within the SSA.	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 58,231	\$ (6,231)	-11.08%
2.04	Way Finding/Signage	Elements to highlight major corridors possibly on light poles of major intersections	\$ 5,000	\$ 10,000	\$ -	\$ -	\$ 30,000	\$ 45,000	\$ 95,000	\$ 10,000	28.87%
2.05	Streetcape Elements (including capital, painting, maintenance, and repair)	Cleaning crews maintain a clean and friendly business district. The sub contractor actively engages the business owners and residents through hiring and accessibility. Clearstate -1540 S Ashland Chicago IL 60608	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 42,000	\$ (35,000)	-83.33%
2.06	Public Art	Establish historical sculptures, murals, or artwork that highlights local history and drives tourism in our area.	\$ 50,000	\$ 30,000	\$ -	\$ -	\$ 40,000	\$ 120,000	\$ 80,000	\$ 31,000	94.93%
2.07	Sidewalk Maintenance - Materials and Supplies	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.08	Sidewalk Maintenance - Services Contract	Cleaning crews maintain a clean and friendly business district. The sub contractor actively engages the business owners and residents through hiring and accessibility. Clearstate -1540 S Ashland Chicago IL 60608	\$ 100,000	\$ -	\$ 7,000	\$ -	\$ -	\$ 107,000	\$ 111,000	\$ (4,100)	-3.69%
2.09	Maintenance - On-staff Personnel	Enter names, titles, and funding sources on Tab 7.0 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.10	City Permits	*Permits for trash receptacles and wiring.*	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
2.11	Snow Removal	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.12	[Enter on Tab 2.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.13	[Enter on Tab 2.0 Cell B18]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.14	[Enter on Tab 2.0 Cell B19]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.15	[Enter on Tab 2.0 Cell B20]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.16	[Enter on Tab 2.0 Cell B21]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 198,900	\$ 60,000	\$ 7,000	\$ -	\$ 70,000	\$ 335,900	\$ 335,331	\$ 569	0.17%

2.00	Public Way Aesthetics	Metrics/Outcomes	COMMENTS
2.01	Acid Etching Removal and/or Prevention	Number of windows/doors repaired	4
2.02	Landscaping (plants, watering, etc.)	Number of Trees/Bushes Planted	25
2.03	Facade Enhancement Program - Rebates	Number of businesses that received a rebate	8
2.04	Way Finding/Signage	Number of Signs Installed	20
2.05	Streetcape Elements (including capital, installation, maintenance, and repair)	Number of benches installed	4
2.06	Public Art	Number of sculptures /murals created/installed	2
2.07	Sidewalk Maintenance - Materials and Supplies	[write over this with other as relevant]	-
2.08	Sidewalk Maintenance - Services Contract	[write over this with other as relevant]	300
			300
			1,200
			1,127

SSA Number	SSA Tax Authority Term	SSA Name	SSA Budget Worksheet	2022Y1.3	Chicago Department of Planning and Development							
3.0	Sustainability & Public Places	Exhibit 1.0.0	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
3.01	Garbage/Recycling Material Program		Total of 20 trash/recycling bins around the community to engage residents with the process. Includes trash and recycling pickup	\$ 300	\$ 1,000	\$ -	\$ -	\$ 2,401	\$ 3,701	\$ 8,300	\$ (4,599)	-56.41%
3.02	Small Business Energy Efficiency Retrofits		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.03	Public Transit Enhancements		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.04	Bicycle Transit Enhancements		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.05	Bicycle Valet		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.06	Small Business Improvement Rebate		Enter a rebate for businesses owners and property owners within the SSA that complete improvements with electrical, HVAC and Roofing. These rebates support the local tax payer and incentive owners which can support a decrease in vacancies.	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ -	\$ 2,500	new
3.07			[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.08	[Enter on Tab 3.0 Cell B13]		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.09	[Enter on Tab 3.0 Cell B14]		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.10	[Enter on Tab 3.0 Cell B15]		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.11	[Enter on Tab 3.0 Cell B16]		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.12	[Enter on Tab 3.0 Cell B17]		[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL				\$ 2,800.00	\$ 1,000.00	\$ -	\$ -	\$ 2,401.00	\$ 6,201	\$ 8,300	\$ (2,099)	-25%

Sustainability & Public Places	Metrics/Outcomes	COMMENTS
3.0	Number of Receipts Maintained	
3.01	Garbage/Recycling	8
3.02	Small Business Energy Efficiency Retrofits	
3.03	Public Transit Enhancements	
3.04	Bicycle Transit Enhancements	
3.05	Bicycle Valet	
3.06	Small Business Improvement Rebate	2
3.07		1
3.08		2
3.09		
3.10		
3.11		
3.12		

SSA Number	SSA Name	SSA Tax Authority Term	SSA Budget Worksheet	2022Y1.3	Chicago Department of Planning and Development						
4.0	Economic/Business Development										
4.01	Site Marketing (materials, services, etc.)	Increased for printed marketing materials both design print and digital. Vacancy Marketing. Video creation for vacancy tour and other site marketing programs.	Levy for 2022 Budget	TIF Rebate: Fund #	Carry Over	Loss Collection	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
4.02	Group Purchasing Program	Implementation of group purchasing program for garbage pickup, will send energy.	\$ 7,000	\$ -	\$ -	\$ 18,000	\$ 20,000	\$ 46,000	\$ 24,900	\$ 20,100	60.72%
4.03	Supplemental Transit (if subcontracted)	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ 500	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 20,600	\$ 10,900	\$ 10,000	66.24%
4.04	Shuttle Service Non-Personnel Expenses	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.04.1	Shuttle Service Personnel Expenses	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.05	W-F District Infrastructure/Maintenance	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.06	Strategic Planning	Research and develop a plan to provide resources and a comprehensive plan to the SSA corridor	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 26,000	\$ (20,000)	-80.00%
4.07	Economic Impact Study, Market Study, Branding Study etc.	Comprehensive Business District Plan to determine needs and strategies for business activation.	\$ 7,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 22,000	\$ 20,000	\$ 2,000	10.00%
4.08	Master Planning	Detailed plan, research and analysis to identify expansion corridors of south Chicago to other business corridors of 79th, 87th and Stony Island.	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 8,000	\$ 7,000	\$ 1,000	14.29%
4.09	SSA Designation	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.10	W	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.11	[Enter on Tab 4.0 Cell B17]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 24,600	\$ 28,000	\$ 18,000	\$ 30,000	\$ 100,600	\$ 87,400	\$ 13,100	\$ 15%	3

Economic/Business Development	Metrics/Outcomes	COMMENTS
4.01	Number of vacant sites being marketed	5 5 5 20 10
4.02	Group Purchasing Program	[write over this with other as relevant] 1 1 1 4
4.03	Supplemental Transit (if subcontracted)	[write over this with other as relevant]
4.04	Shuttle Service Non-Personnel Expenses	[write over this with other as relevant]
4.04.1	Shuttle Service Personnel Expenses	[write over this with other as relevant]
4.05	Infrastructure	[write over this with other as relevant] 1
4.06	Strategic Planning	Increased data for business improv/Increased data for business 25 25 25 100 60
4.07	Economic Impact Study, Market Study, Branding Study, etc.	Increased data for business improv/Increased data for business 25 25 25 100 100
4.08	Master Planning	Increased data for business improv/Increased data for business 25 25 25 100 100
4.09	SSA Designation	[write over this with other as relevant]
4.10	W	[write over this with other as relevant]
4.11	[Enter on Tab 4.0 Cell B17]	[write over this with other as relevant]

SSA Budget Workplan 2022Y1.3
Chicago Department of Planning and Development

SSA Number: 50
SSA Name: Calumet Heights Avonlea Park
SSA Tax Authority Term: 2010-2033

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
5.01	Public Way Surveillance Camera/Maintenance	Research and implementation upon further Commission review.	\$ 500	\$ -	\$ -	-	\$ -	\$ 600	\$ 500	\$ -	0.00%
5.02	Safety Improvement Program - Rebates	Offer incentives for property address cameras and updating security measures. Rolling shutters, alarm systems. Streetfront incentives for businesses to clear windows for added transparency on the street.	\$ 5,000	\$ 401	\$ -	-	\$ -	\$ 6,401	\$ 20,000	\$ (14,599)	-73.00%
5.03	Security Patrol Services	Continue security services from private security firm. Alpoint's Security & Detective Agency, 2112 E. 71st St. Chicago, IL 60649. (773) 954-9700	\$ 60,000	\$ -	\$ -	-	\$ 20,000	\$ 80,000	\$ 138,000	\$ (58,000)	-40.74%
5.04	[Enter on Tab 5.0 Cell B10]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.05	[Enter on Tab 5.0 Cell B10]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.06	[Enter on Tab 5.0 Cell B11]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.07	[Enter on Tab 5.0 Cell B12]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.08	[Enter on Tab 5.0 Cell B13]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.09	[Enter on Tab 5.0 Cell B14]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.10	[Enter on Tab 5.0 Cell B15]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.11	[Enter on Tab 5.0 Cell B16]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
5.12	[Enter on Tab 5.0 Cell B17]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 66,600	\$ 401	\$ -	\$ -	\$ 20,000	\$ 86,901	\$ 156,600	\$ (69,699)	-44.76%

6.0	Public Health and Safety Programs	Metrics/Outcomes	COMMENTS
5.01	Public Way Surveillance Camera/Maintenance	Number of Incidents Cameras View	New Program
5.02	Safety Improvement Program - Rebates	Number of Businesses that Received a Rebate	7
5.03	Security Patrol Services	Number of private security patrol hrs	720
5.04	[Enter on Tab 5.0 Cell B10]	[Write over this with other as relevant]	
5.05	[Enter on Tab 5.0 Cell B10]	[Write over this with other as relevant]	
5.06	[Enter on Tab 5.0 Cell B11]	[Write over this with other as relevant]	
5.07	[Enter on Tab 5.0 Cell B12]	[Write over this with other as relevant]	
5.08	[Enter on Tab 5.0 Cell B13]	[Write over this with other as relevant]	
5.09	[Enter on Tab 5.0 Cell B14]	[Write over this with other as relevant]	
5.10	[Enter on Tab 5.0 Cell B15]	[Write over this with other as relevant]	
5.11	[Enter on Tab 5.0 Cell B16]	[Write over this with other as relevant]	
5.12	[Enter on Tab 5.0 Cell B17]	[Write over this with other as relevant]	

SSA Management	Explanation	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
6.0	SSA Management									
6.01	SSA Annual Report	\$ 3,000 \$	-		\$ -		\$ 3,000 \$	\$ 3,000 \$	\$ -	0.00%
6.02	SSA Audit	\$ 4,000 \$	-		\$ -	\$ 1,000 \$	\$ 5,000 \$	\$ 6,000 \$	\$ (1,000)	-16.97%
6.03	Bookkeeping	\$ 12,000 \$	-		\$ -		\$ 12,000 \$	\$ 14,000 \$	\$ (2,000)	-14.29%
6.04	Office Rent	\$ 11,600 \$	-		\$ -		\$ 11,600 \$	\$ 11,600 \$	\$ -	0.00%
6.05	Office Utilities	\$ 6,000 \$	-		\$ -		\$ 6,000 \$	\$ 6,000 \$	\$ -	0.00%
6.06	Office Supplies	\$ 2,000 \$	-		\$ -		\$ 2,000 \$	\$ 3,000 \$	\$ (1,000)	-33.33%
6.07	Office Equipment Leases/Maintenance	\$ 5,000 \$	-		\$ -		\$ 5,000 \$	\$ 6,000 \$	\$ (1,000)	-16.67%
6.08	Office Printing	\$ 500 \$	-		\$ -		\$ 500 \$	\$ 500 \$	\$ -	0.00%
6.09	Postage	\$ 6,000 \$	-		\$ -		\$ 6,000 \$	\$ 6,000 \$	\$ -	0.00%
6.10	Commission Meetings and Trainings	\$ 5,000 \$	-		\$ -		\$ 5,000 \$	\$ 6,200 \$	\$ (1,200)	-19.35%
6.11	Subscriptions/Dues	\$ 1,000 \$	-		\$ -		\$ 1,000 \$	\$ 1,000 \$	\$ -	0.00%
6.12	SSA Bank Account Fees	\$ 500 \$	-		\$ -		\$ 500 \$	\$ 500 \$	\$ -	0.00%
6.12.1	Loan interest incurred by Service Provider	\$ 1,000 \$	-		\$ -		\$ 1,000 \$	\$ 1,000 \$	\$ -	0.00%
6.13	Monitoring/Compliance	\$ -	-		\$ -		\$ -	\$ -	\$ -	none allocated
6.14	Equipment Purchase/Maintenance	\$ -	-		\$ -		\$ -	\$ -	\$ -	none allocated
6.15	Supplies	\$ 1,500 \$	-		\$ -		\$ 1,500 \$	\$ 1,500 \$	\$ -	0.00%
6.16	Storage Space Fees	\$ 1,900 \$	-		\$ -		\$ 1,900 \$	\$ 1,900 \$	\$ -	0.00%
6.17	Liability/Property Insurance	\$ 300 \$	-		\$ -		\$ 300 \$	\$ 300 \$	\$ -	0.00%
6.18	Conferences & Training	\$ 4,980 \$	-		\$ -		\$ 4,980 \$	\$ 4,980 \$	\$ -	0.00%
6.19	IT Monitoring Services	\$ 100 \$	-		\$ -		\$ 100 \$	\$ 100 \$	\$ -	0.00%
6.20	Custom: Enter in Tab 6.0	\$ -	-		\$ -		\$ -	\$ -	\$ -	none allocated
	SUBTOTAL	\$ 66,380 \$	-		\$ 1,000 \$		\$ 67,380 \$	\$ 73,680 \$	\$ (6,200)	-9.43%
										1

Line item changes requiring further detail

Chicago Department of Planning and Development

CA: Janet-Heights Avalon Park

SSA Non-Service (Office) Personnel	SSA Name and Title in (including Full-time or Part-time)	SSA Number	SSA Salary	SSA Employer	Total SSA Cost	Levy for 2022 Budget	Loss Collection	TIF Rebate Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
7.0A	Only enter SSA portion of wages and fringe. Total wages will be entered on Cost Allocation tab												
7.01	Francis Payne, Executive Director		\$ 80,000	\$ 5,000	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000	\$ 89,000	\$ (3,000)	-3.41%
7.02	Charles Johnson Program Manager		\$ 30,000	\$ 3,000	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ 33,000	\$ 63,000	\$ (20,000)	-57.74%
7.03	Administrative Assistant		\$ 25,000	\$ 500	\$ 25,500	\$ 25,500	\$ -	\$ -	\$ -	\$ 25,500	\$ 25,500	\$ -	new
7.04	SSA Outreach Coordinator		\$ 25,000	\$ 500	\$ 25,500	\$ 25,500	\$ -	\$ -	\$ -	\$ 25,500	\$ 25,500	\$ -	new
7.05	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.06	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.07	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.08	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.09	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.10	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.11	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.12	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.13	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.14	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.15	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.16	Enter Name and Title in (including Full-time or Part-time)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
	TOTAL NON-SERVICE PERSONNEL		\$ 160,000	\$ 9,000	\$ 169,000	\$ 169,000	\$ -	\$ -	\$ -	\$ 169,000	\$ 141,000	\$ 28,000	NOTE: Totals from this row populate the Budget Summary page Section 7.0

Line item changes requiring further detail

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