

# 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: 95th - Ashland Special Service Area Number 69  
 SSA Provider Name: Greater Auburn Graham Development Corporation  
 Submission Date: 4.15.13

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

\*required if findings exist

**95th-Ashland**

**Special Service Area Number 69**

**(Greater Auburn Gresham Development Corporation, Contractor)**

**Years Ended December 31, 2022 and 2021**

**95th-Ashland**  
**Special Service Area Number 69**

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on Financial Statements**

We have audited the accompanying financial statements of 95th-Ashland Special Service Area Number 69 (a taxing district authorized by the City of Chicago) as of December 31, 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 95th-Ashland Special Service Area Number 69 (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 95th-Ashland Special Service Area Number 69. The supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Bravos & Associates CPAs*

April 21, 2023  
Schaumburg, Illinois

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95th-Ashland Special Service Area # 69  
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	\$ 53,937	\$ -	\$ 53,937	\$ 50,225	\$ -	\$ 50,225
Property tax receivable, net of allowance for uncollectable taxes of \$ 22,000 and \$ 22,000	533,819	-	533,819	418,533	-	418,533
Tif Rebate receivable	-	-	-	-	-	-
<u>Total Assets</u>	<u>587,756</u>	<u>-</u>	<u>587,756</u>	<u>468,758</u>	<u>-</u>	<u>468,758</u>
<u>Liabilities</u>						
Accounts payable	\$ 20,050	\$ -	\$ 20,050	\$ 14,300	\$ -	\$ 14,300
<u>Deferred Inflows</u>						
Deferred property tax revenue	431,366	(431,366)	-	418,533	(418,533)	-
<u>Fund Balances/Net Position</u>						
Unassigned	136,340	(136,340)	-	35,925	(35,925)	-
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 587,756</u>			<u>\$ 468,758</u>		
<u>Total net position - Unassigned</u>		<u>\$ (567,706)</u>	<u>\$ 567,706</u>		<u>\$ (454,458)</u>	<u>\$ 454,458</u>
Amounts reported for governmental activities in the statements of net position are different because:						
Total fund balance - governmental fund				\$ 136,340		\$ 35,925
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.				431,366		418,533
<u>Total net position - governmental activities</u>				<u>\$ 567,706</u>		<u>\$ 454,458</u>

95th-Ashland Special Service Area Number 69  
Statements of Activities and Governmental Fund Revenues, Expenditures  
and Changes in Fund Balance  
Years ended December 31, 2022 and 2021

	2022			2021		
	Governmental Fund	Adjustments	Statements of Activities	Governmental Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues	\$ 386,770	\$ 12,833	\$ 399,603	\$ 345,586	\$ 16,070	\$ 361,656
TIF Rebates	-	-	-	-	-	-
Other	29	-	29	3	-	3
<u>Total revenues</u>	<u>386,799</u>	<u>12,833</u>	<u>399,632</u>	<u>345,589</u>	<u>16,070</u>	<u>361,659</u>
<u>Expenditures</u>						
1.00 Customer Attraction	50,988	-	50,988	51,875	-	51,875
2.00 Public Way Aesthetics	68,156	-	68,156	101,688	-	101,688
4.00 Economic/Development	27,073	-	27,073	35,246	-	35,246
5.00 Safety Programs	54,463	-	54,463	70,000	-	70,000
6.00 SSA Management	34,212	-	34,212	28,573	-	28,573
7.00 Personnel	51,492	-	51,492	63,046	-	63,046
<u>Total expenditures</u>	<u>286,384</u>	<u>-</u>	<u>286,384</u>	<u>350,428</u>	<u>-</u>	<u>350,428</u>
Excess of revenues over (under) expenditures	<u>100,415</u>	<u>12,833</u>	<u>113,248</u>	<u>(4,839)</u>	<u>16,070</u>	<u>11,231</u>
<u>Change in Net Position</u>	100,415	12,833	113,248	(4,839)	16,070	11,231
<u>Fund balance/net position beginning of the year</u>	<u>35,925</u>	<u>418,533</u>	<u>454,458</u>	<u>40,764</u>	<u>402,463</u>	<u>443,227</u>
<u>Fund balance/net position at end of the year</u>	<u>\$ 136,340</u>	<u>\$ 431,366</u>	<u>\$ 567,706</u>	<u>\$ 35,925</u>	<u>\$ 418,533</u>	<u>\$ 454,458</u>

95th-Ashland Special Service Area Number 69  
Statements of Activities and Governmental Fund Revenues, Expenditures  
and Changes in Fund Balance  
Years ended December 31, 2022 and 2021

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	<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	\$ 100,415	\$ (4,839)
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>12,833</u>	<u>16,070</u>
<u>Change in Net Position</u>	<u>\$ 113,248</u>	<u>\$ 11,231</u>

95th-Ashland Special Service Area Number 69  
Statement of Revenue and Expenditures  
Budget and Actual - General Fund  
Years end December 31, 2022 and 2021

	2022			2021		
	Budget	Actual	Over (Under) Variance	Budget	Actual	Over (Under) Variance
<b>Revenues:</b>						
Property revenues	\$ 453,366	\$ 386,770	\$ (66,596)	\$ 440,533	\$ 345,586	\$ (94,947)
TIF rebates	-	-	-	-	-	-
Interest Income	-	29	29	-	3	3
<u>Total revenues</u>	<u>453,366</u>	<u>386,799</u>	<u>(66,567)</u>	<u>440,533</u>	<u>345,589</u>	<u>(94,944)</u>
<b>Expenses &amp; Programs:</b>						
1.00 Customer Attraction	62,430	50,988	(11,442)	59,210	51,875	(7,335)
2.00 Public Way Aesthetics	140,000	68,156	(71,844)	145,000	101,688	(43,312)
4.00 Economic/Development	58,219	27,073	(31,146)	47,719	35,246	(12,473)
5.00 Safety Programs	70,000	54,463	(15,537)	70,000	70,000	-
6.00 SSA Management	55,559	34,212	(21,347)	55,559	28,573	(26,986)
7.00 Personnel	68,658	51,492	(17,166)	63,045	63,046	1
<u>Totals Expenditures</u>	<u>454,866</u>	<u>286,384</u>	<u>(168,482)</u>	<u>440,533</u>	<u>350,428</u>	<u>(90,105)</u>
<u>Excess of revenues over (under) expenditures</u>	<u>(1,500)</u>	<u>100,415</u>	<u>101,915</u>	<u>-</u>	<u>(4,839)</u>	<u>(4,839)</u>
<u>Carryover</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<u>Net revenues in excess of expenditures</u>	<u>\$ -</u>	<u>\$ 100,415</u>	<u>\$ 100,415</u>	<u>\$ 5,000</u>	<u>\$ (4,839)</u>	<u>\$ (9,839)</u>

95th-Ashland Special Service Area Number 69  
(Greater Auburn Gresham Development Corporation, Contractor)  
Notes to Financial Statements  
December 31, 2022 and 2021

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**Summary of Accounting Policies**

**Nature of Reporting Entity**

Special Service Area (SSA) # 69 is a taxing district authorized by the City of Chicago and located in Chicago, Illinois. Its scope of services is to fund activities to improve and enhance the 95th Street commercial retail district. The SSA is funded by property taxes levied on properties within the SSA boundaries, which are collected by the Cook County Treasurer, and then distributed by the City of Chicago to the SSA.

Special Service Area # 69 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Greater Auburn Gresham Development Corporation to perform administrative duties as the service provider for this SSA during the reporting period, 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 on one major governmental fund, the General Fund.

**Income Taxes**

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

**Measurement Focus and Basis of Accounting**

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

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

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

95th-Ashland Special Service Area Number 69  
(Greater Auburn Gresham Development Corporation, Contractor)  
Notes to Financial Statements  
December 31, 2022 and 2021

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**Budgetary Information**

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

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

**Cash and Investments**

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

**Deferred Outflows/Inflows of Resources**

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

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

**Net Position Flow Assumption**

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

**Fund Balance Flow Assumptions**

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

95th-Ashland Special Service Area Number 69  
(Greater Auburn Gresham Development Corporation, Contractor)  
Notes to Financial Statements  
December 31, 2022 and 2021

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**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 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 SSA's share to the City of Chicago who then remits the monies to the SSA.

Estimates

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

Comparative Data

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

95th-Ashland Special Service Area Number 69  
(Greater Auburn Gresham Development Corporation, Contractor)  
Notes to Financial Statements  
December 31, 2022 and 2021

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**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 \$ 53,937 and \$ 50,225, respectively.

Receivables

Property tax receivables as of December 31, 2022 and 2021 in the amounts of \$ 533,819 and \$ 418,533 respectively for both years are presented net of an allowance for uncollectible taxes as of December 31, 2022 and 2021 in the amount of \$ 22,000.

TIF Rebate Receivables (TIF) Tax Increment Financing is a special funding tool used by the City of Chicago to promote public and private investment across the city. Funds are used to build and repair roads and infrastructure, clean polluted land and put vacant properties back to productive use, usually in conjunction with private development projects. Tif receivables for both years were due to SSA #69. No TIF receivables were presented and no allowance for uncollectible amounts for each year 2022 and 2021 was presented.

Use of Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

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

Related Party Transactions

The Organization is an affiliate of Special Service Area Number 32 and Greater Auburn Gresham Development Corporation. During the years ended December 31, 2022 and 2021 Special Service Area Number 32 and the Greater Auburn Gresham Development Corporation as the sole service provider to administer and provide direct services on behalf of the Organization which has no employees.

The Special Service Area was charged for repayment of advances by Greater Auburn Gresham Development Corporation for various Expenses & Program cost as of December 31, 2022, and 2021 in the amount of \$ 69,000 and \$ 93,000 respectively. In addition, the commission was charged as of December 31, 2022, and 2021 \$ 70,692 and \$ 53,867 respectively for employee and administrative costs. Reimbursements of advances and administrative costs to Greater Auburn Gresham Development Corporation totaled \$ 139,692 and \$ 146,867 respectively.

95-Ashland Special Service Area Number 69  
 (Greater Auburn Gresham Development Corporation, 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 &amp; Program Costs:</u>		
1.01 Website	\$ 4,000	\$ 5,000
1.02 Special Events	5,000	-
2.02 Landscaping	5,000	24,000
2.03 Façade Enhancement Program	-	10,000
2.07 Sidewalk Maintenance Materials & Supplies	-	10,000
2.08 Sidewalk Maintenance Service Contracts	40,000	18,000
2.11 Snow Removal	-	10,000
4.01 Site Marketing	-	3,000
4.02 Group Purchase	-	3,000
4.07 Impact Study Market Study Branding Study	-	3,000
4.11 Surety	-	7,000
5.03 Security Patrol Services	15,000	-
<u>Total Expense &amp; Program Costs:</u>	<u>69,000</u>	<u>93,000</u>
 <u>Administrative Costs:</u>		
6.01 SSA Annual and Quarterly Reports	3,000	3,000
6.03 Bookkeeping	13,200	-
6.04 Office Rent	-	3,666
6.05 Office Utilities/Telephone	-	3,000
6.06 Office Supplies	-	2,885
6.08 Office Printing	3,000	3,000
<u>Total Administrative Costs:</u>	<u>19,200</u>	<u>15,551</u>
 <u>Salaries Allocation</u>		
7.01 Executive Director	13,245	17,660
7.02 Administrative Coordinator	16,497	13,832
7.03 Administrative Assistant	21,750	6,824
<u>Total Salaries</u>	<u>51,492</u>	<u>38,316</u>
 <u>Total Administrative Costs:</u>	<u>70,692</u>	<u>53,867</u>
 <u>Total Expenditures</u>	<u>\$ 139,692</u>	<u>\$ 146,867</u>



## **Bravos & Associates**

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### **INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION**

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

#### **Supplementary Information**

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

*Bravos & Associates CPAs*

April 21, 2023  
Schaumburg, Illinois

95th-Ashland Special Service Area Number 69  
Detail Schedule of Revenues and Expenditures  
Budget and Actual - General Fund  
Year ended December 31, 2022

	2022		Over (Under) Variance
	Budget	Actual	
<b>Revenues:</b>			
Property revenues	\$ 453,366	\$ 386,770	\$ (66,596)
TIF Rebates	-	-	-
Other	-	29	29
<u>Total revenues</u>	<u>453,366</u>	<u>386,799</u>	<u>(66,567)</u>
 <b>Expenses &amp; Programs:</b>			
<u>1.00 Customer Attraction</u>			
1.01 Website	9,285	9,285	-
1.02 Special Events	9,500	9,500	-
1.04 Social Media Outreach	11,645	7,653	(3,992)
1.06 Holiday Decorations	13,000	13,000	-
1.07 Printing Materials	4,000	4,000	-
1.08 CTA Advertisement	15,000	7,550	(7,450)
<u>Totals</u>	<u>62,430</u>	<u>50,988</u>	<u>(11,442)</u>
 <u>2.00 Public Way Aesthetics</u>			
2.02 Landscaping (plants, water)	25,000	5,000	(20,000)
2.03 Façade Enhancement Program - Rebates	10,000	-	(10,000)
2.07 Sidewalk Maintenance Materials & Supplies	25,000	-	(25,000)
2.08 Sidewalk Maintenance-Service Contracts	65,000	63,156	(1,844)
2.11 Snow Removal	15,000	-	(15,000)
<u>Totals</u>	<u>140,000</u>	<u>68,156</u>	<u>(71,844)</u>
 <u>4.00 Economic/Development</u>			
4.01 Site Marketing	18,000	9,250	(8,750)
4.02 Group Purchasing Program	16,719	8,023	(8,696)
4.07 Impact Study. Branding	6,500	-	(6,500)
4.08 Master Planning	10,000	9,800	(200)
4.10 City Re-Payment	3,000	-	(3,000)
4.11 Survey	4,000	-	(4,000)
<u>Totals</u>	<u>58,219</u>	<u>27,073</u>	<u>(31,146)</u>

95th-Ashland Special Service Area Number 69  
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>5.00 Safety Programs</u>			
5.03 Security Patrol Services	70,000	54,463	(15,537)
<u>Totals</u>	<u>70,000</u>	<u>54,463</u>	<u>(15,537)</u>
<u>6.00 SSA Management</u>			
6.01 SSA Annual & Quarterly Report	3,000	3,000	-
6.02 SSA Audit	7,000	3,600	(3,400)
6.03 Bookkeeping	4,000	3,905	(95)
6.04 Office Rent	8,100	8,100	-
6.05 Office Utilities	3,259	1,100	(2,159)
6.06 Office Supplies	3,600	1,905	(1,695)
6.07 Office Equipment Lease/Maintenance	3,600	2,000	(1,600)
6.08 Office Printing	3,000	3,000	-
6.09 Postage	1,000	-	(1,000)
6.10 Meeting Expense	2,000	752	(1,248)
6.11 Subscription /Dues	1,000	-	(1,000)
6.12 Bank Service Fees	1,000	100	(900)
6.12.1 Loan Interest	1,000	-	(1,000)
6.13 Monitoring-Compliance	3,000	3,000	-
6.14 Equipment Purchase Maintenance	3,000	-	(3,000)
6.16 Storage Fees	2,000	2,000	-
6.17 Liability /Property Insurance	1,000	-	(1,000)
6.18 Conferences & Training	3,000	-	(3,000)
6.19 IT Monitoring Services	2,000	1,750	(250)
<u>Totals</u>	<u>55,559</u>	<u>34,212</u>	<u>(21,347)</u>

95th-Ashland Special Service Area Number 69  
Detail Schedule of Revenues and Expenditures  
Budget and Actual - General Fund  
Year ended December 31, 2022

	<u>2022</u>		<u>Over (Under)</u> <u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	
<u>7.00 Personnel</u>			
7.01 Executive Director	17,660	13,245	(4,415)
7.02 Program Manager	21,998	16,497	(5,501)
7.03 Administrator Assistance.	<u>29,000</u>	<u>21,750</u>	<u>(7,250)</u>
<u>Totals</u>	<u>68,658</u>	<u>51,492</u>	<u>(17,166)</u>
<u>Totals Expenses &amp; Programs</u>	<u>454,866</u>	<u>286,384</u>	<u>(168,482)</u>
<u>Excess/(deficit) of Revenues over Expenditures</u>	<u>\$ (1,500)</u>	<u>\$ 100,415</u>	<u>\$ (101,915)</u>
Carryover Funds	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Net Revenues in Excess/ (Deficit) of Expenditures	<u>\$ -</u>	<u>\$ 100,415</u>	<u>\$ 100,415</u>

95<sup>th</sup>-Ashland Special Service Area Number 69  
(Greater Auburn Gresham Development Corporation, Contractor)  
Schedule of Audit Findings  
December 31, 2022 and 2021

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We have reviewed the Agreement for Special Service Area Number 69 between the City of Chicago and the Contractor for the years 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>2022</u>	<u>2021</u>
Current year Levy	\$ 409,455	\$ 400,267
Estimated Loss Collection	40,266	35,266
Deferred property tax revenue was	431,366	418,533
Allowance for receivable loss collection is	22,000	22,000
Approximately	5.37%	5.50%

# State of Illinois

Department of Financial and Professional Regulation  
Division of Professional Regulation

LICENSE NO.  
085.009475

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 specified below.

EXPIRES:  
09/30/2024

LICENSED CERTIFIED PUBLIC ACCOUNTANT



THOMAS WILLIAM BRAVOS  
202 LYNNE DRIVE  
TWIN LAKES, WI 53181



MARIO TRETO, JR.  
ACTING SECRETARY

CECILIA ABUNDIS  
ACTING DIRECTOR

The official status of this license can be verified at [www.idmr.com](http://www.idmr.com)

16010765

## Exhibit A Budget

**Special Service Area # 69**

<b>SSA Name:</b>	95th/Ashland
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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 #0D16	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
<b>1.00 Customer Attraction</b>	\$51,000	\$6,285	\$1,500	\$0	\$3,645	\$62,430
<b>2.00 Public Way Aesthetics</b>	\$112,738	\$27,262	\$0	\$0	\$0	\$140,000
<b>3.00 Sustainability and Public Places</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>4.00 Economic/ Business Development</b>	\$56,500	\$1,719	\$0	\$0	\$0	\$58,219
<b>5.00 Public Health and Safety Programs</b>	\$65,000	\$5,000	\$0	\$0	\$0	\$70,000
<b>6.00 SSA Management</b>	\$55,559	\$0	\$0	\$0	\$0	\$55,559
<b>7.00 Personnel</b>	\$68,658	\$0	\$0	\$0	\$0	\$68,658
<b>Sub-total</b>	\$409,455	\$40,266	\$0	\$0	\$0	\$449,721
<b>GRAND TOTALS</b>	<b>Levy Total</b>	<b>\$449,721</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$3,645</b>	<b>\$454,866</b>

#### LEVY ANALYSIS

Estimated 2021 EAV:	\$37,074,097
Authorized Tax Rate Cap:	2.000%
Maximum Potential Levy limited by Rate Cap:	\$741,482
Requested 2021 Levy Amount:	\$449,721
Estimated Tax Rate to Generate 2020 Levy:	1.2130%

<b>SSA Name:</b>	<b>95th/Ashland</b>
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<b>LEVY CHANGE FROM PREVIOUS YEAR</b>	
2020 Levy Total (in 2021 budget)	<b>\$435,533</b>
2021 Levy Total (in 2022 budget)	<b>\$449,721</b>
Percentage Change	<b>3.26%</b>
Community meeting required if levy amount increases greater than 5% from previous levy.	

<b>CARRYOVER CALCULATION</b>	
2021 Budget Total	<b>\$440,533</b>
Carryover request for 2022	<b>\$1,500</b>
Percentage	<b>0.340%</b>
<b>Must be less than 25%</b>	

SSA Name:	95th/Ashland
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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



SSA Number: 89	SSA Tax Authority Term: 2014-2023	Chicago Department of Planning and Development
SSA Name: 951N/Ashtand		

2.0	Public Way Aesthetics	Explanation 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
2.01	Acid Etching Removal and/or Prevention		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.02	Landscaping (plants, watering, etc.)	Provide Enhanced landscaping services May-September. Ashtand Ave from 80th to 95th both sides of street	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ (5,000)	-16.67%
2.03	Facade Enhancement Program - Rebates	Provide SSA business rebates for building improvements		\$ 10,000	\$ -			\$ 10,000	\$ 10,000	\$ -	0.00%
2.04	Way Finding/Signage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.05	Streetscape Elements (including capital, installation, maintenance, and repair)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.06	Public Art		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.07	Sidewalk Maintenance - Materials and Supplies	Debris Removal 2 days a week, 4 hrs a day - vendor Cleanstate	\$ 17,738	\$ 7,262	\$ -			\$ 25,000	\$ 25,000	\$ -	0.00%
2.08	Sidewalk Maintenance - Service Contract	Debris removal 3 days a week, 8 hrs a day - vendor Urban Green Team	\$ 65,000		\$ -			\$ 65,000	\$ 65,000	\$ -	0.00%
2.09	Maintenance - On-staff Personnel	Enter names, titles, and funding sources on Tab 7.0 Personnel	\$ -	\$ -				\$ -	\$ -	\$ -	none allocated
2.10	City Permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.11	Snow Removal	Provide SSA businesses with architectural services such as renderings and designs for improvement, hire at least 4 interns during a 18 week period.	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0.00%
2.12					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.13			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.14			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.15			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.16			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			<b>\$ 112,738</b>	<b>\$ 27,262</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 145,000</b>	<b>\$ (5,000)</b>	<b>-3.45%</b>

Line item changes requiring further detail

Deliverables		Metrics/Outcomes						COMMENTS
2.00	Public Way Aesthetics							
2.01	Acid Etching Removal and/or Prevention							
2.02	Landscaping (plants, watering, etc.)	Number of trees/bushes planted	30	30		60	60	
2.03	Facade Enhancement Program - Rebates	Number of businesses that received a rebate	2	2		4	4	
2.04	Way Finding/Signage							
2.05	Streetscape Elements (including capital, installation, maintenance, and repair)							
2.06	Public Art							
2.07	Sidewalk Maintenance - Materials and Supplies	Number of blocks serviced	100	124		224	224	
2.08	Sidewalk Maintenance - Service Contract	Number of blocks serviced	250	250	250	250	1,000	424

SSA Number: 69		SSA Tax Authority Term: 2014-2023						
SSA Name: 950VAshtand		Chicago Department of Planning and Development						
2.09	Maintenance - On-staff Personnel						-	
2.10	City Permits						-	
2.11	Architects Hired	Number of interns hired		4			4	4
2.12							-	
2.13							-	
2.14							-	
2.15							-	
2.16							-	

SSA Number: 89	SSA Tax Authority Term: 2014-2023	SSA Budget Workplan 2022v1.3
SSA Name: 95th/Ashland		Chicago Department of Planning and Development

3.0	Sustainability & Public Places	Explanation 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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.02	Small Business Energy Efficiency Retrofits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.03	Public Transit Enhancements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.04	Bicycle Transit Enhancements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.05	Bicycle Valet		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.06			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.07			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.08			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.09			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.10			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.11			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated

Line item changes requiring further detail

Deliverables								COMMENTS
3.0	Sustainability & Public Places	Metrics/Outcomes						
3.01	Garbage/Recycling Material Program							
3.02	Small Business Energy Efficiency Retrofits							
3.03	Public Transit Enhancements							
3.04	Bicycle Transit Enhancements							
3.05	Bicycle Valet							
3.06								
3.07								
3.08								
3.09								
3.10								
3.11								
3.12								

SSA Number: 69	SSA Tax Authority Term: 2014-2023	SSA Budget Workplan 2022v1.3
SSA Name: 956/Ashland	Chicago Department of Planning and Development	

4.0	Economic/Business Development	Explanation 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
4.01	Site Marketing (materials, services, etc.)	Develop site marketing materials, plans, and brochures to market 2 sites, vendor to be determined	\$ 18,000	\$ -	\$ -	\$ -		\$ 18,000	\$ 20,000	\$ (2,000)	-10.00%
4.02	Group Purchasing Program	Marketing program for group purchases at least 12 times per year	\$ 15,000	\$ 1,719	\$ -	\$ -	\$ -	\$ 16,719		\$ 16,719	new
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	Wi-Fi District Infrastructure/Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.06	Strategic Planning			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.07	Economic Impact Study, Market Study, Branding Study etc.	Coordinate branding study to develop business district identification and to promote investment, vendor TBD.	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ 8,000	\$ (1,500)	-18.75%
4.08	Master Planning	Coordinate Planning with business owners and community stake holders to develop master plan for business district.	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 13,057	\$ (3,057)	-23.41%
4.09	SSA Designation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.10	Commissioners Workshop	Provide SSA Commissioners with Business District work shop	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
4.11	Survey	Survey local businesses to determine vendor satisfaction (Security & Debris removal)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 3,000	\$ 1,000	33.33%
<b>SUBTOTAL</b>			<b>\$ 66,500</b>	<b>\$ 1,719</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,219</b>	<b>\$ 47,067</b>	<b>\$ 11,162</b>	<b>24%</b>
Line item changes requiring further detail											2

4.0	Economic/Business Development	Deliverables	Metrics/Outcomes						COMMENTS
4.01	Site Marketing (materials, services, etc.)	Number of vacant sites marketed	1	1	1	1	4	4	
4.02	Group Purchasing Program	Every two months marketing campaign or purchases	1	1	2	2	6	6	New budgeted item
4.03	Supplemental Transit (if subcontracted)								
4.04	Shuttle Service Non-Personnel Expenses								
4.04.1	Shuttle Service Personnel Expenses								
4.05	Wi-Fi District Infrastructure/Maintenance								
4.06	Strategic Planning								
4.07	Economic Impact Study, Market Study, Branding Study etc.	Identify and hire sub contractor for branding study	1	1			2	1	
4.08	Master Planning	Number of planning meetings held	2	2	2	2	8	2	
4.09	SSA Designation								
4.10	Commissioners Workshop	Coordinate Training Session for SSA Commissioners	1	1			2	2	
4.11	Survey	Create and conduct survey			1	1	2	1	



SSA Number: 69	SSA Tax Authority Term: 2014-2023	SSA Budget Workplan 2022v1.3
SSA Name: 95th/Ashland		Chicago Department of Planning and Development

6.0	SSA Management	Explanation 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
6.01	SSA Annual Report	Annual Report	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.02	SSA Audit	Provide Annual Audit	\$ 7,000	\$ -		\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
6.03	Bookkeeping	Prepare SSA portion of bookkeeping	\$ 4,000	\$ -		\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
6.04	Office Rent	Rent for 12 months at \$500 a month	\$ 8,100	\$ -		\$ -	\$ -	\$ 8,100	\$ 8,100	\$ -	0.00%
6.05	Office Utilities	SSA portion of phone and electrical expenses	\$ 3,259	\$ -		\$ -	\$ -	\$ 3,259	\$ 3,259	\$ -	0.00%
6.06	Office Supplies	SSA portion of paper, pens, toiletries, cleaning supplies, etc	\$ 3,600	\$ -		\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
6.07	Office Equipment Lease/Maintenance	SSA portion of Xerox machine, computers, etc	\$ 3,600	\$ -		\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
6.08	Office Printing	Printing Documents, reports, etc	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.09	Postage	SSA mailings and postage based on 2018 actual	\$ 1,000	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.10	Commission Meetings and Trainings	Expenses limited to materials and refreshments for Commission meetings and parking reimbursement for commissioners and Service Provider staff to attend DPD-required trainings	\$ 2,000	\$ -		\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
6.11	Subscriptions/Dues	Subscription and membership dues to business publications such as Crains and GIS	\$ 1,000	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.12	SSA Bank Account Fees	[Expenses limited to SSA bank account fees. Show how estimate was calculated.]	\$ 1,000	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.12.1	Loan Interest incurred by Service Provider	[Expenses limited to interest on Service Provider loans. Show how estimate was calculated.]	\$ 1,000	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.13	Monitoring/Compliance	Daily check ins with security and debris removal team. Monitor and comply with program guidelines, provide monthly reports	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.14	Equipment Purchase/Maintenance	Debris removal, equipment, shovels, rakes, brooms and garbage cans.	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.15	Supplies			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.16	Storage Space Fees	Storage expenses	\$ 2,000	\$ -		\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
6.17	Liability/Property Insurance	General liability expense	\$ 1,000	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.18	Conferences & Training	Registration and Fees (Excluding travel expenses)	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.19	IT Monitoring Services	Provide technical assistance to monitoring programs	\$ 2,000	\$ -		\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
6.20	Custom: Enter in Tab 6.0		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			<b>\$ 65,559</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,559</b>	<b>\$ 65,559</b>	<b>\$ -</b>	<b>0.00%</b>
Line item changes requiring further detail											

Description	Only enter SSA portion of wages and fringe. Total wages will be entered on Cost Allocation tab			Levy for 2022 Budget	Loss Collection	Carry Over (not eligible for personnel costs)	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	Ch
	SSA Wages	SSA Fringe	Total SSA Cost									
Provides Administrative Oversight	\$ 17,000	\$ 660	\$ 17,660	\$ 17,660	\$ -		\$ -	\$ -	\$ 17,660	\$ 17,660	\$ -	0.
Provides Management and Coordination of SSA Programs	\$ 19,000	\$ 2,998	\$ 21,998	\$ 21,998	\$ -		\$ -	\$ -	\$ 21,998	\$ 21,998	\$ -	0.
Administrative Assistance to all SSA Programs	\$ 27,100	\$ 1,900	\$ 29,000	\$ 29,000	\$ -		\$ -	\$ -	\$ 29,000	\$ 23,387	\$ 5,613	24
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	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n allo
<b>AL NON-SERVICE PERSONNEL</b>	<b>\$ 63,100</b>	<b>\$ 5,558</b>	<b>\$ 68,658</b>	<b>\$ 68,658</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,658</b>	<b>\$ 63,045</b>	NOTE: Total from this r	

SSA Tax Authority Term: 2014-2023		SSA Budget Workplan 2022v1.3										
Chicago Department of Planning and Development												
	SSA Wages	SSA Fringe	Total SSA Cost	2020 Levy	Loss Collection	Carry Over (not eligible for personnel costs)	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	NOTE: Service Personnel bus drivers employed by 1 are counted with their pr included in the 7.0 Perso	
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	NOTE: Totals from this
Bus driver employed by Service Provider	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
Bus driver employed by Service Provider	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	n
	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	NOTE: Totals from this
<b>TOTAL SERVICE PERSONNEL</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL PERSONNEL</b>	\$ 63,100	\$ 5,558	\$ 68,658	\$ 68,658	\$ -		\$ -	\$ -	\$ 68,658	\$ 63,045		

Profits and Total Personnel Cost			Admin % Calculation		Admin % of 2021 Levy (not total budget):	27.62%
	SSA Cost	Calculations			State Statute limits SSA administrative expenses at 30% of the Levy Budget. Carryover funds cannot be used for administrative expenses.	
Social Security	\$3,912	=B8 .0620 x (Cell D39) Total Wages for all staff itemized in the Cost Allocation Plan	Total SSA Management (Category 6.0)	\$ 55,559		
Medicare	\$915	= .0145 x (Cell D39) Total Wages for all staff itemized in this Cost Allocation Plan		plus	Service Provider Comments	
Insurance	\$731		Total SSA Non-Service Personnel (Category 7.0A)	\$ 68,658		
Contribution	\$0			equals	Service Provider Comments	
Payment Tax Act	\$0		Total Administrative Costs	\$ 124,217		
(here)	\$0			divided by	Service Provider Comments	
(Lines 1a - 5)	\$5,558	Must match Cell E39 Total Fringe for all staff itemized in this Cost Allocation Plan	Total 2020 Levy Budget	\$ 449,721		
(Line 8 plus Cell D39 above)	\$68,658	Must match Cell F39 Total Personnel Cost in this Cost Allocation Plan		equals	Service Provider Comments	
			Admin %	27.6209%		