

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

### Audit Report Package Transmittal Checklist

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

SSA Name and number: Auburn Garsham 79th St  
 SSA Provider Name: Garsham Auburn Garsham Development Corp.  
 Submission Date: 4/27/22

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

\*required if findings exist

**Auburn Gresham 79th Street**

**Special Service Area Number 32**

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

**Years Ended December 31, 2021 and 2020**

**Auburn Gresham 79th Street**  
**Special Service Area Number 32**

---

<u>Contents</u>	<u>Page</u>
<b><u>Independent Auditor's Report</u></b>	1-2
<b><u>Financial Statements</u></b>	
Statements of Net Position and Governmental Fund Balance Sheets	3
Statements of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance	4-5
Statement of Revenues and Expenditures -Budget and Actual	6
Notes to Financial Statements	7-11
<b><u>Independent Auditor's Report on the Supplementary Information</u></b>	12
Detailed Schedule of Revenues and Expenditures - Budget and Actual - General Fund	13-15
Schedule of Audit Findings	16



## **Bravos & Associates**

*Certified Public Accountants*

**10 North Martingale Road Suite 400  
Schaumburg, Illinois 60173  
(630) 893-6753**

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

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32  
(Greater Auburn Gresham Development Corporation, Contractor)  
Chicago, Illinois

#### **Report on Financial Statements**

We have audited the accompanying financial statements of Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32 (a taxing district authorized by the City of Chicago) as of December 31, 2021 and 2020, which comprise the statements of net position and governmental fund balance sheets as of December 31, 2021 and 2020, and the related statements of activities and governmental fund, revenues, expenditures and changes in fund balance, and statement of revenues and expenditures-budget and actual-general fund for the years then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall financial statements.

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32 (a taxing district authorized by the City of Chicago), as of December 31, 2021 and 2020, and its statements of activities, and governmental funds, revenues, expenditures and changes in fund balances for the years then ended and the changes in financial position and budgetary comparison for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

## Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The comparison schedules of actual revenues and expenses to budget for the years ended December 31, 2021 and 2020 on pages 13-15, are presented for comparison and analysis purposes only and are not a required part of the financial statements but are required by the City of Chicago Department of Housing and Economic Development and the City of Chicago Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32. The supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Bravos & Associates CPAs*

April 5, 2022  
Schaumburg, Illinois

Page 2



The CPA. Never Underestimate The Value.®

Auburn Gresham 79th Street Special Service Area # 32  
Statements of Net Position and Governmental Fund Balance Sheets  
December 31, 2021 and 2020

	<u>2021</u>			<u>2020</u>		
	<u>Governmental Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>	<u>Governmental Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>Assets</u>						
Cash	\$ 46,213	\$ -	\$ 46,213	\$ 55,133	\$ -	\$ 55,133
Property tax receivable, net of allowance for uncollectable taxes of \$ 22,000 and \$ 22,000	411,598	-	411,598	453,865	-	453,865
Tif Rebate receivable	<u>22,373</u>	<u>-</u>	<u>22,373</u>	<u>22,366</u>	<u>-</u>	<u>22,366</u>
<u>Total Assets</u>	<u>480,184</u>	<u>-</u>	<u>480,184</u>	<u>531,364</u>	<u>-</u>	<u>531,364</u>
<u>Liabilities</u>						
Accounts payable	\$ 7,750	\$ -	\$ 7,750	\$ 6,377	\$ -	\$ 6,377
Due to GAGDC-Contractor	1,865			1,865	-	1,865
<u>Deferred Inflows</u>						
Deferred property tax revenue	433,971	(433,971)	-	476,229	(476,229)	-
<u>Fund Balances/Net Position</u>						
Unassigned	<u>36,598</u>	<u>(36,598)</u>	<u>-</u>	<u>46,893</u>	<u>(46,893)</u>	<u>-</u>
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 480,184</u>			<u>\$ 531,364</u>		
<u>Total net position - Unassigned</u>		<u>\$ (470,569)</u>	<u>\$ 472,434</u>		<u>\$ (523,122)</u>	<u>\$ 523,122</u>

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

Total fund balance - governmental fund	\$ 36,598	\$ 46,893
--	-----------	-----------

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>433,971</u>	<u>476,229</u>
<u>Total net position - governmental activities</u>	<u>\$ 470,569</u>	<u>\$ 523,122</u>

Auburn Gresham 79th Street Special Service Area Number 32  
Statements of Activities and Governmental Fund Revenues, Expenditures  
and Changes in Fund Balance  
Years ended December 31, 2021 and 2020

	2021			2020		
	Governmental Fund	Adjustments	Statements of Activities	Governmental Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues	\$ 403,902	\$ 30,069	\$ 433,971	\$ 377,182	\$ 59,080	\$ 436,262
TIF Rebates	22,373	-	22,373	-	-	-
Other	4	-	4	45	-	45
<u>Total revenues</u>	<u>426,279</u>	<u>30,069</u>	<u>456,348</u>	<u>377,227</u>	<u>59,080</u>	<u>436,307</u>
<u>Expenditures</u>						
1.00 Customer Attraction	115,794	-	115,794	44,974	-	44,974
2.00 Public Way Aesthetics	115,531	-	115,531	122,000	-	122,000
4.00 Economic/Development	22,969	-	22,969	20,300	-	20,300
5.00 Safety Programs	64,817	-	64,817	28,708	-	28,708
6.00 SSA Management	47,022	-	47,022	33,939	-	33,939
7.00 Personnel	70,441	-	70,441	51,513	-	51,513
<u>Total expenditures</u>	<u>436,574</u>	<u>-</u>	<u>436,574</u>	<u>301,434</u>	<u>-</u>	<u>301,434</u>
Excess of revenues over (under) expenditures	<u>(10,295)</u>	<u>30,069</u>	<u>19,774</u>	<u>75,793</u>	<u>59,080</u>	<u>134,873</u>
<u>Change in Net Position</u>	<u>(10,295)</u>	<u>30,069</u>	<u>19,774</u>	<u>75,793</u>	<u>59,080</u>	<u>134,873</u>
<u>Fund balance/net position beginning of the year</u>	<u>46,893</u>	<u>476,229</u>	<u>523,122</u>	<u>(28,900)</u>	<u>417,149</u>	<u>388,249</u>
<u>Fund balance/net position at end of the year</u>	<u>\$ 36,598</u>	<u>\$ 506,298</u>	<u>\$ 542,896</u>	<u>\$ 46,893</u>	<u>\$ 476,229</u>	<u>\$ 523,122</u>

Auburn Gresham 79th Street Special Service Area Number 32  
Statements of Activities and Governmental Fund Revenues, Expenditures  
and Changes in Fund Balance  
Years ended December 31, 2021 and 2020

---

	<u>2021</u>	<u>2020</u>
Amounts reported for governmental activities in the statements of net position are different because:		
Net change in Fund balance - government funds	\$ (10,295)	\$ 75,793
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>30,069</u>	<u>59,080</u>
<u>Change in Net Position</u>	<u>\$ 19,774</u>	<u>\$ 134,873</u>



Auburn Gresham 79th Street Special Service Area Number 32

Statement of Revenue and Expenditures

Budget and Actual - General Fund

Years end December 31, 2021 and 2020

	2021			2020		
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>
<b>Revenues:</b>						
Property revenues	\$ 432,098	\$ 403,902	\$ (28,196)	\$ 453,782	\$ 377,182	\$ (76,600)
TIF rebates	22,373	22,373	-	22,366	-	(22,366)
Interest Income	-	4	4	-	45	45
<u>Total revenues</u>	<u>454,471</u>	<u>426,279</u>	<u>(28,192)</u>	<u>476,148</u>	<u>377,227</u>	<u>(98,921)</u>
<b>Expenses &amp; Programs:</b>						
1.00 Customer Attraction	117,357	115,794	(1,563)	134,723	44,974	(89,749)
2.00 Public Way Aesthetics	130,605	115,531	(15,074)	134,085	122,000	(12,085)
4.00 Economic/Development	26,000	22,969	(3,031)	23,739	20,300	(3,439)
5.00 Safety Programs	52,969	64,817	11,848	59,931	28,708	(31,223)
6.00 SSA Management	58,600	47,022	(11,578)	53,230	33,939	(19,291)
7.00 Personnel	70,440	70,441	1	70,440	51,513	(18,927)
<u>Totals Expenditures</u>	<u>455,971</u>	<u>436,574</u>	<u>(19,397)</u>	<u>476,148</u>	<u>301,434</u>	<u>(174,714)</u>
<u>Excess of revenues over (under) expenditures</u>	<u>(1,500)</u>	<u>(10,295)</u>	<u>(8,795)</u>	<u>-</u>	<u>75,793</u>	<u>75,793</u>
<u>Carryover</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
<u>Net revenues in excess of expenditures</u>	<u>\$ -</u>	<u>\$ (10,295)</u>	<u>\$ (10,295)</u>	<u>\$ 1,500</u>	<u>\$ 75,793</u>	<u>\$ 74,293</u>

# Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32

(Greater Auburn Gresham Development Corporation, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

---

## Summary of Accounting Policies

### Nature of Reporting Entity

Special Service Area (SSA) # 32 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 79th 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 # 32 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Greater Auburn Gresham Development Corporation to perform administrative duties as the service provider for this SSA during the reporting period. Calumet Area is an Illinois not-for-profit corporation that is exempt from federal income tax under Section 501(C)(3) of the internal revenue code.

### Basis of Presentation

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

### Income Taxes

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

### Measurement Focus and Basis of Accounting

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

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

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

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

# Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32

(Greater Auburn Gresham Development Corporation, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

---

## Budgetary Information

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

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

### Cash and Investments

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

### Deferred Outflows/Inflows of Resources

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

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

### Net Position Flow Assumption

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

### Fund Balance Flow Assumptions

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

Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32

(Greater Auburn Gresham Development Corporation, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

---

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

Fund Balance Policies

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

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

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

Property Taxes

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

Estimates

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

Comparative Data

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

Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32  
(Greater Auburn Gresham Development Corporation, Contractor)  
Notes to Financial Statements  
December 31, 2021 and 2020

---

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

**Detailed Notes on all Activities and Funds**

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. As of December 31, 2021, and 2020, the Commission's bank balance was \$ 46,213 and \$ 55,133, respectively.

Receivables

Property tax receivables as of December 31, 2021 and 2020 in the amounts of \$ 411,598 and \$ 453,865 respectively for both years are presented net of an allowance for uncollectible taxes as of December 31, 2021 and 2020 in the amount of \$ 22,000.

TIF Rebate Receivables (TIF) Tax Increment Financing is a special funding tool used by the City of Chicago to promote public and private investment across the city. Funds are used to build and repair roads and infrastructure, clean polluted land and put vacant properties back to productive use, usually in conjunction with private development projects. Tif receivables for both years were due to SSA #32. The TIF receivables are presented without an allowance for uncollectible amounts for each year 2021 and 2020 in the amount of \$ 22,373 and \$ 22,366, respectively.

Use of Accounting Estimates

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

Concentration of Credit Risk

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

**Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32**

(Greater Auburn Gresham Development Corporation, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

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

**Continued:**

**Detailed Notes on all Activities and Funds**

Related Party Transactions

The Organization is an affiliate of Special Service Area Number 32 and Greater Auburn Gresham Development Corporation. During the years ended December 31, 2021 and 2020 Greater Auburn Gresham Development Corporation as the sole service provider in order to administer and provide direct services on behalf of the Organization which has no employees, charged the Commission \$ 224,089 and \$ 155,797 for employee and administrative costs.

	<u>2021</u>	<u>2020</u>
Architect Interns	\$ 19,515	\$ 18,000
Public Relations	5,000	-
Radio Advertising	2,000	-
Landscaping	11,050	13,643
Façade Enhancements Program Rebates	15,000	23,357
Equipment purchased/maintenance	1,000	1,000
Insurance	250	63
Office equipment lease/maintenance	1,942	-
Office Rent	5,000	4,996
Office Supplies	2,571	-
Office Printing	1,796	500
Office Utilities	858	-
Monitoring-Compliance	3,000	1,900
IT Monitoring Services	2,000	-
Postage	-	1,000
Meetings	-	1,500
Website	5,000	-
SSA Bank Fees	1,210	825
Special events	5,000	4,000
Strategic planning	2,000	10,000
Storage Space	3,000	2,500
Sidewalk Maintenance Supplies	42,000	-
Sidewalk Maintenance Service Contracts	16,950	21,000
Security Patrols	5,245	-
Supplies	2,262	-
<u>Salaries allocation</u>		
Executive Director	16,750	9,765
Administrative Coordinator	22,800	24,648
Office Assistant	30,890	17,100
<b>Totals</b>	<b><u>\$ 224,089</u></b>	<b><u>\$ 155,797</u></b>



## **Bravos & Associates**

*Certified Public Accountants*

**10 North Martingale Road Suite 400**

**Schaumburg, Illinois 60173**

**(630) 893-6753**

**Fax (630) 893-7296 email: Bravosrw@comcast.net**

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

To the Board of Commissioners  
Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32  
(Greater Auburn Gresham Development Corporation, Contractor)  
Chicago, Illinois

#### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The comparison schedules of actual revenues and expenses to budget for the years ended December 31, 2021 and 2020 on pages 13-15, are presented for comparison and analysis purposes only and are not a required part of the financial statements but are required by the City of Chicago Department of Housing and Economic Development and the City of Chicago Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32.. The supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Bravos & Associates CPAs*

April 5, 2022  
Schaumburg, Illinois

Auburn Gresham 79th Street Special Service Area Number 32  
Detail Schedule of Revenues and Expenditures  
Budget and Actual - General Fund  
Year ended December 31, 2021

	2021		Over (Under) Variance
	Budget	Actual	
<u>Revenues:</u>			
Property revenues	\$ 432,098	\$ 403,902	\$ (28,196)
TIF Rebates	22,373	22,373	-
Interest Income	-	4	4
<u>Total revenues</u>	<u>454,471</u>	<u>426,279</u>	<u>(28,192)</u>
 <u>Expenses &amp; Programs:</u>			
<u>1.00 Customer Attraction</u>			
1.01 Website	6,500	6,258	(242)
1.02 Special Events	54,007	53,120	(887)
1.04 Social Media Outreach	6,000	6,000	-
1.06 Holiday Decorations	12,000	11,866	(134)
1.07 Printing Materials	8,850	8,850	-
1.08 CTA Advertisement	13,000	13,000	-
1.09 PR/Media Relations Radio Advertisements	7,000	6,700	(300)
1.10 Festivals Coordination	10,000	10,000	-
<u>Totals</u>	<u>117,357</u>	<u>115,794</u>	<u>(1,563)</u>
 <u>2.00 Public Way Aesthetics</u>			
2.02 Landscaping (plants, water)	14,550	14,550	-
2.03 Façade Enhancement Program - Rebates	20,545	20,024	(521)
2.07 Sidewalk Maintenance Materials & Supplies	51,953	44,492	(7,461)
2.08 Sidewalk Maintenance-Service Contracts	23,557	16,950	(6,607)
2.12 Architect-Interns	20,000	19,515	(485)
<u>Totals</u>	<u>130,605</u>	<u>115,531</u>	<u>(15,074)</u>



Auburn Gresham 79th Street Special Service Area Number 32  
Detail Schedule of Revenues and Expenditures  
Budget and Actual - General Fund  
Year ended December 31, 2021

	2021		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>4.00 Economic/Development</u>			
4.02 Group Purchasing Program	20,000	16,969	(3,031)
4.06 Strategic Planning	6,000	6,000	-
<u>Totals</u>	<u>26,000</u>	<u>22,969</u>	<u>(3,031)</u>
<u>5.00 Safety Programs</u>			
5.03 Security Patrol Services	52,969	64,817	11,848
<u>Totals</u>	<u>52,969</u>	<u>64,817</u>	<u>11,848</u>
<u>6.00 SSA Management</u>			
6.01 SSA Annual & Quarterly Report	4,000	4,000	-
6.02 SSA Audit	7,000	6,800	(200)
6.03 Bookkeeping	5,000	5,000	-
6.04 Office Rent	9,500	5,000	(4,500)
6.05 Office Utilities	2,500	1,422	(1,078)
6.06 Office Supplies	3,000	3,000	-
6.07 Office Equipment Lease/Maintenance	3,000	2,510	(490)
6.08 Office Printing	3,000	3,000	-
6.09 Postage	1,000	-	(1,000)
6.10 Meeting Expense	2,000	2,000	-
6.11 Subscription /Dues	1,000	166	(834)
6.12 Bank Service Fees	1,000	-	(1,000)
6.13 Monitoring-Compliance	3,000	3,000	-
6.14 Equipment Purchase Maintenance	3,000	2,624	(376)
6.15 Supplies	3,000	3,000	-
6.16 Storage Fees	3,600	3,000	(600)
6.17 Liability /Property Insurance	1,000	-	(1,000)
6.18 Conferences & Training	1,000	500	(500)
6.19 IT Monitoring Services	2,000	2,000	-
<u>Totals</u>	<u>58,600</u>	<u>47,022</u>	<u>(11,578)</u>

Auburn Gresham 79th Street Special Service Area Number 32  
Detail Schedule of Revenues and Expenditures  
Budget and Actual - General Fund  
Year ended December 31, 2021

	2021		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>7.00 Personnel</u>			
7.01 Executive Director	16,750	16,751	1
7.02 Program Manager	22,800	22,800	-
7.03 Administrator Assistance.	<u>30,890</u>	<u>30,890</u>	-
<u>Totals</u>	<u>70,440</u>	<u>70,441</u>	<u>1</u>
<u>Totals Expenses &amp; Programs</u>	<u>455,971</u>	<u>436,574</u>	<u>(19,397)</u>
<u>Excess/(deficit) of Revenues over Expenditures</u>	<u>\$ (1,500)</u>	<u>\$ (10,295)</u>	<u>\$ 8,795</u>
Carryover Funds	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Net Revenues in Excess/ (Deficit) of Expenditures	<u>\$ -</u>	<u>\$ (10,295)</u>	<u>\$ (10,295)</u>

Auburn Gresham 79<sup>th</sup> Street Special Service Area Number 32  
(Greater Auburn Gresham Development Corporation, Contractor)  
Schedule of Audit Findings  
December 31, 2021 and 2020

---

We have reviewed the Agreement for Special Service Area Number 32 between the City of Chicago and the Contractor for the year ended December 31, 2021 and 2020. Based on our understanding of the agreement and the facts surrounding the performance under the agreement, we noted no exceptions.

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

**Significant Assumptions**

	<u>2021</u>	<u>2020</u>
Current year Levy	\$ 378,580	\$ 374,703
Estimated Loss Collection	53,518	39,886
Prior year deferred revenue was	433,971	476,229
Allowance for receivable loss collection is	22,000	22,000
Approximately	5.09%	5.31%

# State of Illinois

## Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.  
065.009475

The person, firm, or corporation whose name appears on this certificate has complied with the provisions of the Illinois Statutes and/or rules and regulations and is hereby authorized to engage in the activity as indicated below:

EXPIRES:  
09/30/2024

LICENSED CERTIFIED PUBLIC ACCOUNTANT



THOMAS WILLIAM BRAVOS  
202 LYNNE DRIVE  
TWIN LAKES, WI 53181



MARIO TRETTO, JR.  
ACTING SECRETARY

CECILIA ABUNDIS  
ACTING DIRECTOR

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

16010788

## Exhibit A Budget

**Special Service Area # 32**

<b>SSA Name:</b>	79th Street
------------------	-------------

### 2021 BUDGET SUMMARY

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

CATEGORY <small>(Funded Categories Comprise Scope of Services)</small>	2020 Levy		Carryover Funds	TIF Rebate Fund #A07	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
<b>1.00 Customer Attraction</b>	\$87,000	\$21,350	\$1,500	\$7,507	\$0	\$117,357
<b>2.00 Public Way Aesthetics</b>	\$101,540	\$14,199	\$0	\$14,866	\$0	\$130,605
<b>3.00 Sustainability and Public Places</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>4.00 Economic/ Business Development</b>	\$26,000	\$0	\$0	\$0	\$0	\$26,000
<b>5.00 Public Health and Safety Programs</b>	\$35,000	\$17,969	\$0	\$0	\$0	\$52,969
<b>6.00 SSA Management</b>	\$58,600	\$0	\$0	\$0	\$0	\$58,600
<b>7.00 Personnel</b>	\$70,440	\$0	\$0	\$0	\$0	\$70,440
<b>Sub-total</b>	<b>\$378,580</b>	<b>\$53,518</b>	<b>\$1,500</b>	<b>\$22,373</b>	<b>\$0</b>	<b>\$455,971</b>
<b>GRAND TOTALS</b>	<b>Levy Total</b>	<b>\$432,098</b>	<b>\$1,500</b>	<b>\$22,373</b>	<b>\$0</b>	<b>\$455,971</b>

#### LEVY ANALYSIS

Estimated 2020 EAV:	<b>\$25,453,872</b>
Authorized Tax Rate Cap:	<b>2.000%</b>
Maximum Potential Levy limited by Rate Cap:	<b>\$509,077</b>
Requested 2020 Levy Amount:	<b>\$432,098</b>
Estimated Tax Rate to Generate 2020 Levy:	<b>1.6976%</b>

SSA Name:	79th Street
-----------	-------------

LEVY CHANGE FROM PREVIOUS YEAR	
2019 Levy Total (in 2020 budget)	\$412,396
2020 Levy Total (in 2021 budget)	\$432,098
Percentage Change	4.78%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2020 Budget Total	\$476,178
2021 Carryover	\$1,500
Percentage	0.315%
Must be less than 25%	

SSA Name:	79th Street
-----------	-------------

**2021 BUDGET & SERVICES - SIGNATURE PAGE**

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

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

--	--	--

SSA Chairperson Signature

Printed Name

Date



Customer Attraction	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
1.00 Website	Update website and provide business internet information	\$ 3,000	\$ 500	\$ 1,500	\$ 1,500	\$ -	\$ 6,500	\$ -	\$ -	0.00%
1.02 Special Events	Provide tents, tables, stage, and other items for festival. Contractor: Classic Rental	\$ 36,000	\$ 12,000	\$ -	\$ 6,007	\$ -	\$ 54,007	\$ -	\$ (12,387)	-18.63%
1.03 Free Wi-Fi Program	Design and coordinate Social Media Activities. Hire expert who can engage with the community and bring people to the website and community events. Contractor: TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.04 Social Media Management	Design and coordinate Social Media Activities. Hire expert who can engage with the community and bring people to the website and community events. Contractor: TBD	\$ 6,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	0.00%
1.05 Decorative Banners		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.06 Holiday Decorations	Provide annual holiday decorations along district. Contractor: Liberty Flag	\$ 10,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	0.00%
1.07 Print Materials		\$ 4,000	\$ 4,850	\$ -	\$ -	\$ -	\$ 8,850	\$ -	\$ -	0.00%
1.08 CTA Advertisement	Federal CTA advertisement. Contractor: TBD	\$ 12,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ (5,000)	-27.78%
1.09 Radio Advertisement	Radio advertisement, V102.6, 105.7 and 1360	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	0.00%
1.10 Festival Coordination	Provide coordination of meetings, permit approval, vendors, entertainment, and volunteers	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	0.00%
1.11 [Enter on Tab 1.0 Cell B16]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved.]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
1.12 [Enter on Tab 1.0 Cell B17]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved.]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
	<b>SUBTOTAL</b>	\$ 87,000	\$ 21,350	\$ 1,500	\$ 7,507	\$ -	\$ 117,357	\$ 12,324	\$ (17,357)	-12.89%

Customer Attraction	Metrics	COMMENTS
1.00 Customer Attraction		
1.01 Website	Number of unique visits to homepage 50	200
1.02 Special Events	Attendance at neighborhood events 12000	12000
1.03 Free Wi-Fi Program		
1.04 Social Media Outreach	Hire a consultant to help with media strategy 1	1
1.05 Decorative Banners		
1.06 Holiday Decorations	Number of holiday decorations installed 90	90
1.07 Print Materials	Number of print materials distributed 2,000	8,000
1.08 CTA Advertisement	Number of CTA buses with ads 40	80
1.09 Radio Advertisement	Number of radio advertisements 25	50
1.10 Festival Coordination	Number of vendor participants 200	200
1.11 [Enter on Tab 1.0 Cell B16]		
1.12 [Enter on Tab 1.0 Cell B17]		



2.0	Public Way Aesthetics	Explanation	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Refabs: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
2.01	Acid Etching Removal and/or Prevention		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.02	Landscaping (plants, watering, etc.)	Landscaping activities maintaining 20 (twenty) planters - GACC UGT: 2 days a week, 8 hour a day May - September	\$ 14,000	\$ 550	\$ -	\$ -	\$ -	\$ 14,650	\$ -	\$ (4,300)	-22.81%
2.03	Facade Enhancement Program - Rebates	Rebates up to \$3,000 for eligible businesses	\$ 15,000	\$ 2,000	\$ -	\$ 3,545	\$ -	\$ 20,645	\$ -	\$ (2,812)	-12.04%
2.04	Way Finding/Signage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.05	Streetcape Elements (including capital, installation, maintenance, and repair)	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.06	Public Art		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.07	Sidewalk Maintenance - Materials and Supplies	Debris Removal - GACC's Urban Green Team 3 days a week, 6 hrs a day	\$ 36,000	\$ 6,932	\$ -	\$ 11,321	\$ -	\$ 51,963	\$ -	\$ 3,632	7.52%
2.08	Sidewalk Maintenance - Service Contract	Debris removal - Cleanstate 2 days a week, 6 hrs a day	\$ 20,000	\$ 3,557	\$ -	\$ -	\$ -	\$ 23,557	\$ -	\$ -	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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.12	Arboreal Items	Arboreal Items to provide renderings for local businesses - Hrs of gardeners, at \$10/hour, 20 our/week	\$ 17,540	\$ 2,480	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	0.00%
2.13			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.14			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.15			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.16			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
			<b>SUBTOTAL</b>	\$ 101,540	\$ 14,199	\$ -	\$ 14,866	\$ 130,806	\$ 134,086	\$ (3,480)	-2.60%

2.00	Public Way Aesthetics	Metrics/Outcomes	COMMENTS
2.01	Acid Etching Removal and/or Prevention		
2.02	Landscaping (plants, watering, etc.)	Number of trees/bushes planted	40
2.03	Facade Enhancement Program - Rebates	Number of businesses that received a rebate	7
2.04	Way Finding/Signage		
2.05	Streetcape Elements (including capital, installation, maintenance, and repair)		
2.06	Public Art		
2.07	Sidewalk Maintenance - Materials and Supplies	Number of sidewalk blocks cleaned - UGT	760
2.08	Sidewalk Maintenance - Service Contract	Number of sidewalks cleaned - Cleanstate	600



SSA Number: 32		SSA Tax Authority Term: 2005-2027		SSA Budget Workplan 2021v1.0	
SSA Name: 7th Street		Chicago Department of Planning and Development			
2.09	Maintenance - On-staff Personnel				
2.10	City Permits				
2.11	Snow Removal				
2.12	Architect Interns			4	3
2.13	0				
2.14	0				
2.15	0				
2.16	0				

3.0	Sustainability & Public Places	Description of costs, Subcontractor name if known, etc.	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebates: Fund #	Late Collections	2021 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

3.0	Sustainability & Public Places	Metrics/Outcomes	COMMENTS
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			

4.0	Economic/Business Development	Explanation	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
4.01	Site Marketing (materials, services, etc.)	Description of costs, Subcontractor name if known, etc. Create marketing brochure to encourage development. Target areas, come up with uses, then send brochures to developers	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,739)	\$ (10,739)	-100.00%
4.02	Group Purchasing Program	Create a group marketing program with radio station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	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	Coordinate business development planning sessions 2 times per year	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ (7,000)	-53.85%
4.07	Economic Impact Study, Market Study, Branding Study etc.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.08	Master Planning		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.09	SSA Designation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.10	[Enter on Tab 4.0 Cell B16]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.11	[Enter on Tab 4.0 Cell B17]		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 23,739</b>	<b>\$ 2,261</b>	<b>10%</b>

4.0	Economic/Business Development	Metrics/Outcomes	COMMENTS
4.01	Site Marketing (materials, services, etc.)		
4.02	Group Purchasing Program	20	
4.03	Supplemental Transit (if subcontracted)		
4.04	Shuttle Service Non-Personnel Expenses		
4.04.1	Shuttle Service Personnel Expenses		
4.05	Infrastructure/Maintenance		
4.06	Strategic Planning	1	
4.07	Economic Impact Study, Market Study, Branding Study, etc.	2	
4.08	Master Planning		
4.09	SSA Designation		
4.10	[Enter on Tab 4.0 Cell B16]		
4.11	[Enter on Tab 4.0 Cell B17]		

SSA Number: 32  
SSA Name: 76th Street

SSA Tax Authority Term: 2015-2017

SSA Budget Workplan 2021V1.0  
Chicago Department of Planning and Development

6.0	Public Health and Safety Programs	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
5.01	Public Way Surveillance Camera/Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.02	Safety Improvement Program - Robotics		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.03	Security Patrol Services	Provide security patrol with car and 2 security officers at least 4 days a week at 7 hours a day. AOB Security	\$ 35,000	\$ 17,869	\$ -	\$ -	\$ -	\$ 62,969		\$ (6,962)	-11.62%
5.04			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.05			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.06			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.07			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.08			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.09			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.10			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.11			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
5.12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	none allocated
<b>SUBTOTAL</b>			<b>\$ 36,000</b>	<b>\$ 17,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,969</b>	<b>\$ 62,931</b>	<b>\$ (6,962)</b>	<b>-11.62%</b>

6.0	Public Health and Safety Programs	Metric/Outcomes	20	30	100	120	Comments
5.01	Public Way Surveillance Camera/Maintenance						
5.02	Safety Improvement Program - Robotics						
5.03	Security Patrol Services	Officer/Hours per week	20	30	100	120	
5.04							
5.05							
5.06							
5.07							
5.08							
5.09							
5.10							
5.11							
5.12							

6.0	SSA Management	Explanation	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
6.01	SSA Annual Report	Provide annual and quarterly reports	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	0.00%
6.02	SSA Audit	Prepare annual audit - vendor - Bravo	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	0.00%
6.03	Bookkeeping	Prepare SSA portion of bookkeeping - Bravo	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	0.00%
6.04	Office Rent	SSA portion of office rent at \$607 a month	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ 4,500	90.00%
6.05	Office Utilities	SSA portion of phone and electrical expenses	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	0.00%
6.06	Office Supplies	Purchase folders, paper, pens, staples, toner and other office needs	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.00%
6.07	Office Equipment Lease/Maintenance	Purchase computers, phones, desks and chairs	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 750	33.33%
6.08	Office Printing	Purchase printer cartridges, print expenses for posters, event announcements, etc.	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.00%
6.09	Postage	SSA mailings and postage based on 2017 actual	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0.00%
6.10	Commission Meetings and Trainings	Expenses related 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	\$ -	\$ 120	6.38%
6.11	Subscriptions/Dues	Subscription and membership dues to business publications such as Crains and GIS	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0.00%
6.12	SSA Bank Account Fees	[Expenses linked to SSA bank account fees. Show how estimate was calculated]	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0.00%
6.12.1	Loan Interest Incurred by Service Provider	[Expenses linked to interest on Service Provider loans. Show how estimate was calculated]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
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	\$ -	\$ -	0.00%
6.14	Equipment Purchase/Maintenance	Purchase snow blower and lawn mower; vendor UGT debris and snow removal services	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.00%
6.15	Supplies	Purchase garbage bags, rakes, cans, brooms, etc.	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.00%
6.16	Storage Space Fees	Monthly storage fee for equipment and supplies at \$300/month	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ -	0.00%
6.17	Liability/Property Insurance	Liability Insurance	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0.00%
6.18	Conferences & Training	SSA management to attend business workshops and training (2 staff persons TBD)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0.00%
6.19	IT Monitoring Services	Provide technical assistance to monitoring programs	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	0.00%
6.20	Custom: Enter in Tab 6.0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			<b>\$ 58,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,600</b>	<b>\$ 63,230</b>	<b>\$ 6,370</b>	<b>10.08%</b>
									Line item changes requiring further detail		
									2		

SSA Non-Service (Office) Personnel	SSA WAGE	SSA FRISE	Total BSL Cost	Layoff for 2021 Budget	Loss Collection	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change					
7.00	Only enter SSA portion of wages and fringes. Total wages will be entered on Cost Allocation tab															
7.01	Carlos A. Nelson, Executive Director	\$ 15,560	\$ 1,180	\$ 16,750	\$ -	\$ -	\$ -	\$ 16,750	\$ 16,750	\$ -	0.00%					
7.02	Cheryl Johnson, SSA Manager	\$ 21,180	\$ 1,620	\$ 22,800	\$ -	\$ -	\$ -	\$ 22,800	\$ 22,800	\$ -	0.00%					
7.03	Kharyem Ardaman	\$ 28,688	\$ 2,195	\$ 30,880	\$ -	\$ -	\$ -	\$ 30,880	\$ 30,880	\$ -	0.00%					
7.04	Linda Johnson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.05	Hubert Nowicki	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.06	Tanya Nelson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.07	Norm Sanders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.08	Raymond Thompson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.09		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
7.16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated					
<b>TOTAL NON-SERVICE PERSONNEL</b>											\$ 65,435	\$ 6,005	\$ 70,440	\$ 70,440	\$ -	0.00%

Line item changes requiring further detail

NOTE: Open Item for new positions for Budget Summary 099

7.0B Personnel	SSA Service	SSA Wages	SSA Expenses	Total SSA Cost	2020 Levy	Loss Collection	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	NOTE: Services Personnel are limited to maintenance workers and bus drivers employed by the Service Provider. These expenses are counted with their program expense category and are not included in the 7.0 Personnel row of the Budget Summary page.
7.17	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.18	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.19	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.20	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.21	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.22	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.23	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.24	Enter Name and Title in Tab 7.0 Maintenance worker employed by SP	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.25	Total Street Sweeping Personnel	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	NOTE: Total from this row is \$0.00. The 2.0 Line Item 2.09.
7.26	Enter Name and Title in Tab 7.0 Bus driver employed by Service Provider	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.27	Enter Name and Title in Tab 7.0 Bus driver employed by Service Provider	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	none allocated
7.28	Total Shuttle Bus Driver Personnel	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	NOTE: Total from this row is \$0.00. The 4.0 Line Item 4.04.1
TOTAL SERVICE PERSONNEL		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PERSONNEL		\$ 65,435	\$ 5,005	\$ 70,440	\$ 70,440	\$ -		\$ -	\$ 70,440	\$ 70,440	



Calculating Fringe Benefits and Total Personnel Cost		Admin % Calculation		Admin % of 2020 Levy (not total budget)	20.86%
Item	SSA Cost	Category	Amount	Calculation	Notes
1a. Employer share of Social Security	\$4,057	Total SSA Management (Category 6.0)	\$4,400		
1b. Employer share of Medicare	\$948	Total SSA Non-Service Personnel (Category 7.0A)	\$70,440	plus	
2. State Unemployment Insurance	\$0			equals	State Statute limits SSA administrative expenses at 30% of the Levy Budget. Carryover funds cannot be used for administrative expenses.
3. State Workers Compensation	\$0				
4. Other 401K Employer Contribution	\$0	Total Administrative Costs	\$129,040	divided by	Service Provider Comments
5. Other Federal Unemployment Tax Act	\$0				
6. Health Insurance	\$0				
7. Other (add description here)	\$0				
8. Total Fringe Benefits (Lines 1a - 5)	\$5,005	Total 2020 Levy Budget	\$432,096		
9. Total Personnel Costs (Line 8 plus Cell D39 above)	\$70,441	Admin %	20.8638%		