

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: Auburn Gresham 79th Sr. SSA # 3v
 SSA Provider Name: Greater Auburn Gresham Development Corporation
 Submission Date: April 24 2013

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
15-17	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	SSA Detailed SSA Commission Approved Budget
	Note: SSA Service Provider must submit detailed budget corresponding to Summary page, noted above, with audit report package.

*required if findings exist

Auburn Gresham 79th Street

Special Service Area Number 32

(Greater Auburn Gresham Development Corporation, Contractor)

Years Ended December 31, 2022 and 2021

Auburn Gresham 79th Street
Special Service Area Number 32

<u>Contents</u>	<u>Page</u>
<u>Independent Auditor's Report</u>	1-2
<u>Financial Statements</u>	
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
<u>Independent Auditor's Report on the Supplementary Information</u>	12
Detailed Schedule of Revenues and Expenditures - Budget and Actual - General Fund	13-15
Schedule of Audit Findings	16



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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Auburn Gresham 79th 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 79th Street Special Service Area Number 32 (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 Auburn Gresham 79th Street Special Service Area Number 32 (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 Auburn Gresham 79th 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.

Bravo & Associates CPAs

April 21, 2023
Schaumburg, Illinois

Page 2



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Auburn Gresham 79th Street Special Service Area # 32
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	\$ 73,319	\$ -	\$ 73,319	\$ 46,213	\$ -	\$ 46,213
Property tax receivable, net of allowance for uncollectable taxes of \$ 22,000 and \$ 22,000	521,587	-	521,587	411,598	-	411,598
Tif Rebate receivable	22,373	-	22,373	22,373	-	22,373
<u>Total Assets</u>	<u>617,279</u>	<u>-</u>	<u>617,279</u>	<u>480,184</u>	<u>-</u>	<u>480,184</u>
<u>Liabilities</u>						
Accounts payable	\$ 20,287	\$ -	\$ 20,287	\$ 7,750	\$ -	\$ 7,750
Due to GAGDC-Contractor	1,865		1,865	1,865	-	1,865
<u>Deferred Inflows</u>						
Deferred property tax revenue	447,931	(447,931)	-	433,971	(433,971)	-
<u>Fund Balances/Net Position</u>						
Unassigned	147,196	(147,196)	-	36,598	(36,598)	-
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 617,279</u>			<u>\$ 480,184</u>		
<u>Total net position - Unassigned</u>		<u>\$ (595,127)</u>	<u>\$ 595,127</u>		<u>\$ (470,569)</u>	<u>\$ 470,569</u>
Amounts reported for governmental activities in the statements of net position are different because:						
Total fund balance - governmental fund				\$ 147,196		\$ 36,598
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.				-447,931		433,971
<u>Total net position - governmental activities</u>				<u>\$ 595,127</u>		<u>\$ 470,569</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, 2022 and 2021

	2022			2021		
	Governmental Fund	Adjustments	Statements of Activities	Governmental Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues	\$ 440,234	\$ 13,960	\$ 454,194	\$ 403,902	\$ (42,258)	\$ 361,644
TIF Rebates	22,373	-	22,373	22,373	-	22,373
Other	34	-	34	4	-	4
<u>Total revenues</u>	<u>462,641</u>	<u>13,960</u>	<u>476,601</u>	<u>426,279</u>	<u>(42,258)</u>	<u>384,021</u>
<u>Expenditures</u>						
1.00 Customer Attraction	132,234	-	132,234	115,794	-	115,794
2.00 Public Way Aesthetics	75,931	-	75,931	115,531	-	115,531
4.00 Economic/Development	13,375	-	13,375	22,969	-	22,969
5.00 Safety Programs	45,622	-	45,622	64,817	-	64,817
6.00 SSA Management	25,889	-	25,889	47,022	-	47,022
7.00 Personnel	58,992	-	58,992	70,441	-	70,441
<u>Total expenditures</u>	<u>352,043</u>	<u>-</u>	<u>352,043</u>	<u>436,574</u>	<u>-</u>	<u>436,574</u>
Excess of revenues over (under) expenditures	<u>110,598</u>	<u>13,960</u>	<u>124,558</u>	<u>(10,295)</u>	<u>(42,258)</u>	<u>(52,553)</u>
<u>Change in Net Position</u>	<u>110,598</u>	<u>13,960</u>	<u>124,558</u>	<u>(10,295)</u>	<u>(42,258)</u>	<u>(52,553)</u>
<u>Fund balance/net position beginning of the year</u>	<u>36,598</u>	<u>433,971</u>	<u>470,569</u>	<u>46,893</u>	<u>476,229</u>	<u>523,122</u>
<u>Fund balance/net position at end of the year</u>	<u>\$ 147,196</u>	<u>\$ 447,931</u>	<u>\$ 595,127</u>	<u>\$ 36,598</u>	<u>\$ 433,971</u>	<u>\$ 470,569</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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Amounts reported for governmental activities in the statements of net position are different because:		
Net change in Fund balance - government funds	\$ 110,598	\$ (10,295)
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>13,960</u>	<u>(42,258)</u>
<u>Change in Net Position</u>	<u>\$ 124,558</u>	<u>\$ (52,553)</u>

Auburn Gresham 79th Street Special Service Area Number 32
Statement of Revenue and Expenditures
Budget and Actual - General Fund
Years end December 31, 2022 and 2021

	2022			2021		
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>
<u>Revenues:</u>						
Property revenues	\$ 447,558	\$ 440,234	\$ (7,324)	\$ 432,098	\$ 403,902	\$ (28,196)
TIF rebates	22,373	22,373	-	22,373	22,373	-
Interest Income	-	34	34	-	4	4
<u>Total revenues</u>	<u>469,931</u>	<u>462,641</u>	<u>(7,290)</u>	<u>454,471</u>	<u>426,279</u>	<u>(28,192)</u>
<u>Expenses & Programs:</u>						
1.00 Customer Attraction	135,730	132,234	(3,496)	117,357	115,794	(1,563)
2.00 Public Way Aesthetics	128,065	75,931	(52,134)	130,605	115,531	(15,074)
4.00 Economic/Development	16,000	13,375	(2,625)	26,000	22,969	(3,031)
5.00 Safety Programs	62,969	45,622	(17,347)	52,969	64,817	11,848
6.00 SSA Management	58,600	25,889	(32,711)	58,600	47,022	(11,578)
7.00 Personnel	70,067	58,992	(11,075)	70,440	70,441	1
<u>Totals Expenditures</u>	<u>471,431</u>	<u>352,043</u>	<u>(119,388)</u>	<u>455,971</u>	<u>436,574</u>	<u>(19,397)</u>
<u>Excess of revenues over (under) expenditures</u>	<u>(1,500)</u>	<u>110,598</u>	<u>112,098</u>	<u>(1,500)</u>	<u>(10,295)</u>	<u>(8,795)</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>\$ 110,598</u>	<u>\$ 110,598</u>	<u>\$ -</u>	<u>\$ (10,295)</u>	<u>\$ (10,295)</u>

Auburn Gresham 79th Street Special Service Area Number 32

(Greater Auburn Gresham Development Corporation, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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, 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.

Auburn Gresham 79th Street Special Service Area Number 32

(Greater Auburn Gresham Development Corporation, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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 79th Street Special Service Area Number 32
(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
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 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 79th Street Special Service Area Number 32
(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
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 \$ 73,319 and \$ 46,213, respectively.

Receivables

Property tax receivables as of December 31, 2022 and 2021 in the amounts of \$ 521,587 and \$ 411,598 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 #32. The TIF receivables are presented without an allowance for uncollectible amounts for each year 2022 and 2021 in the amount of \$ 22,373 and \$ 22,373, respectively.

Use of Accounting Estimates

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

Concentration of Credit Risk

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

Related Party Transactions

The Organization is an affiliate of Special Service Area Number 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 \$ 68,000 and \$ 128,760 respectively. In addition, the commission was charged as of December 31, 2022, and 2021 \$ 36,183 and \$ 95,329 respectively for employee and administrative costs. Reimbursements of advances and administrative costs to Uptown United totaled \$ 104,183 and \$ 224,089 respectively.

Auburn Gresham 79th Satreet Special Service Area # 32
 (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

Related Party Transactions:

Expense & Program Costs:

1.01 Website	\$	-	\$	5,000
1.02 Special Events		10,000		5,000
1.09 Public Relations /Media & Radio Advertising				7,000
2.02 Landscaping		10,000		11,050
2.03 Façade Enhancement Program		30,000		15,000
2.07 Sidewalk Maintenance Materials & Supplies		-		42,000
2.08 Sidewalk Maintenance Service Contracts		-		16,950
2.12 Architect-Interns		18,000		19,515
4.06 Strategic Planning		-		2,000
5.03 Security Patrol Services		-		5,245

Total Expense & Program Costs: 68,000 128,760

Administrative Costs:

6.01 SSA Annual and Quarterly Reports	4,000			-
6.04 Office Rent	-			5,000
6.05 Office Utilities/Telephone	-			858
6.06 Office Supplies	-			2,571
6.07 Office Equipment Lease	-			1,942
6.08 Office Printing	-			1,796
6.12 Bank Service Fees	-			1,210
6.13 Monitoring-Compliance	-			3,000
6.14 Equipment Purchase Maintenance	-			1,000
6.15 Supplies	-			2,262
6.16 Storage Fees	-			3,000
6.17 Liability Property Insurance	-			250
6.19 IT Monitoring Services	-			2,000
6.20 Cell Phone	-			-

Total Administrative Costs: 4,000 24,889

Salaries Allocation

7.01 Executive Director	12,561		16,750
7.02 SSA Manager	11,400		22,800
7.03 Administrative Assistant	8,222		30,890

Total Salaries 32,183 70,440

Total Administrative Costs: 36,183 95,329

Total Expenditures \$ 104,183 \$ 224,089

Overhead Percentage



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INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

To the Board of Commissioners
Auburn Gresham 79th 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, 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 Auburn Gresham 79th 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 21, 2023
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, 2022

	2022		Over (Under) Variance
	Budget	Actual	
<u>Revenues:</u>			
Property revenues	\$ 447,558	\$ 440,234	\$ (7,324)
TIF Rebates	22,373	22,373	-
Other	-	34	34
<u>Total revenues</u>	<u>469,931</u>	<u>462,641</u>	<u>(7,290)</u>
<u>Expenses & Programs:</u>			
<u>1.00 Customer Attraction</u>			
1.01 Website	6,500	6,500	-
1.02 Special Events	68,007	68,007	-
1.04 Social Media Management	6,000	4,344	(1,656)
1.06 Holiday Decorations	12,000	12,000	-
1.07 Print Materials	8,850	8,850	-
1.08 CTA Advertisement-Public Relations	17,373	17,373	-
1.09 PR/Media Relations Radio Advertisements	7,000	5,160	(1,840)
1.10 Festival Coordination	10,000	10,000	-
<u>Totals</u>	<u>135,730</u>	<u>132,234</u>	<u>(3,496)</u>
<u>2.00 Public Way Aesthetics</u>			
2.02 Landscaping (plants, water)	14,550	10,000	(4,550)
2.03 Façade Enhancement Program - Rebates	20,545	3,175	(17,370)
2.07 Sidewalk Maintenance Materials & Supplies	51,953	45,296	(6,657)
2.08 Sidewalk Maintenance-Service Contracts	23,557	-	(23,557)
2.12 Architect-Interns	17,460	17,460	-
<u>Totals</u>	<u>128,065</u>	<u>75,931</u>	<u>(52,134)</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, 2022

	2022		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>4.00 Economic/Development</u>			
4.02 Group Purchasing Program	10,000	7,375	(2,625)
4.06 Strategic Planning	6,000	6,000	-
<u>Totals</u>	<u>16,000</u>	<u>13,375</u>	<u>(2,625)</u>
<u>5.00 Safety Programs</u>			
5.03 Security Patrol Services	62,969	45,622	(17,347)
<u>Totals</u>	<u>62,969</u>	<u>45,622</u>	<u>(17,347)</u>
<u>6.00 SSA Management</u>			
6.01 SSA Annual	4,000	4,000	-
6.02 SSA Audit	7,000	3,400	(3,600)
6.03 Bookkeeping	5,000	3,805	(1,195)
6.04 Office Rent	9,500	9,475	(25)
6.05 Office Utilities	2,500	-	(2,500)
6.06 Office Supplies	3,000	659	(2,341)
6.07 Office Equipment Lease/Maintenance	3,000	2,380	(620)
6.08 Office Printing	3,000	-	(3,000)
6.09 Postage	1,000	-	(1,000)
6.10 Meeting Expense	2,000	440	(1,560)
6.11 Subscription /Dues	1,000	512	(488)
6.12 Bank Service Fees	1,000	-	(1,000)
6.13 Monitoring-Compliance	3,000	-	(3,000)
6.14 Equipment Purchase Maintenance	3,000	678	(2,322)
6.15 Supplies	3,000	-	(3,000)
6.16 Storage Fees	3,600	-	(3,600)
6.17 Liability /Property Insurance	1,000	-	(1,000)
6.18 Conferences & Training	1,000	-	(1,000)
6.19 IT Monitoring Services	2,000	540	(1,460)
<u>Totals</u>	<u>58,600</u>	<u>25,889</u>	<u>(32,711)</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, 2022

	2022		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>7.00 Personnel</u>			
7.01 Executive Director	16,750	16,748	(2)
7.02 Program Manager	20,427	20,427	-
7.03 Administrator Assistance.	32,890	21,817	(11,073)
<u>Totals</u>	<u>70,067</u>	<u>58,992</u>	<u>(11,075)</u>
<u>Totals Expenses & Programs</u>	<u>471,431</u>	<u>352,043</u>	<u>(119,388)</u>
<u>Excess/(deficit) of Revenues over Expenditures</u>	<u>\$ (1,500)</u>	<u>\$ 110,598</u>	<u>\$ (112,098)</u>
Carryover Funds	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Net Revenues in Excess/ (Deficit) of Expenditures	<u>\$ -</u>	<u>\$ 110,598</u>	<u>\$ 110,598</u>

Auburn Gresham 79th Street Special Service Area Number 32
(Greater Auburn Gresham Development Corporation, Contractor)
Schedule of Audit Findings
December 31, 2022 and 2021

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, 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	\$ 394,040	\$ 378,580
Estimated Loss Collection	53,518	53,518
Deferred Property Tax revenue was	447,931	433,971
Allowance for receivable loss collection is	22,000	22,000
Approximately	4.92%	5.09%

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 other 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.idmr.com

16010796

Exhibit A Budget

Special Service Area # 32

SSA Name:	79th Street
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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 #0A07	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$105,373	\$21,350	\$1,500	\$7,507	\$0	\$135,730
2.00 Public Way Aesthetics	\$99,000	\$14,199	\$0	\$14,866	\$0	\$128,065
3.00 Sustainability and Public Places	\$0	\$0	\$0	\$0	\$0	\$0
4.00 Economic/ Business Development	\$16,000	\$0	\$0	\$0	\$0	\$16,000
5.00 Public Health and Safety Programs	\$45,000	\$17,969	\$0	\$0	\$0	\$62,969
6.00 SSA Management	\$58,600	\$0	\$0	\$0	\$0	\$58,600
7.00 Personnel	\$70,067	\$0		\$0	\$0	\$70,067
Sub-total	\$394,040	\$53,518				
GRAND TOTALS	Levy Total	\$447,558	\$1,500	\$22,373	\$0	\$471,431

LEVY ANALYSIS

Estimated 2021 EAV:	\$25,741,731
Authorized Tax Rate Cap:	2.000%
Maximum Potential Levy limited by Rate Cap:	\$514,835
Requested 2021 Levy Amount:	\$447,558
Estimated Tax Rate to Generate 2020 Levy:	1.7386%

SSA Name:	79th Street
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LEVY CHANGE FROM PREVIOUS YEAR	
2020 Levy Total (in 2021 budget)	\$432,098
2021 Levy Total (in 2022 budget)	\$447,558
Percentage Change	3.58%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2021 Budget Total	\$455,971
Carryover request for 2022	\$1,500
Percentage	0.329%
Must be less than 25%	

SSA Name:	79th Street
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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: 32	SSA Tax Authority Term: 2009-2027	SSA Budget Workplan 2022v1.3
SSA Name: 7th Street	Chicago Department of Planning and Development	

1.00	Customer Attraction	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
1.01	Website	Update website and provide business interest information	\$ 3,000	\$ 500	\$ 1,500	\$ 1,500	\$ -	\$ 6,500	\$ 6,500	\$ -	0.00%
1.02	Special Events	Provide tents, tables, stage, and other items for festival. Contractor: Classic Rental	\$ 50,000	\$ 12,000	\$ -	\$ 6,007	\$ -	\$ 68,007	\$ 68,374	\$ 1,633	2.48%
1.03	Free Wi-Fi Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	\$ 5,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 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	\$ 12,000	\$ -	0.00%
1.07	Print Materials	Print fliers, plugers, and billboards regarding SSA services	\$ 4,000	\$ 4,850	\$ -	\$ -	\$ -	\$ 8,860	\$ 8,850	\$ -	0.00%
1.08	CTA Advertisement	Festival CTA advertisement. Contractor: TBD	\$ 16,373	\$ 1,000	\$ -	\$ -	\$ -	\$ 17,373	\$ 18,000	\$ (627)	-3.48%
1.09	Radio Advertisement	Radio advertisement, V102.6, 105.7 and 1390	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
1.10	Festival Coordination	Provide coordination of meetings, permit approval, vendors, entertainment, and volunteers	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 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
SUBTOTAL			\$ 105,373	\$ 21,350	\$ 1,500	\$ 7,507	\$ -	\$ 135,730	\$ 134,724	\$ 1,006	0.75%
Line item changes requiring further detail											

1.0 Customer Attraction		Deliverables	Metrics					COMMENTS
1.01	Website	Number of unique visits to homepage	50	50	50	50	200	200
1.02	Special Events	Attendance at neighborhood events				12000	12,000	12000
1.03	Free Wi-Fi Program							
1.04	Social Media Outreach	Hire a consultant to help with media strategy				1	1	1
1.05	Decorative Banners							
1.06	Holiday Decorations	Number of holiday decorations installed				90	90	90
1.07	Print Materials	Number of print materials distributed	1,500	1,500	2,000	2,000	7,000	7,000
1.08	CTA Advertisement	Number of CTA buses with ads				80	80	80
1.09	Radio Advertisement	Number of radio advertisements			25	25	50	50
1.10	Festival Coordination	Number of vendor participants			30		30	30
1.11	[Enter on Tab 1.0 Cell B16]	[write over this with other as relevant]						
1.12	[Enter on Tab 1.0 Cell B17]	[write over this with other as relevant]						

SSA Number: 32	SSA Tax Authority Term: 2005-2027	Chicago Department of Planning and Development
SSA Name: 70th Street		

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.)	Landscaping activities maintaining 20 decorative planters - GADC UGT. 2 days a week, 8 hours a day May - September	\$ 14,000	\$ 550	\$ -	\$ -	\$ -	\$ 14,650	\$ 18,850	\$ (4,300)	-22.81%
2.03	Facade Enhancement Program - Rebates	Rebates up to \$3,000 for eligible businesses	\$ 15,000	\$ 2,000	\$ -	\$ 3,545	\$ -	\$ 20,545	\$ 23,357	\$ (2,812)	-12.04%
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 - GADC's Urban Green Team 3 days a week, 5 hrs a day	\$ 35,000	\$ 5,632	\$ -	\$ 11,321	\$ -	\$ 51,953	\$ 48,321	\$ 3,632	7.52%
2.08	Sidewalk Maintenance - Service Contract	Debris removal - Cleanslate 2 days a week, 5 hrs a day	\$ 20,000	\$ 3,557	\$ -	\$ -	\$ -	\$ 23,557	\$ 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	Architect Interns	Architect interns to provide renderings for local businesses - Hire 4 students, at \$10/hour, 20 ours/week	\$ 15,000	\$ 2,460	\$ -	\$ -	\$ -	\$ 17,460	\$ 20,000	\$ (2,540)	-12.70%
2.13	[Enter on Tab 2.0 Cell B16]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.14	[Enter on Tab 2.0 Cell B19]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.15	[Enter on Tab 2.0 Cell B20]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.16	[Enter on Tab 2.0 Cell B21]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 99,000	\$ 14,199	\$ -	\$ 14,866	\$ -	\$ 128,066	\$ 134,085	\$ (6,020)	-4.48%
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	20	20		40	40
2.03	Facade Enhancement Program - Rebates	Number of businesses that received a rebate	2	4	2	8	8
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 street cleaned - UGT	150	300	300	750	760
2.08	Sidewalk Maintenance - Service Contract	Number of street cleaned - Cleanslate	100	200	200	500	500

SSA Number: 32		SSA Tax Authority Term: 2005-2027					
SSA Name: 79th 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	Number of interns hired		3		3	3
2.13						-	
2.14						-	
2.15						-	
2.16						-	

SSA Number: 32	SSA Tax Authority Term: 2005-2027	SSA Budget Workplan 2022v1.3
SSA Name: 79th Street	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
SUBTOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
Line item changes requiring further detail											

Deliverables							COMMENTS
3.0	Sustainability & Public Places	Metrica/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: 32	SSA Tax Authority Term: 2005-2027	SSA Budget Workplan 2022v1.3
SSA Name: 79th Street	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.)	Create marketing brochure to encourage development. Target areas, come up with uses, then send brochures to developers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.02	Group Purchasing Program	Create a group marketing program with radio station	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 20,000	\$ (10,000)	-50.00%
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	\$ -	0.00%
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
SUBTOTAL			\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 26,000	\$ (10,000)	-38%
Line item changes requiring further detail											1

Deliverables								COMMENTS
4.0	Economic/Business Development	Metric/Outcomes						
4.01	Site Marketing (materials, services, etc.)							
4.02	Group Purchasing Program	Bi-Monthly radio marketing program(at least 12)	100	100	100	300	300	We reduced this group marketing program to target one radio station vs three radio stations offering the same
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	Coordinate at least 2 zoom strategy meetings	1	1		2	2	
4.07	Economic Impact Study, Market Study, Branding Study etc.							
4.08	Master Planning							
4.09	SSA Designation							
4.10	[Enter on Tab 4.0 Cell B16]							
4.11								

SSA Number: 32	SSA Tax Authority Term: 2005-2027	SSA Budget Workplan 2022v1.3
SSA Name: 79th Street	Chicago Department of Planning and Development	

5.0	Public Health and Safety Programs	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
5.01	Public Way Surveillance Cameras/Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.02	Safety Improvement Program - Rebates		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.03	Security Patrol Services	Provide security patrol with car and 2 security officers at least 4 days a week at 7 hours a day. AGB Security	\$ 45,000	\$ 17,969	\$ -	\$ -	\$ -	\$ 62,969	\$ 59,931	\$ 3,038	5.07%
5.04			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.05			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.06			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.07			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.08			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.09			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.10			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.11			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 45,000	\$ 17,969	\$ -	\$ -	\$ -	\$ 62,969	\$ 59,931	\$ 3,038	5.07%
Line item changes requiring further detail											-

Deliverables								COMMENTS
5.0	Public Health and Safety Programs	Metrics/Outcomes						
5.01	Public Way Surveillance Cameras/Maintenance							
5.02	Safety Improvement Program - Rebates							
5.03	Security Patrol Services	Officer/hours per week	190	190	190	190	760 650	
5.04	0							
5.05	0							
5.06	0							
5.07	0							
5.08	0							
5.09	0							
5.10	0							
5.11	0							
5.12	0							

2020 contract started late so there were fewer blocks covered by security. These numbers = blocks covered by security per quarter. 6hrs/day X 5days/week = 40hrs/week X

SSA Number: 32	SSA Tax Authority Term: 2005-2027	SSA Budget Workplan 2022v1.3
SSA Name: 79th Street	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	Provide annual and quarterly reports	\$ 4,000	\$ -		\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
6.02	SSA Audit	Prepare annual audit; vendor - Bravos	\$ 7,000	\$ -		\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
6.03	Bookkeeping	Prepare SSA portion of bookkeeping - Bravos	\$ 5,000	\$ -		\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
6.04	Office Rent	SSA portion of office rent at \$667 a month	\$ 9,500	\$ -		\$ -	\$ -	\$ 9,500	\$ 9,500	\$ -	0.00%
6.05	Office Utilities	SSA portion of phone and electrical expenses	\$ 2,500	\$ -		\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
6.06	Office Supplies	Purchase folders, paper, pens, staples, toiletries and other office needs	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.07	Office Equipment Lease/Maintenance	Purchase computers, phones, desks and chairs	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.08	Office Printing	Purchase printer cartridges, print expenses for posters, event announcements, etc.	\$ 3,000	\$ -		\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.09	Postage	SSA mailings and postage based on 2017 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 Creins 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.]	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	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	\$ 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	\$ 3,000	\$ -	0.00%
6.15	Supplies	Purchase garbage bags, rakes, cans, brooms, etc.	\$ 3,000	\$ -		\$ -	\$ -	\$ 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	\$ 3,600	\$ -	0.00%
6.17	Liability/Property Insurance	Liability insurance	\$ 1,000	\$ -		\$ -	\$ -	\$ 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	\$ 1,000	\$ -	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
SUBTOTAL			\$ 58,600	\$ -		\$ -	\$ -	\$ 58,600	\$ 58,600	\$ -	0.00%
Line item changes requiring further detail											

SSA Number: 32	SSA Tax Authority Term: 2005-2027	SSA Budget Workplan 2022v1.3
SSA Name: 79th Street	Chicago Department of Planning and Development	

7.0A	SSA Non-Service (Office) Personnel	Only enter SSA portion of wages and fringe. Total wages will be entered on Cost Allocation tab	Levy for 2022 Budget	Lose Collection	Carry Over (not eligible for personnel costs)	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change	
												SSA Wages
7.01	Carlos A. Nelson, Executive Director	Provides Administrative Oversight	\$ 10,000	\$ 6,750	\$ 16,750	\$ 16,750	\$ -	\$ -	\$ 16,750	\$ 16,750	\$ -	0.00%
7.02	Cheryl Johnson, SSA Manager	Provides Management and Coordination of SSA Programs	\$ 18,200	\$ 2,227	\$ 20,427	\$ 20,427	\$ -	\$ -	\$ 20,427	\$ 22,800	\$ (2,373)	-10.41%
7.03	Khayem Anderson	Administrative Assistance to all SSA Programs	\$ 25,708	\$ 7,182	\$ 32,890	\$ 32,890	\$ -	\$ -	\$ 32,890	\$ 30,970	\$ 1,920	6.20%
7.04	Linda Johnson		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.05	Hubert Newkirk		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.06	Arita Owens		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.07	Norma Sanders		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.08			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.09			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.10			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.11			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.13			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.14			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.15			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
7.16			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
TOTAL NON-SERVICE PERSONNEL			\$ 53,908	\$ 16,159	\$ 70,067	\$ 70,067	\$ -	\$ -	\$ 70,067	\$ 70,520	\$ 453	0.64%

Line item changes requiring further detail

NOTE: Totals from this row populate the Budget Summary page Section 7.0

SSA Number: 32		SSA Tax Authority Term: 2005-2027		SSA Budget Workplan 2022v1.3									
SSA Name: 79th Street		Chicago Department of Planning and Development							Column G and L (not available)				
7.0B	SSA Service Personnel	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 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 Streetsweeping Personnel	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	NOTE: Totals from this row populate Tab 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: Totals from this row populate Tab 4.0 Line Item 4.04
TOTAL SERVICE PERSONNEL		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL PERSONNEL		\$ 63,908	\$ 16,159	\$ 70,067	\$ 70,067	\$ -		\$ -	\$ -	\$ 70,067	\$ 70,520		

Line Item changes requiring further detail

SSA Number: 32	SSA Tax Authority Term: 2005-2027	SSA Budget Workplan 2022v1.3
SSA Name: 79th Street	Chicago Department of Planning and Development	

Calculating Fringe Benefits and Total Personnel Cost			Admin % Calculation		Admin % of 2021 Levy (not total budget):	28.75%
Item	SSA Cost	Calculations				
1a. Employer share of Social Security	\$3,342	=B6 D620 x (Cell D36) Total Wages for all staff serviced in the Cost Allocation Plan	Total SSA Management (Category 6.0)	\$ 58,600	plus	State Statute limits SSA administrative expenses at 30% of the Levy Budget. Carryover funds cannot be used for administrative expenses.
1b. Employer share of Medicare	\$782	= G145 x (Cell D36) Total Wages for all staff serviced in the Cost Allocation Plan	Total SSA Non-Service Personnel (Category 7.0A)	\$ 70,087		
2. State Unemployment Insurance	\$3,478		Total Administrative Costs	\$ 128,667	Service Provider Comments	
3. State Workers Compensation	\$0					
4. Other 401K Employer Contribution	\$5,000					
5. Other Federal Unemployment Tax Act	\$5,000					
6. Health Insurance						
7. Other (add description here)						
8. Total Fringe Benefits (Lines 1a - 5)	\$17,602	Must match Cell E39 Total Fringe for all staff serviced in the Cost Allocation Plan	Total 2020 Levy Budget	\$ 447,556	equals	
9. Total Personnel Costs (Line 8 plus Cell D39 above)	\$71,510	Must match Cell F39 Total Personnel Cost in the Cost Allocation Plan	Admin %	28.7487%		