

## 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: Calumet Heights - Avalon Park Commission SSA # 50  
 SSA Provider Name: Southeast Chicago Chamber of Commerce  
 Submission Date: 4-27-2022

Starting PDF Page Number	Audit Report Package Components
	<b>Comparative Financial Statements</b>
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
12	SSA Budget Summary page for the latest modified/amended budget approved by your SSA commission (for current audit period)
Separate PDF file attached - Yes/No	SSA Detailed SSA Commission Approved Budget
	Note: SSA Service Provider must submit detailed budget corresponding to Summary page, noted above, with audit report package.

\*required if findings exist

**Calumet Heights-Avalon Park Commission**

Special Service Area # 50

(Southeast Chicago Chamber of Commerce, Contractor)

Years Ended December 31, 2021 and 2020

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

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

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

We have audited the accompanying financial statements of Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago) as of December 31, 2021 and 2020, which comprise the statements of net position and governmental fund balance sheet 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 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 Calumet Heights-Avalon Park Commission Special Service Area Number 50 (a taxing district authorized by the City of Chicago), as of December 31, 2021 and 2020 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 and that the summary statement of revenues and expenditures- budget and actual on page 6 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by Governmental Accounting Standards Board GASB 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information of consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The summary schedule of findings has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

*Bravos & Associates CPAs*

April 27, 2022  
Schaumburg, Illinois



Calumet Heights-Avalon Park Commission Special Service Area# 50  
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	\$ 349,455	\$ -	\$ 349,455	\$ 200,955	\$ -	\$ 200,955
Property tax receivable, with no allowance for uncollectable taxes	1,191,776	-	1,191,776	931,819	-	931,819
Prepaid expenses	8,400	-	8,400	-	-	-
<u>Total Assets</u>	<u>1,549,631</u>	<u>-</u>	<u>1,549,631</u>	<u>1,132,774</u>	<u>-</u>	<u>1,132,774</u>
<u>Liabilities</u>						
Accounts payable and Accrued expenses	\$ 2,603	\$ -	\$ 2,603	\$ 39,517	\$ -	\$ 39,517
<u>Deferred Inflows</u>						
Deferred property tax revenue	787,361	(787,361)	-	602,435	(602,435)	-
<u>Fund Balances/Net Position</u>						
Unassigned	759,667	(759,667)	-	490,822	(490,822)	-
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 1,549,631</u>			<u>\$ 1,132,774</u>		
<u>Total net position - Unassigned</u>		<u>\$ (1,547,028)</u>	<u>\$ 1,547,028</u>		<u>\$ (1,093,257)</u>	<u>\$ 1,093,257</u>

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

Total fund balance - governmental fund	\$ 759,667	\$ 490,822
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Property tax revenue is recognized in the period for which it is levied rather than when "available". A portion of the property tax is deferred as it is not available in the governmental funds.

	787,361	602,435
<u>Total net position - governmental activities</u>	<u>\$ 1,547,028</u>	<u>\$ 1,093,257</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50  
Statements of Activities and Governmental Fund Revenues, Expenditures  
and Changes in Fund Balance  
Years ended December 31, 2021 and 2020

	2021			2020		
	Governmental Fund General Fund	Adjustments	Statements of Activities	Governmental Fund General Fund	Adjustments	Statements of Activities
<u>Revenues</u>						
Property revenues and interest	\$ 722,555	\$ 184,926	\$ 907,481	\$ 631,801	\$ -	\$ 631,801
Interest income	334	-	334	243	-	243
TIF Rebates	-	-	-	16,181	-	16,181
Total revenues	<u>722,889</u>	<u>184,926</u>	<u>907,815</u>	<u>648,225</u>	<u>-</u>	<u>648,225</u>
<u>Expenditures</u>						
1.00 Customer Attraction	52,588	-	52,588	68,713	-	68,713
2.00 Public Way Aesthetics	143,631	-	143,631	109,868	-	109,868
3.0 Sustainability & Public Places	5,245	-	5,245	4,269	-	4,269
4.00 Economic/Development	10,506	-	10,506	10,434	-	10,434
5.00 Safety Programs	-	-	-	15,429	-	15,429
6.00 SSA Management	46,707	-	46,707	40,501	-	40,501
7.00 Personnel	139,129	-	139,129	135,972	-	135,972
8.00 Loss Collection Expemse	56,238	-	56,238	38,894	-	38,894
Total expenditures	<u>454,044</u>	<u>-</u>	<u>454,044</u>	<u>424,080</u>	<u>-</u>	<u>424,080</u>
Excess of revenues over (under) expenditures	<u>268,845</u>	<u>184,926</u>	<u>453,771</u>	<u>224,145</u>	<u>-</u>	<u>224,145</u>
Change in Net Position	268,845	184,926	453,771	224,145	-	224,145
<u>Fund Balance/Net Position</u>						
Fund balance/net position beginning of the year	<u>490,822</u>	<u>602,435</u>	<u>1,093,257</u>	<u>266,677</u>	<u>602,435</u>	<u>869,112</u>
Fund balance/net position at end of the year	<u>\$ 759,667</u>	<u>\$ 787,361</u>	<u>\$ 1,547,028</u>	<u>\$ 490,822</u>	<u>\$ 602,435</u>	<u>\$ 1,093,257</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50  
Statements of Activities and Governmental Fund Revenues, Expenditures  
and Changes in Fund Balance  
Years ended December 31, 2021 and 2020

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	<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	\$ 268,845	\$ 224,145
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.	-	-
Change in Net Position	\$ 268,845	\$ 224,145



Calumet Heights-Avalon Park Commission Special Service Area # 50  
Summary 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>
<u>Revenues:</u>						
Property revenues	\$ 825,911	\$ 722,555	\$ (103,356)	\$ 786,081	\$ 631,801	\$ (154,280)
Interest income	-	334	334	-	243	243
TIF rebates	-	-	-	-	16,181	16,181
Total revenues	<u>825,911</u>	<u>722,889</u>	<u>(103,022)</u>	<u>786,081</u>	<u>648,225</u>	<u>(137,856)</u>
<u>Expenses &amp; Programs:</u>						
1.00 Customer Attraction	187,449	52,588	(134,861)	197,300	68,713	(128,587)
2.00 Public Way Aesthetics	248,851	143,631	(105,220)	240,881	109,868	(131,013)
3.0 Sustainability & Public Places	4,500	5,245	745	6,600	4,269	(2,331)
4.00 Economic/Development	54,031	10,506	(43,525)	75,100	10,434	(64,666)
5.00 Safety Programs	120,500	-	(120,500)	106,100	15,429	(90,671)
6.00 SSA Management	69,580	46,707	(22,873)	48,100	40,501	(7,599)
7.00 Personnel	141,000	139,129	(1,871)	112,000	135,972	23,972
8.00 Loss Collection Expense	-	56,238	56,238	-	38,894	38,894
Totals Expenditures	<u>825,911</u>	<u>454,044</u>	<u>(371,867)</u>	<u>786,081</u>	<u>424,080</u>	<u>(362,001)</u>
Excess of revenues over (under) expenditures	-	268,845	268,845	-	224,145	224,145
Carryover	-	-	-	-	-	-
Net revenues in excess of expenditures	<u>\$ -</u>	<u>\$ 268,845</u>	<u>\$ 268,845</u>	<u>\$ -</u>	<u>\$ 224,145</u>	<u>\$ 224,145</u>

# Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

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## Summary of Accounting Policies

### Organization Description

#### Nature of Reporting Entity

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

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

#### Entity Description

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

#### Basis of Presentation

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

#### Measurement Focus and Basis of Accounting

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

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

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**Summary of Accounting Policies**

**Continued:**

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

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

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

**Budgetary Information**

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

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

**Cash and Investments**

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

**Deferred Outflows/Inflows of Resources**

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

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

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

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

Net Position Flow Assumption

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

Fund Balance Flow Assumptions

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

Fund Balance Policies

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

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

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

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

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

Property Taxes

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

Estimates

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

Comparative Data

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

**Detailed Notes on all Activities and Funds**

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. As of December 31, 2021, and 2020, the Commission's bank balance was \$ 349,455 and \$ 200,955, respectively.

Receivables

Property tax receivables as of December 31, 2021 and 2020, in the amounts of \$ 1,191,776 and \$ 931,819, respectively for both years are presented without an allowance for uncollectible taxes. The accounting staff reviews the collectability of the outstanding property tax receivables on a quarterly basis and adjusts the balances based upon the collection history of the Special Service Area.

Prepaid Items

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. As of December 31, 2021, and 2020, the prepaid expenses was \$ 8,400 and \$ 0 respectively.

Related Party Transactions

During the years ended December 31, 2021 and 2020, Southeast Chicago Chamber of Commerce charged the Commission for employee and administrative costs.

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2021 and 2020

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

Use of Accounting Estimates

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

Concentration of Credit Risk

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

TIF Rebate (TIF) Tax Increment Financing

TIF Rebate (TIF) Tax Increment Financing is a special funding tool used by the City of Chicago to promote public and private investment across the city. Funds are used to build and repair roads and infrastructure, clean polluted land and put vacant properties back to productive use, usually in conjunction with private development projects. The (TIF) amounts received for the year 2021 was \$ 0 and the amount received for December 31, 2020 was \$ 16,181.

Subsequent Events

For the fiscal year ending December 31, 2021, the Commission has evaluated subsequent events through April 27, 2021, which is the date the financial statements were available to be issued. On March 11, 2020, the World Health Organization (WHO) recognized the novel strain of coronavirus, COVID-19, as a pandemic. This coronavirus outbreak has severely restricted the level of economic activity around the world. In response to this coronavirus outbreak, the State of Illinois issued a stay-at-home order from March 21 to May 29, 2020 as a protective action to prevent the spread of COVID-19. The stay-at-home order-imposed restrictions on travel and business operations and required individuals to stay at home except to perform essential activities. The CARES Act, which was signed into Federal law on March 27, 2020, was created to provide financial relief for individuals and businesses due to the negative economic effect caused by the COVID-19 pandemic.



## **Bravos & Associates**

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

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

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

*Bravos & Associates CPAs*

April 27, 2022  
Schaumburg, Illinois

Calumet Heights-Avalon Park Commission Special Service Area # 50

Detail Schedule of Revenues and Expenditures

Budget and Actual - General Fund

Years ended December 31, 2021

	2021		Over (Under) Variance
	Budget	Actual	
<b>Revenues:</b>			
Property revenues	\$ 825,911	\$ 722,555	(103,356)
Interest income	-	334	334
TIF rebates	-	-	-
<u>Total revenues</u>	<u>\$ 825,911</u>	<u>\$ 722,889</u>	<u>\$ (103,022)</u>
<b>Expenses &amp; Programs:</b>			
<u>1.00 Customer Attraction</u>			
1.01 Website	12,000	2,340	(9,660)
1.02 Special Events	75,000	33,031	(41,969)
1.03 Free Wi-Fi Program	449	-	(449)
1.04 Social Media Outreach	8,000	1,065	(6,935)
1.05 Decorative Banners	35,000	-	(35,000)
1.06 Holiday Decorations	30,000	10,249	(19,751)
1.07 Print Materials	11,000	5,903	(5,097)
1.08 Community Billboard	16,000	-	(16,000)
<u>Totals</u>	<u>187,449</u>	<u>52,588</u>	<u>(134,861)</u>
<u>2.00 Public Way Aesthetics</u>			
2.01 Acid etching and removal	100	-	(100)
2.02 Landscaping (plants, water)	100	-	(100)
2.03 Façade Enhancement Program - Rebates	27,131	25,000	(2,131)
2.04 Way Finding/Signage	45,500	-	(45,500)
2.05 Streetscape Elements	32,000	-	(32,000)
2.06 Public Art	61,120	53,655	(7,465)
2.08 Sidewalk Maintenance-Service Contracts	81,100	64,976	(16,124)
2.10 City Permits	1,800	-	(1,800)
<u>Totals</u>	<u>248,851</u>	<u>143,631</u>	<u>(105,220)</u>
<u>3.0 Sustainability &amp; Public Places</u>			
3.01 Garbage-recycling	4,500	-	(4,500)
3.06 Equipment Purchase/Maintenance	-	-	-
3.08 Storge Fees	-	5,245	5,245
<u>Totals</u>	<u>4,500</u>	<u>5,245</u>	<u>745</u>



Calumet Heights-Avalon Park Commission Special Service Area # 50

Detail Schedule of Revenues and Expenditures

Budget and Actual - General Fund

Years ended December 31, 2021

	2021		
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Variance</u>
<u>4.00 Economic/Development</u>			
4.01 Site Marketing	16,900	10,027	(6,873)
4.02 Group Purchasing Program	18,131		(18,131)
4.06 Strategic Planning	5,000	-	(5,000)
4.07 Economic Impact Study Market study, Branding	7,000	479	(6,521)
4.08 Master Planning	7,000	-	(7,000)
<u>Totals</u>	<u>54,031</u>	<u>10,506</u>	<u>(43,525)</u>
<u>5.00 Safety Programs</u>			
5.01 Public Surveillance	500	-	(500)
5.02 Safety Improvement Prg-Rebates	10,000	-	(10,000)
5.03 Security Patrol Service	110,000	-	(110,000)
5.04 Program Costs	-	-	-
<u>Totals</u>	<u>120,500</u>	<u>-</u>	<u>(120,500)</u>
<u>6.00 SSA Management</u>			
6.01 SSA Annual Report	3,000	-	(3,000)
6.02 SSA Audit	4,000	3,400	(600)
6.03 Bookkeeping	14,000	6,128	(7,872)
6.04 Office Rent	11,600	12,500	900
6.05 Office Utilities	6,000	9,614	3,614
6.06 Office Supplies	3,000	5,411	2,411
6.07 Office Equipment Lease/Maintenance	6,000	200	(5,800)
6.08 Office Printing	500	-	(500)
6.09 Postage	6,000	210	(5,790)
6.10 Meeting & Training	4,200	134	(4,066)
6.11 Subscriptions-Dues	1,000	-	(1,000)
6.12 Bank Fees	500	-	(500)
6.12.1 Loan Interest	1,000	-	(1,000)
6.14 Equipment Purchase/Maintenance	-	9,110	9,110
6.15 Supplies	1,500	-	(1,500)
6.16 Storage Space Fees	1,900	-	(1,900)
6.17 Liability Property Insurance	300	-	(300)
6.18 Conferenes & Training	4,980	-	(4,980)
6.19 IT Monitoring Services	100	-	(100)
<u>Totals</u>	<u>69,580</u>	<u>46,707</u>	<u>(22,873)</u>

Calumet Heights-Avalon Park Commission Special Service Area # 50  
Detail Schedule of Revenues and Expenditures  
Budget and Actual - General Fund  
Years ended December 31, 2021

	2021		Over (Under) Variance
	<u>Budget</u>	<u>Actual</u>	
<u>7.00 Personnel</u>			
7.01 Executive Director	88,000	89,458	1,458
7.03 Program Manager	53,000	49,671	(3,329)
<u>Totals</u>	<u>141,000</u>	<u>139,129</u>	<u>(1,871)</u>
<u>8.00 Loss Collection Expense</u>			
8.01 Loss Collection Expense	-	56,238	56,238
Totals Expenses & Programs	<u>825,911</u>	<u>454,044</u>	<u>(371,867)</u>
Excess of Revenues over Expenses (deficit)	<u>\$ -</u>	<u>\$ 268,845</u>	<u>\$ 268,845</u>

Calumet Heights-Avalon Park Commission Special Service Area Number 50  
(Southeast Chicago Chamber of Commerce, Contractor)  
Schedule of Audit Findings  
December 31, 2021 and 2020

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Finding # 1

We have reviewed the Agreement for Special Service Area Number 50 between the City of Chicago and the Contractor for the year ended December 31, 2021 and 2020.

We noted no exceptions for the current year.

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



**State of Illinois**  
**Department of Financial and Professional Regulation**  
**Division of Professional Regulation**

LICENSE NO.  
066.003838  
065.009475

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

EXPIRES:  
11/30/2024

**PUBLIC ACCOUNTANT FIRM LICENSE**



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



*Mario Treto, Jr.*

MARIO TRETTO, JR.  
SECRETARY

*Cecilia Abundis*

CECILIA ABUNDIS  
DIRECTOR

The official status of this license can be verified at [IDFPR.illinois.gov](http://IDFPR.illinois.gov)

16864354

Cut on Dotted Line ✂

For future reference, IDFPR is now providing each person/business a unique identification number, 'Access ID', which may be used in lieu of a social security number, date of birth or FEIN number when contacting the IDFPR. Your Access ID is: 214560

## Exhibit A Budget

**Special Service Area # 50**

SSA Name: Calumet Heights Avalon

### 2021 BUDGET SUMMARY

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

CATEGORY (Funded Categories Comprise Scope of Services)	2020 Levy		Carryover Funds	TIF Rebate Fund #	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$137,300	\$10,000	\$30,149	\$0	\$10,000	\$187,449
2.00 Public Way Aesthetics	\$123,620	\$66,231	\$7,000	\$0	\$52,000	\$248,851
3.00 Sustainability and Public Places	\$2,500	\$0	\$2,000	\$0	\$0	\$4,500
4.00 Economic/ Business Development	\$35,000	\$2,400	\$0	\$0	\$16,631	\$54,031
5.00 Public Health and Safety Programs	\$110,500	\$0	\$10,000	\$0	\$0	\$120,500
6.00 SSA Management	\$69,580	\$0	\$0	\$0	\$0	\$69,580
7.00 Personnel	\$141,000	\$0		\$0	\$0	\$141,000
	<b>Sub-total</b>	<b>\$619,500</b>	<b>\$78,631</b>			
<b>GRAND TOTALS</b>	<b>Levy Total</b>	<b>\$698,131</b>	<b>\$49,149</b>	<b>\$0</b>	<b>\$78,631</b>	<b>\$825,911</b>

#### LEVY ANALYSIS

Estimated 2020 EAV:	<b>\$60,344,738</b>
Authorized Tax Rate Cap:	<b>2.000%</b>
Maximum Potential Levy limited by Rate Cap:	<b>\$1,206,895</b>
Requested 2020 Levy Amount:	<b>\$698,131</b>
Estimated Tax Rate to Generate 2020 Levy:	<b>1.1569%</b>

<b>SSA Name:</b>	<b>Calumet Heights Avalon</b>
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LEVY CHANGE FROM PREVIOUS YEAR	
2019 Levy Total (in 2020 budget)	<b>\$664,900</b>
2020 Levy Total (in 2021 budget)	<b>\$698,131</b>
Percentage Change	<b>5.00%</b>
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2020 Budget Total	<b>\$786,081</b>
2021 Carryover	<b>\$49,149</b>
Percentage	<b>6.252%</b>
Must be less than 25%	

SSA Name:	Calumet Heights Avalon
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**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.

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SSA Chairperson Signature

Printed Name

Date





2.0	Public Way Aesthetics	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
2.01	Acid Etching Removal and/or Prevention	Grout that is marbled on glass or Plexiglas with an acid will be removed on a case by case basis. These instances are more rare with the increasing numbers of storefronts in the business district.	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
2.02	Landscaping (plants, watering, etc.)	Watering, repair planting and installing of hanging plants and pots. Include plantings in existing public planting ways within the SSA.	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
2.03	Facade Enhancement Program - Rebates	Exterior Facade Improvements within the SSA.	\$ 1,000	\$ 20,131	\$ -	\$ -	\$ 6,000	\$ 27,131	\$ 27,131	\$ (7,269)	-21.13%
2.04	Way Finding/Signage	Elements to highlight major corridors possibly on light poles of major intersections	\$ 500	\$ 10,000	\$ 5,000	\$ -	\$ 30,000	\$ 45,500	\$ 45,500	\$ 29,500	184.38%
2.05	Streetscape Elements (including curbs, evaluation, maintenance, and repair)	Cleaning crews maintain a clean and friendly business district. The sub contractor actively engages the business owners and residents through hiring and accessibility. Chevrolet -1540 S Ashland Chicago IL 60608	\$ 6,000	\$ 25,000	\$ 2,000	\$ -	\$ -	\$ 32,000	\$ 32,000	\$ 3,500	12.28%
2.06	Public Art	Establish historical sculptures, murals, or artwork that highlights local history and drives tourism in our area.	\$ 35,120	\$ 10,000	\$ -	\$ -	\$ 16,000	\$ 81,120	\$ 81,120	\$ (10,861)	-15.09%
2.07	Sidewalk Maintenance - Materials and Supplies	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.08	Sidewalk Maintenance - Service Contract	Cleaning crews maintain a clean and friendly business district. The sub contractor actively engages the business owners and residents through hiring and accessibility. Chevrolet -1540 S Ashland Chicago IL 60608	\$ 80,000	\$ 1,100	\$ -	\$ -	\$ -	\$ 81,100	\$ 81,100	\$ (6,900)	-7.84%
2.09	Maintenance - On-staff Personnel	Enter names, titles, and funding sources on Tab 7.0 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.10	City Permits	Permits for trash receptacles and awning.	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ -	0.00%
2.11	Snow Removal	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.12	[Enter on Tab 2.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.13	[Enter on Tab 2.0 Cell B18]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.14	[Enter on Tab 2.0 Cell B19]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.15	[Enter on Tab 2.0 Cell B20]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.16	[Enter on Tab 2.0 Cell B21]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			\$ 123,620	\$ 66,231	\$ 7,000	\$ -	\$ 52,000	\$ 248,861	\$ 240,881	\$ 7,970	3.31%

2.00	Public Way Aesthetics	Metric/Outcome	Comments
2.01	Acid Etching Removal and/or Prevention	Number of windows/doors repaired	4
2.02	Landscaping (plants, watering, etc.)	Number of Trees/Bushes Planted	20
2.03	Facade Enhancement Program - Rebates	Number of businesses that received a rebate	7
2.04	Way Finding/Signage	Number of Signs Installed	2
2.05	Streetscape Elements (including curbs, installation, maintenance, and repair)	Number of benches installed	10
2.06	Public Art	Number of sculptures/murals created/installed	4
2.07	Sidewalk Maintenance - Materials and Supplies	[write over this with other as relevant]	-
2.08	Sidewalk Maintenance - Service Contract	Number of times cleaning crew cleaned streets	144

Line item changes requiring further detail

Sustainability A Public Places	Explanation. 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
3.0	Total of 20 trash/recycling bins around the community to engage residents with the process. Includes trash and recycling pickup	\$ 2,500	\$ -	\$ 2,000	\$ -	\$ -	\$ 4,600	\$ 9,200	\$ (2,100)	-31.82%
3.01	Small Business Energy Efficiency Retrofits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.02	Public Transit Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.03	Bicycle Transit Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.04	Bicycle Valet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.05	[Enter on Tab 3.0 Cell B17]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.06	[Enter on Tab 3.0 Cell B12]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.07	[Enter on Tab 3.0 Cell B13]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.08	[Enter on Tab 3.0 Cell B14]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.09	[Enter on Tab 3.0 Cell B15]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.10	[Enter on Tab 3.0 Cell B16]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.11	[Enter on Tab 3.0 Cell B17]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.12	[Enter on Tab 3.0 Cell B17]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>		\$ 2,500.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 4,600	\$ 6,600	\$ (2,100)	-37%

Line item changes requiring further detail

Sustainability A Public Places	Metrics/Outcomes	COMMENTS
3.0	Number of Receptacles Maintained	15
3.01	[write over this with other as relevant]	
3.02	[write over this with other as relevant]	
3.03	[write over this with other as relevant]	
3.04	[write over this with other as relevant]	
3.05	[write over this with other as relevant]	
3.06	[write over this with other as relevant]	
3.07	[write over this with other as relevant]	
3.08	[write over this with other as relevant]	
3.09	[write over this with other as relevant]	
3.10	[write over this with other as relevant]	
3.11	[write over this with other as relevant]	
3.12	[write over this with other as relevant]	

4.0	Economic/Business Development	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
4.01	Site Marketing (materials, services, etc.)	Increased for printed marketing materials both design print and digital. Vacancy Marketing. Video curbside for vacancy tour and other site marketing programs.	\$ 15,000	\$ 1,800	\$ -	\$ -	\$ -	\$ 16,800	\$ 20,000	\$ (3,100)	-15.50%
4.02	Group Purchasing Program	Implementation of group purchasing program for garbage pickup, will and energy.	\$ 1,000	\$ 500	\$ -	\$ -	\$ 16,631	\$ 18,131	\$ -	\$ 18,131	new
4.03	Supplemental Transit (if subcontracted)	[Enter description of services, costs, subcontractor etc; terms not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.04	Shuttle Services Non-Personnel Expenses	[Enter description of services, costs, subcontractor etc; terms not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.04.1	Shuttle Service	Enter employee name, title, and funding sources on Tab 7.0 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.05	VA-FI District Infrastructure/Maintenance	[Enter description of services, costs, subcontractor etc; terms not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.06	Strategic Planning	Research and develop a plan to provide resources and a comprehensive plan to the BSA corridor	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,100	\$ (15,100)	-75.12%
4.07	Economic Impact Study, Market Study, Branding Study etc.	Comprehensive Business District Plan to determine goals and strategies for business attraction.	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 50,000	\$ (23,000)	-76.67%
4.08	Master Planning	detailed plan, research and analysis to connect expansion corridors of south Chicago to other business corridors of 76th, 87th and Stony Island.	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 6,000	\$ 2,000	40.00%
4.09	SSA Designation	[Enter description of services, costs, subcontractor etc; terms not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.10	[Enter on Tab 4.0 Cell B16]	[Enter description of services, costs, subcontractor etc; terms not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
4.11	[Enter on Tab 4.0 Cell B17]	[Enter description of services, costs, subcontractor etc; terms not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 35,000	\$ 2,400	\$ -	\$ -	\$ 16,631	\$ 54,031	\$ 75,100	\$ (21,069)	-28%

4.0	Economic/Business Development	Metrics/Outcomes	COMMENTS
4.01	Site Marketing (materials, services, etc.)	Number of vacant sites being marketed	6 5 5 20
4.02	Group Purchasing Program	[write over this with other as relevant]	
4.03	Supplemental Transit (if subcontracted)	[write over this with other as relevant]	
4.04	Shuttle Services Non-Personnel Expenses	[write over this with other as relevant]	
4.04.1	Shuttle Service	[write over this with other as relevant]	
4.05	VA-FI District Infrastructure/Maintenance	[write over this with other as relevant]	
4.06	Strategic Planning	Increased data for business improvements	1 1 1 4
4.07	Economic Impact Study, Market Study, Branding Study, etc.	Increased data for business improvements	1 1 1 4
4.08	Master Planning	Increased data for business improvements	1 1 1 4
4.09	SSA Designation	[write over this with other as relevant]	1 1 1 4
4.10	[Enter on Tab 4.0 Cell B16]	[write over this with other as relevant]	
4.11	[Enter on Tab 4.0 Cell B17]	[write over this with other as relevant]	

6.0	Public Health and Safety Programs	Description of costs, Subcontractor name if known, etc.	Levy for 2021 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Lets Collections	2021 Budget	Current Year Budget	Difference	% Change
5.01	Public Way Surveillance Camera/Maintenance	Research and implementation upon further Commission review.	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 100	\$ 400	400.00%
5.02	Safety Improvement Program - Rebates	Offer incentives for property adding cameras and updating security measures. Rolling shutters, alarm systems. Standoff line/lenses for businesses to clear windows for added transparency on the street.	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	100.00%
5.03	Security Patrol Services	Continuous security services from private security firm. Alpoels security & Detective Agency, 7112 E. 71st St. Chicago, IL 60648. (773) 855-9700	\$ 100,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 110,000	\$ 90,000	\$ 20,000	22.22%
5.04	[Enter on Tab 5.0 Cell B9]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.05	[Enter on Tab 5.0 Cell B10]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.06	[Enter on Tab 5.0 Cell B11]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.07	[Enter on Tab 5.0 Cell B12]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.08	[Enter on Tab 5.0 Cell B13]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.09	[Enter on Tab 5.0 Cell B14]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.10	[Enter on Tab 5.0 Cell B15]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.11	[Enter on Tab 5.0 Cell B16]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.12	[Enter on Tab 5.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
<b>SUBTOTAL</b>			<b>\$ 110,500</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,500</b>	<b>\$ 95,100</b>	<b>\$ 25,400</b>	<b>26.71%</b>

6.0	Public Health and Safety Programs	Metric/Outcomes	Number of Incidents Cameras Were Able to Record	Number of Businesses that Received a Rebate	Number of private security patrol hours	COMMENTS
5.01	Public Way Surveillance Camera/Maintenance	Number of Incidents Cameras Were Able to Record	-	-	-	
5.02	Safety Improvement Program - Rebates	Number of Businesses that Received a Rebate	-	-	-	
5.03	Security Patrol Services	Number of private security patrol hours	240	240	960	
5.04	[Enter on Tab 5.0 Cell B9]	[write over this with other as relevant]				
5.05	[Enter on Tab 5.0 Cell B10]	[write over this with other as relevant]				
5.06	[Enter on Tab 5.0 Cell B11]	[write over this with other as relevant]				
5.07	[Enter on Tab 5.0 Cell B12]	[write over this with other as relevant]				
5.08	[Enter on Tab 5.0 Cell B13]	[write over this with other as relevant]				
5.09	[Enter on Tab 5.0 Cell B14]	[write over this with other as relevant]				
5.10	[Enter on Tab 5.0 Cell B15]	[write over this with other as relevant]				
5.11	[Enter on Tab 5.0 Cell B16]	[write over this with other as relevant]				
5.12	[Enter on Tab 5.0 Cell B17]	[write over this with other as relevant]				

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	Yearly report of projects	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
6.02	SSA Audit	Yearly audit services	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 6,000	\$ (2,000)	-33.33%
6.03	Bookkeeping	Preparation of financial records	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 9,000	\$ 5,000	75.00%
6.04	Office Rent	Monthly rent	\$ 11,600	\$ -	\$ -	\$ -	\$ -	\$ 11,600	\$ 5,800	\$ 5,800	100.00%
6.05	Office Utilities	Portion of electric and gas etc	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,000	\$ 5,000	500.00%
6.06	Office Supplies	pens, paper, inkhouse printing items used daily	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,800	\$ 500	20.00%
6.07	Office Equipment Lease/Maintenance	Leasing of software and computers	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ 3,000	100.00%
6.08	Office Printing	Leasing of software and computers	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
6.09	Postage	mailings related to SSA programs	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 1,000	20.00%
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	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ 5,000	\$ (800)	-16.00%
6.11	Subscriptions/Dues	business support organizations and publications	\$ 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]	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
6.12.1	Loan Interest Incurred by Service Provider	[Expenses limited to interest on Service Provider loans. Show how estimate was calculated]	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.13	Monitoring/Compliance	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.14	Equipment Purchase/Maintenance	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.15	Supplies	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,600	\$ -	0.00%
6.16	Storage Space Fees	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ -	0.00%
6.17	Liability/Property Insurance	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	0.00%
6.18	Conferences & Training	Registration and Fees [Excluding travel expenses]	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ 4,980	\$ 5,000	\$ 980	24.50%
6.19	IT Monitoring Services	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
6.20	Custom: Enter in Tab 6.0	[Enter description of services, costs, subcontractor etc; Items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
			<b>SUBTOTAL</b>	\$ 69,680	\$ -	\$ -	\$ -	\$ 69,680	\$ 80,100	\$ 19,480	36.88%
Line item changes requiring further detail											
6											

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 2021 Budget	Loss Collection	TIF Rebate: Fund #	Late Collections	2021 Budget	Current Year Budget	Difference	% Change
		SSA Budget	SSA Fringe	Total SSA Cost									
7.01	Frankie Payne, Executive Director	\$ 81,989	\$ 6,011	\$ 88,000	\$ 88,000	\$ -			\$ 88,000	\$ 77,000	\$ 11,000	14.29%	
7.02	Denise Johnson, Program Manager	\$ 48,981	\$ 4,009	\$ 53,000	\$ 53,000	\$ -			\$ 53,000	\$ 32,000	\$ 21,000	65.63%	
7.03	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.04	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.05	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.06	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.07	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.08	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.09	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.10	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.11	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.12	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.13	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.14	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.15	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
7.16	Enter Name and Title in Tab 7.0	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	none allocated	
<b>TOTAL NON-SERVICE PERSONNEL</b>		\$ 130,980	\$ 10,020	\$ 141,000	\$ 141,000	\$ -			\$ 141,000	\$ 109,000	\$ 32,000	22.82%	

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

Line item changes requiring further detail

1

Calculating Fringe Benefits and Total Personnel Cost		Admin % Calculation		Admin % of 2020 Levy (not total budget):
Line	SSA Cost	Calculations		
1a. Employer share of Social Security	\$8,121	$408,000 \times (0.0153) \times (1.03)$ Total Wages for all full time and part time employees in the Cost Allocation Plan	\$ 69,540	
1b. Employer share of Medicare	\$1,899	$2,018 \times (0.0944) \times (1.03)$ Total Wages for all full time and part time employees in the Cost Allocation Plan	plus	
2. State Unemployment Insurance	\$0		\$ 141,000	State Statute limits SSA administrative expenses at 30% of the Levy Budget. Carryover funds cannot be used for administrative expenses.
3. State Workers Compensation	\$0		equals	
4. Other 401K Employer Contribution	\$0		\$ 210,580	Service Provider Comments
5. Other Federal Unemployment Tax Act	\$0		divided by	
6. Health Insurance	\$0			
7. Other (add description here)	\$0			
8. Total Fringe Benefits (Lines 1a - 5)	\$10,020	Must make Call D39 Total Fringe for all full time and part time employees in the Cost Allocation Plan	\$ 698,131	
9. Total Personnel Costs (Line 8 plus Call D39 above)	\$141,000	Must make Call D38 Total Personnel Cost in the Cost Allocation Plan	equals	
			30.1634%	