

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: Andersonville Special Service Area Number 25
 SSA Provider Name: Andersonville Chamber of Commerce
 Submission Date: 4-24-2023

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
5	1. Statement of Net Position and Governmental Fund Balance Sheet - Current Year
5	2. Statement of Net Position and Governmental Fund Balance Sheet - Prior Year
6	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Current Year
6	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance - Prior Year
8	5. Statement of Revenues and Expenditures - Budget and Actual
3-4	Auditor's Opinion on Financial Statements
17	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

Andersonville Special Service Area

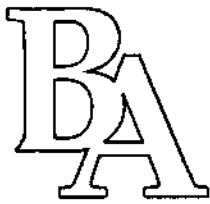
Number 22

(Andersonville Chamber of Commerce, Contractor)

Years Ended December 31, 2022 and 2021

Andersonville Special Service Area Number 22
Andersonville Chamber of Commerce, Contractor

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Andersonville Special Service Area Number 22
(Andersonville Chamber of Commerce, Contractor)
Chicago, Illinois

Report on Financial Statements

We have audited the accompanying financial statements of Andersonville Special Service Area Number 22 (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 Andersonville Special Service Area Number 22 (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 Andersonville Special Service Area Number 22. The supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Bravos & Associates CPAs

April 21, 2023
Schaumburg, Illinois

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Andersonville Special Service Area Number 22
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2022 and 2021

	<u>2022</u>			<u>2021</u>		
	<u>Governmental</u>	<u>Adjustments</u>	<u>Statement of</u>	<u>Governmental</u>	<u>Adjustments</u>	<u>Statement of</u>
<u>Assets</u>	<u>Fund</u>		<u>Net Position</u>	<u>Fund</u>		<u>Net Position</u>
Cash	\$ 55,601	\$ -	\$ 55,601	\$ 107,476	\$ -	\$ 107,476
Property tax receivable, net of allowance for uncollectable taxes of \$ 10,800 and \$ 10,800	255,430	-	255,430	223,434	-	223,434
Tif Rebate receivable	40,941	-	40,941	20,539	-	20,539
Prepaid Expenses	10,200	-	10,200	-	-	-
<u>Total Assets</u>	<u>362,172</u>	<u>-</u>	<u>362,172</u>	<u>351,449</u>	<u>-</u>	<u>351,449</u>
 <u>Liabilities</u>						
Accounts payable	\$ 51,448	\$ -	\$ 51,448	\$ 40,262	\$ -	\$ 40,262
Due to Andersonville Chamber	25,000		25,000	-	-	-
<u>Deferred Inflows</u>						
Deferred property tax revenue	241,878	(241,878)	-	243,973	(243,973)	-
 <u>Fund Balances/Net Position</u>						
Unassigned	43,846	(43,846)	-	67,214	(67,214)	-
Total Liabilities, deferred inflows and fund balance/net position	<u>\$ 362,172</u>			<u>\$ 351,449</u>		
<u>Total net position - Unassigned</u>		<u>\$ (285,724)</u>	<u>\$ 285,724</u>		<u>\$ (311,187)</u>	<u>\$ 311,187</u>

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

Total fund balance - governmental fund	\$ 43,846	\$ 67,214
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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.

Total net position - governmental activities

241,878	243,973
<u>\$ 285,724</u>	<u>\$ 311,187</u>

Andersonville Special Service Area Number 22
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
Revenues						
Property revenues	\$ 216,891	\$ (2,095)	\$ 214,796	\$ 102,002	\$ 22,813	\$ 124,815
TIF Rebates	20,402	-	20,402	20,539	-	20,539
Other-Estimated Late Collections & Interest	2	-	2	3	-	3
<u>Total revenues</u>	<u>237,295</u>	<u>(2,095)</u>	<u>235,200</u>	<u>122,544</u>	<u>22,813</u>	<u>145,357</u>
Expenditures						
1.00 Customer Attraction	32,620	-	32,620	40,617	-	40,617
2.00 Public Way Aesthetics	141,389	-	141,389	111,515	-	111,515
3.00 Sustainability & Public Places	3,087	-	3,087	-	-	-
4.00 Economic/Development	14,047	-	14,047	9,500	-	9,500
5.00 Safety Programs	-	-	-	750	-	750
6.00 SSA Management	19,020	-	19,020	17,885	-	17,885
7.00 Personnel	50,500	-	50,500	49,680	-	49,680
<u>Total expenditures</u>	<u>260,663</u>	<u>-</u>	<u>260,663</u>	<u>229,947</u>	<u>-</u>	<u>229,947</u>
Excess of revenues over (under) expenditures	<u>(23,368)</u>	<u>(2,095)</u>	<u>(25,463)</u>	<u>(107,403)</u>	<u>22,813</u>	<u>(84,590)</u>
<u>Change in Net Position</u>	<u>(23,368)</u>	<u>(2,095)</u>	<u>(25,463)</u>	<u>(107,403)</u>	<u>22,813</u>	<u>(84,590)</u>
<u>Fund balance/net position beginning of the year</u>	<u>67,214</u>	<u>243,973</u>	<u>311,187</u>	<u>174,617</u>	<u>221,160</u>	<u>395,777</u>
<u>Fund balance/net position at end of the year</u>	<u>\$ 43,846</u>	<u>\$ 241,878</u>	<u>\$ 285,724</u>	<u>\$ 67,214</u>	<u>\$ 243,973</u>	<u>\$ 311,187</u>

Andersonville Special Service Area Number 22
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	\$ (23,368)	\$ (107,403)
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>(2,095)</u>	<u>22,813</u>
<u>Change in Net Position</u>	<u>\$ (25,463)</u>	<u>\$ (84,590)</u>

Andersonville Special Service Area Number 22
Statement of Revenue and Expenditures
Budget and Actual - General Fund
Years end December 31, 2022 and 2021

	2022			2021		
	Budget	Actual	Over (Under) Variance	Budget	Actual	Over (Under) Variance
<u>Revenues:</u>						
Property revenues	\$ 232,930	\$ 216,891	\$ (16,039)	\$ 223,043	\$ 102,002	\$ (121,041)
TIF rebates	40,941	20,402	(20,539)	20,539	20,539	-
Other-Estimated Late Collections & Interest	-	2	2	391	3	(388)
<u>Total revenues</u>	<u>273,871</u>	<u>237,295</u>	<u>(36,576)</u>	<u>243,973</u>	<u>122,544</u>	<u>(121,429)</u>
<u>Expenses & Programs:</u>						
1.00 Customer Attraction	51,000	32,620	(18,380)	38,500	40,617	2,117
2.00 Public Way Aesthetics	141,302	141,389	87	97,000	111,515	14,515
3.00 Sustainability & Public Places	4,500	3,087	-	1,800	-	(1,800)
4.00 Economic/Development	16,500	14,047	(2,453)	14,000	9,500	(4,500)
5.00 Safety Programs	12,000	-	(12,000)	5,000	750	(4,250)
6.00 SSA Management	19,760	19,020	(740)	19,973	17,885	(2,088)
7.00 Personnel	50,500	50,500	-	46,500	49,680	3,180
<u>Totals Expenditures</u>	<u>294,062</u>	<u>260,663</u>	<u>(33,486)</u>	<u>222,773</u>	<u>229,947</u>	<u>7,174</u>
<u>Excess of revenues over (under) expenditures</u>	<u>(20,191)</u>	<u>(23,368)</u>	<u>(3,090)</u>	<u>21,200</u>	<u>(107,403)</u>	<u>(128,603)</u>
<u>Carryover</u>	<u>22,500</u>	<u>-</u>	<u>(22,500)</u>	<u>6,500</u>	<u>-</u>	<u>(6,500)</u>
<u>Net revenues in excess of expenditures</u>	<u>\$ 2,309</u>	<u>\$ (23,368)</u>	<u>\$ (25,590)</u>	<u>\$ 27,700</u>	<u>\$ (107,403)</u>	<u>\$ (135,103)</u>

Andersonville Special Service Area Number 22

(Andersonville Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Accounting Policies

Nature of Reporting Entity

Special Service Area (SSA) # 22 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 Andersonville Area 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 # 22 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with Andersonville Chamber of Commerce to perform administrative duties as the service provider for this SSA during the reporting period. Andersonville 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.

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 Andersonville Chamber of Commerce, 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.

Andersonville Special Service Area Number 22

(Andersonville Chamber of Commerce, 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.

Andersonville Special Service Area Number 22
(Andersonville Chamber of Commerce, Contractor)
Notes to Financial Statements
December 31, 2022 and 2021

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

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.

Andersonville Special Service Area Number 22

(Andersonville Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2022 and 2021

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

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 \$55,601 and \$ 107,476, respectively.

Receivables

Property tax receivables as of December 31, 2022 and 2021 in the amounts of \$ 255,430 and \$ 223,434 respectively for both years are presented net of an allowance for uncollectible taxes as of December 31, 2022 and 2021 in the amount of \$ 10,800 and \$ 10,800, respectively.

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 #22. The TIF receivables are presented without an allowance for uncollectible amounts for each year 2022 and 2021 in the amount of \$ 40,941 and \$ 20,539, 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

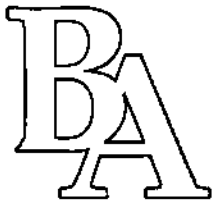
The Organization is an affiliate of Special Service Area Number 22 and Andersonville Chamber of Commerce. During the years ended December 31, 2022 and 2021 Andersonville SSA #22 and the Andersonville Chamber of Commerce as the sole service provider to administer and provide direct services on behalf of the Organization which has no employees. The SSA was charged for repayment of advances by Andersonville Chamber of Commerce for various Expenses & Program cost as of December 31, 2022, and 2021 in the amount of \$ 27,067 and \$ 16,281 respectively. In addition, the SSA was charged as of December 31, 2022, and 2021 with \$ 66,120 and \$ 64,415 respectively for employee and administrative costs. Reimbursements of advances and administrative costs to Andersonville Chamber of Commerce totaled \$ 93,187 and \$ 80,696 respectively.

Andersonville Special Service Area Number 22
 (Andersonville Chamber of Commerce, Contractor)
 Notes to the Financial Statements
 December 31, 2022 and 2021

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

Detailed Notes on all Activities and Funds

<u>Related Party Transactions:</u>	<u>2022</u>	<u>2021</u>
<u>Expense & Program Costs:</u>		
1.01 Website	\$ 2,575	\$ -
1.02 Special Events	-	4,127
1.04 Social Media Outreach	122	-
1.05 Decorative Banners	2,954	-
1.06 Holiday Decorations	2,332	2,073
1.07 Print Materials	-	247
2.02 Landscaping	3,215	3,841
2.05 Streetscape Elements	4,715	30
2.07 Sidewalk Maintenance Materials & Supplies	20	-
2.08 Sidewalk Maintenance Service Contracts	-	1,463
2.10 City Permits	1,500	-
3.03 Public Transit Enhancements	87	-
4.01 Site Marketing	-	4,500
4.04 Shuttle Service Non Personal	3,747	-
4.07 Impact Study Market Study Branding Study	5,800	-
<u>Total Expense & Program Costs:</u>	<u>27,067</u>	<u>16,281</u>
 <u>Administrative Costs:</u>		
6.03 Bookkeeping	3,461	3,450
6.04 Office Rent	4,500	4,500
6.05 Office Utilities/Telephone	1,500	1,500
6.06 Office Supplies	2,990	2,750
6.07 Office Equipment Lease	950	973
6.09 Postage	370	370
6.10 Meetings & Training	49	142
6.16 Storage Fees	1,000	800
6.17 Liability Property Insurance	800	250
<u>Total Administrative Costs:</u>	<u>15,620</u>	<u>14,735</u>
 <u>Salaries Allocation</u>		
7.01 Director of Marketing	20,500	20,500
7.02 Business services administration	30,000	29,180
<u>Total Salaries</u>	<u>50,500</u>	<u>49,680</u>
 <u>Total Administrative Costs:</u>	<u>66,120</u>	<u>64,415</u>
 <u>Total Expenditures</u>	<u>\$ 93,187</u>	<u>\$ 80,696</u>



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INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

To the Board of Commissioners
Andersonville Special Service Area Number 22
(Andersonville Chamber of Commerce, 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 13-14, 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 Andersonville Special Service Area Number 22. 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

Andersonville Special Service Area Number 22
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2022

	2022		Over (Under) Variance
	Budget	Actual	
Revenues:			
Property revenues	\$ 232,930	\$ 216,891	\$ (16,039)
TIF Rebates	40,941	20,402	(20,539)
Other-Estimated Late Collections & Interest	-	2	2
<u>Total revenues</u>	<u>273,871</u>	<u>237,295</u>	<u>(36,576)</u>
Expenses & Programs:			
<u>1.00 Customer Attraction</u>			
1.01 Website	3,500	2,575	(925)
1.02 Special Events	8,000	8,000	-
1.04 Social Media Management	3,000	122	(2,878)
1.05 Decorative Banners	3,000	2,954	(46)
1.06 Holiday Decorations	12,500	4,499	(8,001)
1.07 Print Materials	13,000	9,470	(3,530)
1.08 Display Ads	8,000	5,000	(3,000)
<u>Totals</u>	<u>51,000</u>	<u>32,620</u>	<u>(18,380)</u>
<u>2.00 Public Way Aesthetics</u>			
2.02 Landscaping (plants, water)	18,000	19,866	1,866
2.03 Façade Enhancement Program - Rebates	15,000	2,500	(12,500)
2.04 Way Finding-Signage	2,000	-	(2,000)
2.05 Streetscape Elements	18,702	8,515	(10,187)
2.06 Public Art	5,000	-	(5,000)
2.07 Sidewalk Maintenance-Materials & Supplies	2,000	20	(1,980)
2.08 Sidewalk Maintenance-Service Contracts	55,000	93,168	38,168
2.10 City Permits	600	1,500	900
2.11 Snow Removal	25,000	15,820	(9,180)
<u>Totals</u>	<u>141,302</u>	<u>141,389</u>	<u>87</u>
<u>3.00 Sustainability & Public Places</u>			
3.01 Garbage/Recycling Material Program	3,000	3,000	-
3.03 Public Transit Enhancements	1,500	87	(1,413)
<u>Totals</u>	<u>4,500</u>	<u>3,087</u>	<u>(1,413)</u>

Andersonville Special Service Area Number 22
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>			
4.01 Site Marketing	4,500	4,500	-
4.04 Shuttle Service Non-Personnel Expense	5,000	3,747	(1,253)
4.06 Strategic Planning	2,000	-	(2,000)
4.07 Impact-Market- Branding Study	5,000	5,800	800
<u>Totals</u>	<u>16,500</u>	<u>14,047</u>	<u>(2,453)</u>
<u>5.00 Safety Programs</u>			
5.01 Public Way Surveillance Cameras/Maintenance	12,000	-	(12,000)
<u>6.00 SSA Management</u>			
6.01 SSA Annual & Quarterly Reports	500	-	(500)
6.02 SSA Audit	3,400	3,400	-
6.03 Bookkeeping	3,490	3,461	(29)
6.04 Office Rent	4,500	4,500	-
6.05 Office Utilities	1,500	1,500	-
6.06 Office Supplies	2,750	2,990	240
6.07 Office Equipment Lease/Maintenance	950	950	-
6.09 Postage	370	370	-
6.10 Meeting Expense	500	49	(451)
6.16 Storage Fees	1,000	1,000	-
6.17 Liability /Property Insurance	800	800	-
<u>Totals</u>	<u>19,760</u>	<u>19,020</u>	<u>(740)</u>
<u>7.00 Personnel</u>			
7.01 Director of Marketing	20,500	20,500	-
7.02 Business Service Manager	30,000	30,000	-
<u>Totals</u>	<u>50,500</u>	<u>50,500</u>	<u>-</u>
<u>Totals Expenses & Programs</u>	<u>294,062</u>	<u>260,663</u>	<u>(33,486)</u>
<u>Excess/(deficit) of Revenues over Expenditures</u>	<u>\$ (20,191)</u>	<u>\$ (23,368)</u>	<u>\$ 70,062</u>
Carryover Funds	22,500	-	(22,500)
<u>Net Revenues in Excess/ (Deficit) of Expenditures</u>	<u>\$ 2,309</u>	<u>\$ (23,368)</u>	<u>\$ (47,562)</u>

Andersonville Special Service Area Number 22
(Andersonville Chamber of Commerce, Contractor)
Schedule of Audit Findings
December 31, 2022 and 2021

We have reviewed the Agreement for Special Service Area Number 22 between the City of Chicago and the Contractor for the years ended December 31, 2022 and 2021. Based on our understanding of the agreement and the facts surrounding the performance under the agreement, we noted no exceptions.

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

Significant Assumptions

	<u>2022</u>	<u>2021</u>
Current year Levy	\$ 232,539	\$ 222,652
Uncollected balance in prior year levies	391	391
Prior year deferred revenue was	241,878	243,973
Allowance for receivable loss collection is	10,800	10,800
Approximately	4.64%	4.84%

Exhibit A Budget

Special Service Area # 22

SSA Name:
Andersonville

2022 BUDGET SUMMARY

Budget and Services Period: January 1, 2022 through December 31, 2022

CATEGORY <small>(Funded Categories Comprise Scope of Services)</small>	2021 Levy		Carryover Funds	TIF Rebate Fund #	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$25,579	\$391	\$0	\$24,639	\$391	\$51,000
2.00 Public Way Aesthetics	\$128,000	\$0	\$0	\$17,004	\$0	\$145,004
3.00 Sustainability and Public Places	\$0	\$0	\$4,500	\$0	\$0	\$4,500
4.00 Economic/ Business Development	\$6,500	\$0	\$9,000	\$0	\$0	\$15,500
5.00 Public Health and Safety Programs	\$3,000	\$0	\$9,000	\$0	\$0	\$12,000
6.00 SSA Management	\$18,960	\$0	\$0	\$3,000	\$0	\$21,960
7.00 Personnel	\$50,500	\$0	\$0	\$0	\$0	\$50,500
Sub-total	\$232,539	\$391				
GRAND TOTALS	Levy Total	\$232,930	\$22,500	\$40,941	\$391	\$296,762

LEVY ANALYSIS

Estimated 2021 EAV:	\$51,661,720
Authorized Tax Rate Cap:	0.50%
Maximum Potential Levy limited by Rate Cap:	\$258,309
Requested 2021 Levy Amount:	\$232,930
Estimated Tax Rate to Generate 2020 Levy:	0.4509%

LEVY CHANGE FROM PREVIOUS YEAR	
2020 Levy Total (in 2020 budget)	\$223,043
2021 Levy Total (in 2022 budget)	\$232,930
Percentage Change	4.43%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2021 Budget Total	\$254,773
Carryover request for 2022	\$22,500
Percentage	8.831%
Must be less than 25%	

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.

SSA Chairperson Signature	Commissioner	Date

~~This tab consists of 5 printed pages. When submitting a signed version, please email a PDF pages 1 and 3 only.~~

SSA Number: 22	SSA Tax Authority Term: 2002-2026	SSA Budget W
SSA Name: Andersonville		Chicago Department

1.00	Customer Attraction	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #
1.01	Website	Rebuilding of andersonville.org and other mobile business platforms	\$ 1,000	\$ -	\$ -	\$ 2,109
1.02	Special Events	Events held within the SSA district that benefit the businesses and buildings with the SSA, such as Andersonville Farmers Market, Arts Week, Sidewalk Sale, Outdoor Movies and Concierge Tours	\$ 2,609	\$ 391	\$ -	\$ 5,000
1.03	Free Wi-Fi Program	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -
1.04	Social Media Management	Sponsored Facebook, Instagram post, LinkedIn, and other social media platforms	\$ -	\$ -	\$ -	\$ 3,000
1.05	Decorative Banners	Seasonal Banners to unite the district	\$ 3,000	\$ -	\$ -	\$ -
1.06	Holiday Decorations	Lightpole decorations on 156 ornamental poles	\$ 4,500	\$ -	\$ -	\$ 8,000
1.07	Print Materials	Andersonville Neighborhood Guide, holiday collateral (print and design), Arts Week and Restaurant Week collateral. Design for these projects is outsourced per annual RFP.	\$ 9,470	\$ -	\$ -	\$ 3,530
1.08	Display Advertising	Advertising the district through print, online and radio advertising	\$ 5,000	\$ -	\$ -	\$ 3,000
1.09	[Enter on Tab 1.0 Cell B14]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -
1.10	[Enter on Tab 1.0 Cell B15]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -
1.11	[Enter on Tab 1.0 Cell B16]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -
1.12	[Enter on Tab 1.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -
SUBTOTAL			\$ 25,579	\$ 391	\$ -	\$ 24,839

Deliverables		Metrics					
1.0	Customer Attraction						
1.01	Website	New website at andersonville.org, increased traffic	1	1		2	0
1.02	Special Events	Concierge tour, farmers market, Sidewalk Sale, Arts Week	1	2	2	3	7
1.03	Free Wi-Fi Program					-	
1.04	Social Media Outreach	10-15 posts at \$50-\$100 promoting district	5	3	5	5	18
1.05	Decorative Banners	Cohesive seasonal banners that can be changed out throughout the year				50	50
1.06	Holiday Decorations	Decorations on 156 ornamental poles				157	157
1.07	Print Materials	Neighborhood Guide (print 45,000), Arts Week and Holiday		35,000	15,000	15,000	65,000
1.08	Display Advertising	Ad placement in Red Eye, Tribune, WBEZ, Windy City Times					-

2.0	Public Way Aesthetics	Explanation	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change none allocated
2.01	Acid Etching Removal and/or Preservation	[Enter description of services, costs, subcontractor etc. items not described will not be approved]	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 20,600	\$ (2,600)	-12.62%
2.02	Landscaping (plants, watering, etc.)	Planting in corner planters Zoyler plus ongoing maintenance and watering by contractor	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 17,500	\$ (2,500)	-14.29%
2.03	Public Art - Installation	Submittals for Artworkable Facade Improvement Program, TBO contractors dependent on approvals	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
2.04	Way Finding/Signage	Maintenance for three district kiosks, district signage related to parking, welcome materials for residents	\$ 15,000	\$ -	\$ -	\$ 3,702	\$ -	\$ 18,702	\$ 18,000	\$ 702	3.90%
2.05	Streetwide Elements (including capital installation, maintenance and more)	Repair of brick pavers, curbs, recycling bins, etc. as needed by survey of conditions	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 3,500	\$ 1,500	42.86%
2.06	Public Art	Public Art Installation within the district, including releases to businesses who commission art	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	none
2.07	Streetwide Maintenance - Materials and Supplies	Purchasing of bricks and pavers for sidewalk repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none
2.08	Streetwide Maintenance - Service Contract	Letter abatement, pressure washing and seeding contracts with Cleandeb, Patch Landscaping, and Lucas Consulting	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 35,000	\$ 20,000	57.14%
2.09	Streetwide Maintenance - Design/Programming	Enter network, files, and hand-off sources on Tab 2.0 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
2.10	City Permits	Kiosk permits	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ 400	\$ 200	50.00%
2.11	Snow Removal	Patch Landscaping, Half of the 2014-2022 winter contract	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,000	\$ (7,000)	-21.68%
2.12	[Enter on Tab 2.0 Cell B17]	Green Rebate Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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
			TOTAL	\$ 128,000	\$ -	\$ 13,302	\$ -	\$ 141,302	\$ 179,000	\$ (37,698)	-26.64%

2.00	Public Way Aesthetics	Deliverables	Measure/Outcomes	COMMENTS
2.01	Acid Etching Removal and/or Preservation	[write over this with other as relevant]	100	
2.02	Landscaping (plants, watering, etc.)	Planting in 50 planters, Weeding of district	50	
2.03	Facade Enhancement Program - Retain	Between 5-7 grants for small local businesses	1	
2.04	Way Finding/Signage	Maintenance of 3 kiosks	3	
2.05	Streetwide Elements (including capital installation, maintenance and more)	Repair of pavers along Clark Street between Ansel and Victoria	500	
2.06	Public Art	Commission of public art in the district	1	
2.07	Streetwide Maintenance - Materials and Supplies	Continue to replace and mend broken bricks along Clark Street	1	
2.08	Streetwide Maintenance - Service Contract	Power washing (02) and weeding (03) are district-wide. Street	1	

SSA Number: 22	SSA Tax Authority Term: 2022-2026	SSA Budget Workplan 2022v1.0
SSA Name: Andersonville	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	Composting Program	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	new
3.02	Small Business Energy Efficiency Rebates	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.03	Public Transit Enhancements	Installation of on-street bike corrals	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,800	\$ (300)	-16.67%
3.04	Bicycle Transit Enhancements	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.05	Bicycle Valet	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.06	[Enter on Tab 3.0 Cell B11]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.07	[Enter on Tab 3.0 Cell B12]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.08	[Enter on Tab 3.0 Cell B13]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.09	[Enter on Tab 3.0 Cell B14]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.10	[Enter on Tab 3.0 Cell B15]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.11	[Enter on Tab 3.0 Cell B16]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
3.12	[Enter on Tab 3.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ -	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 4,500	\$ 1,800	\$ 2,700	100%

Line item changes requiring further detail

Deliverables		Metrics/Outcomes					COMMENTS
3.0	Sustainability & Public Places						
3.01	Garbage/Recycling Material Program	Provide Composting Program	1			1	0
3.02	Small Business Energy Efficiency Rebates	[write over this with other as relevant]					
3.03	Public Transit Enhancements	[write over this with other as relevant]					
3.04	Bicycle Transit Enhancements	Installation and removal of five on street bike corrals	3			3	0
3.05	Bicycle Valet	[write over this with other as relevant]					
3.06	[Enter on Tab 3.0 Cell B11]	[write over this with other as relevant]					
3.07	[Enter on Tab 3.0 Cell B12]	[write over this with other as relevant]					
3.08	[Enter on Tab 3.0 Cell B13]	[write over this with other as relevant]					

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.)	Property and tenant owner engagement, available properties database and resp. retail attraction brochure	\$ -	\$ -	\$ 4,500	-	\$ -	\$ 4,500	\$ 4,500	\$ -	0.00%
4.02	Coop Purchasing Program		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
4.03	Supplemental Transit (if subcontracted)		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
4.04	Shuttle Service Non-Personnel Expenses	demand side study for Small Business, Saturday and Late Night Ann Arbor/Ann Arbor	\$ 1,500	\$ -	\$ 2,500	-	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	100.00%
4.04.1	Shuttle Service Personnel Expenses	Enter employee name, title, and funding source on Tab 7.0 Personnel	\$ -	\$ -		-	\$ -	\$ -	\$ -	\$ -	none allocated
4.05	WLF District Infrastructure Maintenance		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
4.06	Strategic Planning	Strategic planning and organizational assessment	\$ -	\$ -	\$ 2,000	-	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
4.07	Economic Impact Study, Market Study, Branding Study etc.	Market and economic impact study	\$ 5,000	\$ -	\$ -	-	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
4.08	Master Planning	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
4.09	SSA Designation		\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
4.10	[Enter on Tab 4.0 Cell B16]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
4.11	[Enter on Tab 4.0 Cell B17]	[Enter description of services, costs, subcontractor etc. Items not described will not be approved]	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 6,500	\$ -	\$ 6,500	-	\$ -	\$ 11,000	\$ 11,000	\$ -	0.00%

4.0	Economic/Business Development	Metrics/Outcomes	COMMENTS
4.01	Site Marketing (materials, services, etc.)	15-20 available spaces marketed	
4.02	Coop 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 Service Non-Personnel Expenses	[write over this with other as relevant]	
4.04.1	Shuttle Service Personnel Expenses	[write over this with other as relevant]	
4.05	WLF District Infrastructure Maintenance	[write over this with other as relevant]	
4.06	Strategic Planning	3 strategic planning sessions	
4.07	Economic Impact Study, Market Study, Branding Study etc.	1 business attraction brochure, updated online mapping, demog. study etc.	
4.08	Master Planning	[write over this with other as relevant]	
4.09	SSA Designation	[write over this with other as relevant]	
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]	

5.0	Public Health and Safety Programs	Description of costs, Subcontractor name if known, etc.	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebutts: Fund #	Late Collections	2022 Budget	Current Year Budget	Difference	% Change
5.01	Public Way Surveillance Camera Maintenance Program - Rogable	Surveillance camera installation at an intersection to improve safety of the district	\$ 3,000	\$ -	\$ 9,000	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	new
5.02	Safety Improvement Program - Rogable	Surveillance camera installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ (5,000)	+100.00%
5.03	Security Patrol Services	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.04	[Enter on Tab 5.0 Call 89]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.05	[Enter on Tab 5.0 Call 810]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.06	[Enter on Tab 5.0 Call 811]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.07	[Enter on Tab 5.0 Call 817]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.08	[Enter on Tab 5.0 Call 813]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.09	[Enter on Tab 5.0 Call 814]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.10	[Enter on Tab 5.0 Call 819]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.11	[Enter on Tab 5.0 Call 818]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
5.12	[Enter on Tab 5.0 Call 817]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
SUBTOTAL			\$ 3,000	\$ -	\$ 9,000	\$ -	\$ -	\$ 12,000	\$ 5,000	\$ 7,000	+100.00%

5.0	Public Health and Safety Programs	Deliverables	Metrics/Outcomes	Comments
5.01	Public Way Surveillance Camera Maintenance Program - Rogable	[Write over this with other as relevant]	1	
5.02	Safety Improvement Program - Rogable	[Write over this with other as relevant]		
5.03	Security Patrol Services	[Write over this with other as relevant]		
5.04	[Enter on Tab 5.0 Call 820]	[Write over this with other as relevant]		
5.05	[Enter on Tab 5.0 Call 810]	[Write over this with other as relevant]		
5.06	[Enter on Tab 5.0 Call 811]	[Write over this with other as relevant]		
5.07	[Enter on Tab 5.0 Call 812]	[Write over this with other as relevant]		
5.08	[Enter on Tab 5.0 Call 813]	[Write over this with other as relevant]		
5.09	[Enter on Tab 5.0 Call 814]	[Write over this with other as relevant]		
5.10	[Enter on Tab 5.0 Call 815]	[Write over this with other as relevant]		
5.11	[Enter on Tab 5.0 Call 816]	[Write over this with other as relevant]		
5.12	[Enter on Tab 5.0 Call 817]	[Write over this with other as relevant]		

	Explanation	Levy for 2022 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Lease Collections	2022 Budget	Current Year Budget	Difference	% Change
6.0	SSA Management				\$ 3,000	\$ -	\$ 500	\$ -	\$ 500	new
6.01	SSA Annual Report		\$ -		\$ -	\$ -	\$ 500	\$ -	\$ 500	new
6.02	SSA Audit	\$ 3,400	\$ -		\$ -	\$ -	\$ 3,400	\$ 3,342	\$ 58	1.74%
6.03	Bookkeeping	\$ 3,490	\$ -		\$ -	\$ -	\$ 3,490	\$ 3,461	\$ 29	0.84%
6.04	Office Rent	\$ 4,500	\$ -		\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	0.00%
6.05	Office Utilities	\$ 1,500	\$ -		\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
6.06	Office Supplies	\$ 2,750	\$ -		\$ -	\$ -	\$ 2,750	\$ 2,750	\$ -	0.00%
6.07	Office Equipment Lease/Maintenance	\$ 950	\$ -		\$ -	\$ -	\$ 950	\$ 950	\$ -	0.00%
6.08	Office Printing	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.09	Postage	\$ 370	\$ -		\$ -	\$ -	\$ 370	\$ 370	\$ -	0.00%
6.10	Commission Meetings and Travel	\$ 200	\$ -		\$ -	\$ -	\$ -	\$ 500	\$ (500)	-100.00%
6.11	Subscriptions/Dues	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.12	SSA Bank Account Fees	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.12.1	Loan interest incurred by Service Provider	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.13	Marketing/Compliance	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.14	Equipment Purchases/Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.15	Supplies	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.16	Storage Space Fees	\$ 1,000	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
6.17	Liability/Property Insurance	\$ 800	\$ -		\$ -	\$ -	\$ 800	\$ 800	\$ -	0.00%
6.18	Conferences & Training	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 800	\$ (800)	-100.00%
6.19	IT Monitoring Services	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
6.20	Custom: Enter in Tab 6.0	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	none allocated
	SUBTOTAL	\$ 18,980	\$ -		\$ 3,000	\$ -	\$ 18,980	\$ 18,972	\$ (800)	-4.21%

One half of the amount requested for the year base

7.18	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated		
7.19	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated	
7.20	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated	
7.21	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated	
7.22	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated	
7.23	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated	
7.24	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	none allocated	
7.25	Total Street Sweeping Personnel		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	NOTE: Funds from the new people	
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: Funds from the new people	
TOTAL SERVICE PERSONNEL			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
TOTAL PERSONNEL			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	46,500

Calculating Fringe Benefits and Total Personnel Cost		SSA Cost	Calculation	Admin % Calculation	Admin % of 2020 Levy (off total budget)
1a.	Employer share of Social Security	\$3,131	56.0620% (Cell D39) Total Fringe for all staff members in the Cost Allocation Plan	Total SSA Management (Category 6.0)	28.95%
1b.	Employer share of Medicare	\$732	9.1431% (Cell D39) Total Fringe for all staff members in the Cost Allocation Plan	Total SSA Non-Service Personnel (Category 7.0A)	
2.	State Unemployment Insurance	\$0		Total SSA Administrative Costs	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			Service Provider Comments
4.	Other 401K Employer Contribution	\$0			
5.	Other Federal Unemployment Tax Act	\$0			
6.	Health Insurance	\$0			
7.	Other (add description here)	\$0			
8.	Total Fringe Benefits (Lines 1a - 5)	\$3,863	Must match Cell E30 Total Fringe for all staff members in the Cost Allocation Plan	Total 2020 Levy Budget	
9.	Total Personnel Costs (Line 8 plus Cell D39 above)	\$54,363	Must match Cell F39 Total Personnel Cost in the Cost Allocation Plan	Admin %	28.8469%