

**Chicago Department of Planning and Development (DPD)
Special Service Area (SSA) Program
Audit Report Package Transmittal Checklist**

This checklist must be **completed by the SSA's auditing firm** as part of a single PDF audit report package. On the checklist, enter the starting page number within the PDF for each of the audit report package components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted.

The SSA Service Provider must upload the **PDF package** and corresponding **budget workplan file** to DPD's SharePoint **by May 1st**. Audit packages submitted via e-mail are not acceptable. Audit packages will be deemed "not submitted" unless uploaded to DPD's SharePoint platform.

SSA Name and Number:

Calumet Heights - Avalon Park Commission SSA #10

SSA Provider Name:

Southeast Chicago Chamber of Commerce.

Submission Date:

4-30-21

| Starting PDF Page Number | Audit Report Package Components |
|--|--|
| | Comparative Financial Statements |
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| <u>5</u> | 2. Statement of Net Position and Governmental Fund Balance Sheet - Prior Year |
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| <u>N/A</u> | Corrective Action Plan - Current and Prior Year, if applicable* |
| <u>19</u> | Audit Firm CPA License |
| <u>20</u> | SSA Budget Summary page - used for comparison of actual expenses for current audit period |
| (Uploaded Separately) <u>21 -> 30</u> | Final Modified or Amended SSA Budget Workplan (Excel file) Date approved by Commission: ___/___/_____ |
| | Note: This budget workplan must correspond to Budget Summary page noted above in 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, 2020 and 2019

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

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Bravos & Associates

Certified Public Accountants

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

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
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, 2020 and 2019, which comprise the statements of net position and governmental fund balance sheet as of December 31, 2020 and 2019, 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, 2020 and 2019 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 to 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 25, 2021
Schaumburg, Illinois



Calumet Heights-Avalon Park Commission Special Service Area# 50
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2020 and 2019

| | <u>2020</u> | | | <u>2019</u> | | |
|---|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>Governmental</u> | | <u>Statement of</u> | <u>Governmental</u> | | <u>Statement of</u> |
| | <u>Fund</u> | <u>Adjustments</u> | <u>Net Position</u> | <u>Fund</u> | <u>Adjustments</u> | <u>Net Position</u> |
| <u>Assets</u> | | | | | | |
| Cash | \$ 200,955 | \$ - | \$ 200,955 | \$ 68,264 | \$ - | \$ 68,264 |
| Property tax receivable, with no allowance for uncollectable taxes | <u>931,819</u> | <u>-</u> | <u>931,819</u> | <u>855,488</u> | <u>-</u> | <u>855,488</u> |
| <u>Total Assets</u> | <u>1,132,774</u> | <u>-</u> | <u>1,132,774</u> | <u>923,752</u> | <u>-</u> | <u>923,752</u> |
| <u>Liabilities</u> | | | | | | |
| Accounts payable and Accrued expenses | \$ 39,517 | \$ - | \$ 39,517 | \$ 54,640 | \$ - | \$ 54,640 |
| <u>Deferred Inflows</u> | | | | | | |
| Deferred property tax revenue | 602,435 | (602,435) | - | 602,435 | (602,435) | - |
| <u>Fund Balances/Net Position</u> | | | | | | |
| Unassigned | <u>490,822</u> | <u>(490,822)</u> | <u>-</u> | <u>266,677</u> | <u>(266,677)</u> | <u>-</u> |
| Total Liabilities, deferred inflows and fund balance/net position | <u>\$ 1,132,774</u> | | | <u>\$ 923,752</u> | | |
| <u>Total net position - Unassigned</u> | | <u>\$ (1,093,257)</u> | <u>\$ 1,093,257</u> | | <u>\$ (869,112)</u> | <u>\$ 869,112</u> |
| Amounts reported for governmental activities in the statements of net position are different because: | | | | | | |
| Total fund balance - governmental fund | | | | \$ 490,822 | | \$ 266,677 |
| 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>602,435</u> | | <u>602,435</u> |
| <u>Total net position - governmental activities</u> | | | | <u>\$ 1,093,257</u> | | <u>\$ 869,112</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, 2020 and 2019

| | 2020 | | | 2019 | | |
|---|--------------------------------------|-------------------|-----------------------------|--------------------------------------|-------------------|-----------------------------|
| | Governmental Fund General Fund | Adjustments | Statements of Activities | Governmental Fund General Fund | Adjustments | Statements of Activities |
| <u>Revenues</u> | | | | | | |
| Property revenues and interest | \$ 631,801 | \$ - | \$ 631,801 | \$ 554,895 | \$ - | \$ 554,895 |
| Interest income | 243 | - | 243 | - | - | - |
| TIF Rebates | 16,181 | - | 16,181 | 23,653 | - | 23,653 |
| Total revenues | <u>648,225</u> | <u>-</u> | <u>648,225</u> | <u>578,548</u> | <u>-</u> | <u>578,548</u> |
| <u>Expenditures</u> | | | | | | |
| 1.00 Customer Attraction | 68,713 | - | 68,713 | 93,840 | - | 93,840 |
| 2.00 Public Way Aesthetics | 109,868 | - | 109,868 | 74,570 | - | 74,570 |
| 3.0 Sustainability & Public Places | 4,269 | - | 4,269 | - | - | - |
| 4.00 Economic/Development | 10,434 | - | 10,434 | 48,962 | - | 48,962 |
| 5.00 Safety Programs | 15,429 | - | 15,429 | 42,080 | - | 42,080 |
| 6.00 SSA Management | 40,501 | - | 40,501 | 41,444 | - | 41,444 |
| 7.00 Personnel | 135,972 | - | 135,972 | 122,327 | - | 122,327 |
| 8.00 Loss Collection Expense | 38,894 | - | 38,894 | 76,295 | - | 76,295 |
| Total expenditures | <u>424,080</u> | <u>-</u> | <u>424,080</u> | <u>499,518</u> | <u>-</u> | <u>499,518</u> |
| Excess of revenues over (under) expenditures | <u>224,145</u> | <u>-</u> | <u>224,145</u> | <u>79,030</u> | <u>-</u> | <u>79,030</u> |
| Change in Net Position | 224,145 | - | 224,145 | 79,030 | - | 79,030 |
| <u>Fund Balance/Net Position</u> | | | | | | |
| Fund balance/net position beginning of the year | <u>266,677</u> | <u>602,435</u> | <u>869,112</u> | <u>187,647</u> | <u>602,435</u> | <u>790,082</u> |
| Fund balance/net position at end 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> |

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, 2020 and 2019

| | <u>2020</u> | <u>2019</u> |
|--|-------------------|------------------|
| Amounts reported for governmental activities in the statements of net position are different because: | | |
| Net change in Fund balance | \$ 224,145 | \$ 79,030 |
| 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 | <u>\$ 224,145</u> | <u>\$ 79,030</u> |

Calumet Heights-Avalon Park Commission Special Service Area # 50
Summary Statement of Revenue and Expenditures
Budget and Actual - General Fund
Years end December 31, 2020 and 2019

| | 2020 | | | 2019 | | |
|--|----------------|-------------------|--------------------------|----------------|------------------|--------------------------|
| | Budget | Actual | Over (Under) Variance | Budget | Actual | Over (Under) Variance |
| Revenues: | | | | | | |
| Property revenues | \$ 786,081 | \$ 631,801 | \$ (154,280) | \$ 513,600 | \$ 554,694 | \$ 41,094 |
| Interest income | - | 243 | 243 | - | 201 | 201 |
| TIF rebates | - | 16,181 | 16,181 | 23,653 | 23,653 | - |
| Total revenues | <u>786,081</u> | <u>648,225</u> | <u>(137,856)</u> | <u>537,253</u> | <u>578,548</u> | <u>41,295</u> |
| Expenses & Programs: | | | | | | |
| 1.00 Customer Attraction | 197,300 | 68,713 | (128,587) | 111,500 | 93,840 | (17,660) |
| 2.00 Public Way Aesthetics | 240,881 | 109,868 | (131,013) | 156,153 | 74,570 | (81,583) |
| 3.0 Sustainability & Public Places | 6,600 | 4,269 | (2,331) | 8,000 | - | (8,000) |
| 4.00 Economic/Development | 75,100 | 10,434 | (64,666) | 79,000 | 48,962 | (30,038) |
| 5.00 Safety Programs | 106,100 | 15,429 | (90,671) | 106,166 | 42,080 | (64,086) |
| 6.00 SSA Management | 48,100 | 40,501 | (7,599) | 45,000 | 41,444 | (3,556) |
| 7.00 Personnel | 112,000 | 135,972 | 23,972 | 109,000 | 122,327 | 13,327 |
| 8.00 Loss Collection Expemse | - | 38,894 | 38,894 | - | 76,295 | 76,295 |
| Totals Expenditures | <u>786,081</u> | <u>424,080</u> | <u>(362,001)</u> | <u>614,819</u> | <u>499,518</u> | <u>(115,301)</u> |
| Excess of revenues over (under) expenditures | - | 224,145 | 224,145 | (77,566) | 79,030 | 156,596 |
| Carryover | - | - | - | 77,566 | - | 77,566 |
| Net revenues in excess of expenditures | <u>\$ -</u> | <u>\$ 224,145</u> | <u>\$ 224,145</u> | <u>\$ -</u> | <u>\$ 79,030</u> | <u>\$ 79,030</u> |

Calumet Heights-Avalon Park Commission Special Service Area Number 50

(Southeast Chicago Chamber of Commerce, Contractor)

Notes to Financial Statements

December 31, 2020 and 2019

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 79th Street and Paxton avenues west to 79th Street and the Metra tracks, 79th and Stony Island south to 94th and Stony Island, and 87th and Jeffrey west to 87th 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, 2020 and 2019

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, 2020 and 2019

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, 2020 and 2019

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, 2020, and 2019, the Commission's bank balance was \$ 200,955 and \$ 68,264, respectively.

Receivables

Property tax receivables as of December 31, 2020 and 2019, in the amounts of \$ 931,819 and \$ 855,488, 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.

Related Party Transactions

During the years ended December 31, 2020 and 2019, 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, 2020 and 2019

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 2020 was \$ 16,181 and the amount received for December 31, 2019 was \$ 23,653.

Subsequent Events

For the fiscal year ending December 31, 2020, the Commission has evaluated subsequent events through April 25, 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

Certified Public Accountants

10 North Martingale Road Suite 400

Schaumburg, Illinois 60173

(630) 893-6753

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

INDEPENDENT AUDITOR'S REPORT 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 25, 2021
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, 2020

| | 2020 | | Over (Under) Variance |
|---|-------------------|-------------------|--------------------------|
| | Budget | Actual | |
| <u>Revenues:</u> | | | |
| Property revenues | \$ 786,081 | \$ 631,801 | (154,280) |
| Interest income | - | 243 | 243 |
| TIF rebates | - | 16,181 | 16,181 |
| <u>Total revenues</u> | <u>\$ 786,081</u> | <u>\$ 648,225</u> | <u>\$ (137,856)</u> |
| <u>Expenses & Programs:</u> | | | |
| <u>1.00 Customer Attraction</u> | | | |
| 1.01 Website | 12,000 | 6,752 | (5,248) |
| 1.02 Special Events | 77,219 | 14,979 | (62,240) |
| 1.03 Free Wi-Fi Program | 100 | - | (100) |
| 1.04 Social Media Outreach | 10,000 | 854 | (9,146) |
| 1.05 Decorative Banners | 43,981 | - | (43,981) |
| 1.06 Holiday Decorations | 39,000 | 29,155 | (9,845) |
| 1.07 Print Materials | 15,000 | 16,973 | 1,973 |
| <u>Totals</u> | <u>197,300</u> | <u>68,713</u> | <u>(128,587)</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 | 34,400 | 21,439 | (12,961) |
| 2.04 Way Finding/Signage | 16,000 | - | (16,000) |
| 2.05 Streetscape Elements | 28,500 | - | (28,500) |
| 2.06 Public Art | 71,981 | 35,200 | (36,781) |
| 2.08 Sidewalk Maintenance-Service Contracts | 88,000 | 53,229 | (34,771) |
| 2.10 City Permits | 1,800 | - | (1,800) |
| <u>Totals</u> | <u>240,881</u> | <u>109,868</u> | <u>(131,013)</u> |
| <u>3.0 Sustainability & Public Places</u> | | | |
| 3.01 Garbage-recycling | 6,600 | - | (6,600) |
| 3.06 Equipment Purchase/Maintenance | - | 2,865 | 2,865 |
| 3.08 Storge Fees | - | 1,404 | 1,404 |
| <u>Totals</u> | <u>6,600</u> | <u>4,269</u> | <u>(2,331)</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, 2020

| | 2020 | | Over (Under) Variance |
|---|----------------|---------------|--------------------------|
| | Budget | Actual | |
| <u>4.00 Economic/Development</u> | | | |
| 4.01 Site Marketing | 20,000 | 200 | (19,800) |
| 4.06 Strategic Planning | 20,100 | - | (20,100) |
| 4.07 Economic Impact Study Market study, Branding | 30,000 | 10,234 | (19,766) |
| 4.08 Master Planning | 5,000 | - | (5,000) |
| 4.09 SSA Designation | - | - | - |
| <u>Totals</u> | <u>75,100</u> | <u>10,434</u> | <u>(64,666)</u> |
| | | | |
| <u>5.00 Safety Programs</u> | | | |
| 5.01 Public Surveillance | 100 | - | (100) |
| 5.02 Safety Improvement Prg-Rebates | 5,000 | - | (5,000) |
| 5.03 Security Patrol Service | 90,000 | 13,649 | (76,351) |
| 5.04 Program Costs | 11,000 | 1,780 | (9,220) |
| <u>Totals</u> | <u>106,100</u> | <u>15,429</u> | <u>(90,671)</u> |
| | | | |
| <u>6.00 SSA Management</u> | | | |
| 6.01 SSA Annual Report | 3,000 | - | (3,000) |
| 6.02 SSA Audit | 6,000 | 5,900 | (100) |
| 6.03 Bookkeeping | 9,000 | 6,364 | (2,636) |
| 6.04 Office Rent | 5,800 | 10,800 | 5,000 |
| 6.05 Office Utilities | 1,000 | 8,499 | 7,499 |
| 6.06 Office Supplies | 2,500 | 4,754 | 2,254 |
| 6.07 Office Equipment Lease/Maintenance | 3,000 | 2,208 | (792) |
| 6.08 Office Printing | 500 | - | (500) |
| 6.09 Postage | 5,000 | - | (5,000) |
| 6.10 Meeting & Training | 2,000 | 634 | (1,366) |
| 6.11 Subscriptions-Dues | 1,000 | 96 | (904) |
| 6.12 Bank Fees | 500 | 97 | (403) |
| 6.12.1 Loan Interest | 1,000 | - | (1,000) |
| 6.15 Supplies | 1,500 | 1,149 | (351) |
| 6.16 Storage Space Fees | 1,900 | - | (1,900) |
| 6.17 Liability Property Insurance | 300 | - | (300) |
| 6.18 Conferenes & Training | 4,000 | - | (4,000) |
| 6.19 IT Monitoring Services | 100 | - | (100) |
| <u>Totals</u> | <u>48,100</u> | <u>40,501</u> | <u>(7,599)</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, 2020

| | 2020 | | Over (Under) Variance |
|--|--------------------|-----------------------|--------------------------|
| | <u>Budget</u> | <u>Actual</u> | |
| <u>7.00 Personnel</u> | | | |
| 7.01 Executive Director | 77,000 | 81,824 | 4,824 |
| 7.03 Program Manager | 35,000 | 54,148 | 19,148 |
| <u>Totals</u> | <u>112,000</u> | <u>135,972</u> | <u>23,972</u> |
| <u>8.00 Loss Collection Expense</u> | | | |
| 8.01 Loss Collection Expense | - | 38,894 | 38,894 |
| Totals Expenses & Programs | <u>786,081</u> | <u>424,080</u> | <u>(362,001)</u> |
| Excess of Revenues over Expenses (deficit) | <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)
Schedule of Audit Findings
December 31, 2020 and 2019

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, 2020 and 2019.

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:
11/30/2021

PUBLIC ACCOUNTANT FIRM LICENSE



BRAVOS & ASSOCIATES
324 RIDGEWOOD DR
BLOOMINGDALE, IL 60108-2532



DEBORAH HAGAN
ACTING SECRETARY

The official status of this license can be verified at www.idfpr.com

13302184

Cut on Dotted Line ✂

Exhibit A Budget

Special Service Area # 50

| | |
|------------------|------------------------------|
| SSA Name: | Calumet Heights/ Avalon Park |
|------------------|------------------------------|

2020 BUDGET SUMMARY

Budget and Services Period: January 1, 2020 through December 31, 2020

| CATEGORY | 2019 Levy | | Carryover Funds | TIF Rebate Fund # | Estimated Late Collections and Interest | Total All Sources |
|---------------------------------------|-------------------|---------------------------|-----------------|-------------------|---|-------------------|
| | Collectible Levy | Estimated Loss Collection | | | | |
| 1.00 Customer Attraction | \$149,019 | \$23,100 | \$11,000 | \$0 | \$14,181 | \$197,300 |
| 2.00 Public Way Aesthetics | \$153,500 | \$44,381 | \$19,000 | \$0 | \$24,000 | \$240,881 |
| 3.00 Sustainability and Public Places | \$2,000 | \$600 | \$2,000 | \$0 | \$2,000 | \$6,600 |
| 4.00 Economic/ Business Development | \$75,000 | \$100 | \$0 | \$0 | \$0 | \$75,100 |
| 5.00 Safety Programs | \$65,100 | \$0 | \$21,000 | \$0 | \$20,000 | \$106,100 |
| 6.00 SSA Management | \$40,100 | \$0 | \$0 | \$0 | \$8,000 | \$48,100 |
| 7.00 Personnel | \$112,000 | \$0 | | \$0 | \$0 | \$112,000 |
| | Sub-total | \$596,719 | | | | |
| GRAND TOTALS | Levy Total | \$664,900 | \$53,000 | \$0 | \$68,181 | \$786,081 |

LEVY ANALYSIS

| | |
|--------------------------|---------------------|
| Estimated 2019 EAV: | \$47,717,061 |
| Authorized Tax Rate Cap: | 2.000% |

SSA Name: Calumet Heights/ Avalon Park

| | |
|---|-----------|
| Maximum Potential Levy limited by Rate Cap: | \$954,341 |
| Requested 2019 Levy Amount: | \$664,900 |
| Estimated Tax Rate to Generate 2018 Levy: | 1.3934% |

SSA Name:

Calumet Heights/ Avalon Park

| LEVY CHANGE FROM PREVIOUS YEAR | |
|---|-----------|
| 2018 Levy Total (in 2019 budget) | \$513,800 |
| 2019 Levy Total (in 2020 budget) | \$664,900 |
| Percentage Change | |
| Community meeting required if levy amount increases greater than 5% from previous levy. | |

| CARRYOVER CALCULATION | |
|-----------------------|-----------|
| 2019 Budget Total | \$614,818 |
| 2020 Carryover | \$53,000 |
| Percentage | 8.620% |
| Must be less than 25% | |

| | |
|-----------|------------------------------|
| SSA Name: | Calumet Heights/ Avalon Park |
|-----------|------------------------------|

2019 BUDGET & SERVICES - SIGNATURE PAGE

Budget and Services Period: January 1, 2020 through December 31, 2020

The 2020 Budget & Services were approved by the SSA Commission.

| | | |
|--|--|--|
| | | |
|--|--|--|

SSA Chairperson Signature

Printed Name

Date

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

| Customer Attraction | Explanation | 2019 Levy | Loss Collection | Carry Over | TIF Rebate: Fund # | Late Collections | 2020 Budget | 2019 Budget | Difference | % Change |
|---------------------|-----------------------------|------------|-----------------|------------|--------------------|------------------|-------------|-------------|------------|----------------|
| 1.00 | Customer Attraction | | | | | | | | | |
| 1.01 | Website | \$ 10,000 | \$ 2,000 | \$ - | | \$ - | \$ 12,000 | \$ 7,000 | \$ 5,000 | 71.43% |
| 1.02 | Special Events | \$ 61,819 | \$ 5,300 | \$ 10,000 | | \$ - | \$ 77,219 | \$ 60,400 | \$ 36,819 | 91.14% |
| 1.03 | Free Wi-Fi Program | \$ 100 | \$ - | \$ - | | \$ - | \$ 100 | \$ 100 | \$ - | 0.00% |
| 1.04 | Social Media Management | \$ 7,000 | \$ 2,000 | \$ 1,000 | | \$ - | \$ 10,000 | \$ 9,500 | \$ 1,500 | 17.65% |
| 1.05 | Decorative Banners | \$ 25,000 | \$ 4,800 | \$ - | | \$ 14,181 | \$ 43,981 | \$ 17,000 | \$ 26,981 | 158.71% |
| 1.06 | Holiday Decorations | \$ 35,000 | \$ 4,000 | \$ - | | \$ - | \$ 39,000 | \$ 21,000 | \$ 18,000 | 85.71% |
| 1.07 | Print Materials | \$ 10,000 | \$ 5,000 | \$ - | | \$ - | \$ 15,000 | \$ 17,500 | \$ (2,500) | -14.29% |
| 1.08 | [Enter on Tab 1.0 Cell B12] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 1.09 | [Enter on Tab 1.0 Cell B14] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 1.10 | [Enter on Tab 1.0 Cell B15] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 1.11 | [Enter on Tab 1.0 Cell B16] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 1.12 | [Enter on Tab 1.0 Cell B17] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| | SUBTOTAL | \$ 149,019 | \$ 23,100 | \$ 11,000 | \$ - | \$ 14,181 | \$ 197,300 | \$ 111,500 | \$ 85,800 | 76.95% |

Line item changes requiring further detail 4

| | 2019 Levy | Loss Collection | Carry Over | TIF Rebate: Fund # | Late Collections | 2020 Budget | 2019 Budget | Difference | % Change |
|---|------------|-----------------|------------|--------------------|------------------|-------------|-------------|------------|----------------|
| 2.0 Public Way Aesthetics | | | | | | | | | |
| 2.01 Add Etching Removal and/or Prevention | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ 100 | \$ 100 | \$ - | 0.00% |
| 2.02 Landscaping (plants, watering, etc.) | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ 100 | \$ 100 | \$ - | 0.00% |
| 2.03 Fence Enhancement Program - Resides | \$ 5,000 | \$ 19,400 | \$ - | \$ - | \$ 10,000 | \$ 34,400 | \$ 5,000 | \$ 28,400 | 473.33% |
| 2.04 Way Finding/Signage | \$ 8,000 | \$ 5,000 | \$ - | \$ - | \$ 2,000 | \$ 16,000 | \$ 8,000 | \$ 7,000 | 77.78% |
| 2.05 Streetscape Elements (including capital, sanitation, maintenance, and repair) | \$ 15,000 | \$ 3,000 | \$ 500 | \$ - | \$ 10,000 | \$ 28,500 | \$ 7,000 | \$ 21,500 | 307.14% |
| 2.06 Public Art | \$ 63,000 | \$ 6,881 | \$ - | \$ - | \$ 2,000 | \$ 71,981 | \$ 82,653 | \$ 9,328 | 14.89% |
| 2.07 Street's Maintenance - Materials and Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 2.08 Sidewalk Maintenance - Service Contract | \$ 80,000 | \$ 10,000 | \$ 19,000 | \$ - | \$ - | \$ 86,000 | \$ 70,000 | \$ 18,000 | 25.71% |
| 2.09 Maintenance - On-staff Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 2.10 City Permits | \$ 1,300 | \$ - | \$ 500 | \$ - | \$ - | \$ 1,800 | \$ 1,300 | \$ 500 | 38.49% |
| 2.11 [Enter on Tab 2.0 Call 816] | | | | | | | | | none allocated |
| 2.12 [Enter on Tab 2.0 Call 817] | | | | | | | | | none allocated |
| 2.13 [Enter on Tab 2.0 Call 818] | | | | | | | | | none allocated |
| 2.14 [Enter on Tab 2.0 Call 819] | | | | | | | | | none allocated |
| 2.15 [Enter on Tab 2.0 Call 820] | | | | | | | | | none allocated |
| 2.16 [Enter on Tab 2.0 Call 821] | | | | | | | | | none allocated |
| SUBTOTAL | \$ 153,500 | \$ 44,381 | \$ 19,000 | \$ - | \$ 24,000 | \$ 240,881 | \$ 156,153 | \$ 84,728 | 54.26% |

Line item changes requiring further detail

| 3.0 | Sustainability & Public Places | Description of costs, Subcontractor name if known, etc. | Exclusion/Justification | 2019 Levy | Loss Collection | Carry Over | TIF Rebate Fund # | Let's Collections | 2020 Budget | 2019 Budget | Difference | % Change |
|-----------------|--|---|-------------------------|-------------|-----------------|-------------|-------------------|-------------------|-------------|-------------|------------|----------------|
| 3.01 | Garbage/Recycling Material Program | Total of 20 trash/recycling bins around the community to engage residents with the process. Includes trash and recycling pickup | | \$ 2,000 | \$ 600 | \$ 2,000 | | \$ 2,000 | \$ 6,800 | \$ 8,000 | \$ (1,400) | -17.50% |
| 3.02 | Small Business Energy Efficiency Retrofits | [Enter description of services, costs, subcontractor etc; Items not described will not be approved] | | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | none allocated |
| 3.03 | Public Transit Enhancements | [Enter description of services, costs, subcontractor etc; Items not described will not be approved] | | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | none allocated |
| 3.04 | Bicycle Trail 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 | | | | \$ 2,000.00 | \$ 600.00 | \$ 2,000.00 | | \$ 2,000.00 | \$ 6,600 | \$ 8,000 | \$ (1,400) | -18% |

Line item changes requiring further detail

SSA Number: 50

SSA Tax Authority Term: 0

SSA Name: Calumet Heights Avelon Park

SSA Budget Workplan
Chicago Department of Planning and Development

| 4.0 | Economic/Business Development | Explanation | 2019 Levy | Loss Collection | Carry Over | TIF Rebate: Fund # | Late Collections | 2020 Budget | 2019 Budget | Difference | % Change |
|--|---|---|------------------|-----------------|-------------|--------------------|------------------|------------------|------------------|-------------------|----------------|
| 4.01 | Site Marketing (materials, services, etc.) | Description of costs, Subcontractor name if known, etc. Increased for printed marketing materials both design print and digital. Vacancy Marketing | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | \$ 10,000 | \$ 10,000 | 100.00% |
| 4.02 | Group Purchasing Program | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 4.03 | Supplemental Transit (if subcontracted) | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 4.04 | Shuttle Service Non-Personnel Expenses | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 4.04.1 | Shuttle Service Personnel Expenses | Enter employee name, title, and funding sources on Tab 7.0 Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 4.05 | MA-F: District Infrastructure/Maintenance | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | none allocated |
| 4.06 | Strategic Planning | Research and develop a plan to provide free wifi to the SSA businesses. | \$ 20,000 | \$ 100 | \$ - | \$ - | \$ - | \$ 20,100 | \$ 10,000 | \$ 10,100 | 101.00% |
| 4.07 | Economic Impact Study, Market Study, Branding Study, etc. | Comprehensive Business District Plan to determine needs and strategies for business attraction. | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ 30,000 | \$ 22,000 | \$ 8,000 | 36.36% |
| 4.08 | Master Planning | Comprehensive study to determine the needs to support the current population and fill current vacancies within the area. As well as strategic steps to brand and market the area. | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ 17,000 | \$ (12,000) | -70.59% |
| 4.09 | SSA Designation | Comprehensive plan for the SSA corridor that connotes strategy, economic impact to create a retained for the community. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | \$ (20,000) | -100.00% |
| 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 | | | \$ 75,000 | \$ 100 | \$ - | \$ - | \$ - | \$ 75,100 | \$ 79,000 | \$ (3,900) | -5% |
| Line item changes requiring further detail | | | | | | | | | | | |

| | | |
|---|---------------------------|---|
| SSA Number: 50 | SSA Tax Authority Term: 0 | SSA Budget Workplan Chicago Department of Planning and Development |
| SSA Name: Calumet Heights/ Aviston Park | | |

| 5.0 | Safety Programs | <u>Explanation</u> Description of costs, Subcontractor name if known, etc. | 2019 Levy | Loss Collection | Carry Over | TIF Rebate: Fund # | Late Collections | 2020 Budget | 2019 Budget | Difference | % Change |
|--|---|--|------------------|-----------------|------------------|--------------------|------------------|-------------------|-------------------|----------------|----------------|
| 5.01 | Public Way Surveillance Cameras/Maintenance | Research and implementation upon further Commission review. | \$ 100 | \$ - | \$ - | \$ - | \$ - | \$ 100 | \$ - | \$ 100 | new |
| 5.02 | Safety Improvement Program - Rebates | Offer incentives for property adding cameras and updating security measures. Rolling shutters, alarm systems. Storefront incentives for businesses to clear windows for added transparency on the street | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,000 | new |
| 5.03 | Security Patrol Services | Continue security services from private security firm. Alpoints Security & Detective Agency, 2112 E. 71st St. Chicago, IL 60649. (773) 855-8700 | \$ 50,000 | \$ - | \$ 20,000 | \$ - | \$ 20,000 | \$ 90,000 | \$ 108,165 | \$ (16,165) | -15.23% |
| 5.04 | [Enter on Tab 5.0 Cell B9] | Positive lettering with security patrol and CPD events to engage business owners on changes they can make to increase safety. | \$ 10,000 | \$ - | \$ 1,000 | \$ - | \$ - | \$ 11,000 | \$ - | \$ 11,000 | new |
| 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 |
| SUBTOTAL | | | \$ 65,100 | \$ - | \$ 21,000 | \$ - | \$ 20,000 | \$ 106,100 | \$ 106,165 | \$ (65) | -0.06% |
| Line Item changes requiring further detail | | | | | | | | | | | 3 |

SSA Budget Workplan
Chicago Department of Planning and Development

| | |
|---------------------------------------|---------------------------|
| SSA Number: 50 | SSA Tax Authority Term: 0 |
| SSA Name: Calumet Heights Avalon Park | |

| SSA Management | Explanation | 2019 Levy | Loss Collection | Carry Over | TIF Rebate Fund # | Late Collections | 2020 Budget | 2019 Budget | Difference |
|-----------------|---|-----------|-----------------|------------|-------------------|------------------|-------------|-------------|------------|
| 6.0 | <u>Description of costs, Subcontractor name if known, etc.</u> | | | | | | | | |
| 6.01 | Yearly report of projects | \$ 2,000 | \$ - | | \$ - | \$ 1,000 | \$ 3,000 | \$ 2,000 | \$ 1,000 |
| 6.02 | Yearly audit services | \$ 4,000 | \$ - | | \$ - | \$ 2,000 | \$ 6,000 | \$ 9,000 | \$ - |
| 6.03 | Preparation of financial records | \$ 6,000 | \$ - | | \$ - | \$ 3,000 | \$ 9,000 | \$ 6,000 | \$ 1,000 |
| 6.04 | Monthly rent | \$ 4,800 | \$ - | | \$ - | \$ 1,000 | \$ 5,800 | \$ 5,800 | \$ - |
| 6.05 | Portion of electric and gas etc | \$ 1,000 | \$ - | | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 6.06 | pens, paper inhouse printing items used daily | \$ 1,500 | \$ - | | \$ - | \$ 1,000 | \$ 2,500 | \$ 2,500 | \$ - |
| 6.07 | Leasing of software and computers | \$ 3,000 | \$ - | | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ - |
| 6.08 | Leasing of software and computers | \$ 500 | \$ - | | \$ - | \$ - | \$ 500 | \$ 500 | \$ - |
| 6.09 | mailings related to SSA programs | \$ 5,000 | \$ - | | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - |
| 6.10 | Expenses limited to materials and refreshments for Commission meetings and parking reimbursement for commissioners and Service Provider staff to attend DP-Required trainings | \$ 2,000 | \$ - | | \$ - | \$ - | \$ 2,000 | \$ 5,000 | \$ (3,000) |
| 6.11 | business support organizations and publications | \$ 1,000 | \$ - | | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 6.12 | [Expenses limited to SSA bank account fees. Show how estimate was calculated] | \$ 500 | \$ - | | \$ - | \$ - | \$ 500 | \$ 500 | \$ - |
| 6.12.1 | [Expenses limited to interest on Service Provider loans. Show how estimate was calculated] | \$ 1,000 | \$ - | | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 6.13 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6.14 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6.15 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ 1,500 | \$ - | | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ - |
| 6.16 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ 1,900 | \$ - | | \$ - | \$ - | \$ 1,900 | \$ 1,900 | \$ - |
| 6.17 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ 300 | \$ - | | \$ - | \$ - | \$ 300 | \$ 300 | \$ - |
| 6.18 | Registration and Fees (Excluding travel expenses) | \$ 4,000 | \$ - | | \$ - | \$ - | \$ 4,000 | \$ - | \$ 4,000 |
| 6.19 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ 100 | \$ - | | \$ - | \$ - | \$ 100 | \$ - | \$ 100 |
| 6.20 | [Enter description of services, costs, subcontractor etc; items not described will not be approved] | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - |
| SUBTOTAL | | \$ 40,100 | \$ - | | \$ - | \$ 8,000 | \$ 48,100 | \$ 45,000 | \$ 3,100 |

Line item changes requiring further detail

SSA Number: 50

SSA Tax Authority Term: 0

SSA Budget Workplan

SSA Name: Calumet Heights/ Avalon Park

Chicago Department of Planning and Development

| 7.0A | SSA Non-Service (Office) Personnel | List below: a) a brief description of employee's SSA work b) the SSA Budget Categories the person works on | | | 2019 Levy | Loss Collection | TIF Rebate: Fund # | Late Collections | 2020 Budget | 2019 Budget | Difference |
|-----------------------------|-------------------------------------|--|------------|----------------|------------|-----------------|--------------------|------------------|-------------|-------------|------------|
| | | SSA Wages | SSA Fringe | Total SSA Cost | | | | | | | |
| 7.01 | Frankye Payne, Executive Director | Supervise Special Service Area Program Implementation and successful outcomes. | \$ 73,000 | \$ 4,000 | \$ 77,000 | \$ 77,000 | \$ - | \$ 77,000 | \$ 77,000 | \$ - | |
| 7.02 | Danielle Johnson Program Manager | PART TIME SSA CONTRIBUTION by organizing meetings (identifying programs that support local business and | \$ 33,000 | \$ 2,000 | \$ 35,000 | \$ 35,000 | \$ - | \$ 35,000 | \$ 32,000 | \$ 3,000 | |
| 7.03 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.04 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.05 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.06 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.07 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.08 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.09 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.10 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.11 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.12 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.13 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.14 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.15 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7.16 | Enter Name and Title in Tab 7.0 | [Enter brief description of work and position including Full-time or Part-time] | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL NON-SERVICE PERSONNEL | | | \$ 106,000 | \$ 6,000 | \$ 112,000 | \$ 112,000 | \$ - | \$ 112,000 | \$ 109,000 | \$ 3,000 | |

NOTE: Totals from