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: SSA # VV Andersonville Special Service Area

SSA Provider Name: Andersonville Chamber of Commerce

Submission Date: 4.30.25

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
4	1. Statement of Net Position and Governmental Fund Balance Sheet – Current Year
4	2. Statement of Net Position and Governmental Fund Balance Sheet – Prior Year
5	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Current Year
5	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Prior Year
7	5. Statement of Revenues and Expenditures – Budget and Actual
1-3	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*
31	Audit Firm CPA License
18 - 30	SSA Budget Summary page – used for comparison of actual expenses for current audit period
(Uploaded Separately)	**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*

Andersonville Special Service Area

Number 22

(Andersonville Chamber of Commerce, Contractor)

Years Ended December 31, 2024 and 2023

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

Opinion

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, 2024 and 2023, which comprise the statements of net position and governmental fund balance sheets as of December 31, 2024 and 2023, and the related statements of activities and governmental fund, revenues, expenditures and changes in fund balance, and statements of revenues and expenditures-budget and actual-general fund for the years then ended, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of (a taxing district authorized by the City of Chicago), as of December 31, 2024 and 2023, and its statements of net position and governmental fund balance sheets, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the (a taxing district authorized by the City of Chicago), and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

MEMBERS: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. ILLINOIS CPA SOCIETY

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the (a taxing district authorized by the City of Chicago) ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our Objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 (a taxing district authorized by the City of Chicago) internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall prestation of the financial statements .
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, which raise substantial doubt about the (a taxing district authorized by the City of Chicago) ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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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 that collectively comprise (a taxing district authorized by the City of Chicago) basic financial statements. The combining and individual nonmajor fund financial statements are presented for the purposes of additional analysis and are 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 underly accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and the certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole. Comparison schedules of actual revenues and expenses to budget for the years ended December 31, 2023 and 2022 on pages 14-16, 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 . 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 or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America in our opinion, the combining and individual nonmajor fund financial statements are fairly stated. In all material respect, in relation to the basic financial statements as a whole.

Bravos & Associates CPA's

April 30, 2025
Schaumburg, Illinois

Andersonville Special Service Area Number 22
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2024 and 2023

	2024			2023		
	Governmental Fund	Adjustments	Statement of Net Position	Governmental Fund	Adjustments	Statement of Net Position
Assets						
Cash	$ 90,730	$ -	$ 90,730	$ 96,004	$ -	$ 96,004
Property tax receivable, net of allowance for uncollectable taxes of $ 10,800 and $ 10,800	284,323	-	284,323	230,503	-	230,503
Tif Rebate receivable	547,813	-	547,813	53,819	-	53,819
Total Assets	922,866	-	922,866	380,326	-	380,326
Liabilities						
Accounts payable	$ 4,250	$ -	$ 4,250	$ 57,058	$ -	$ 57,058
Deferred Inflows						
Deferred property tax revenue	321,076	(321,076)	-	241,501	(241,501)	-
Fund Balances/Net Position						
Unassigned	597,540	(597,540)	-	81,767	(81,767)	-
Total Liabilities, deferred inflows and fund balance/net position	$ 922,866			$ 380,326		
Total net position - Unassigned		$ (918,616)	$ 918,616		$ (323,268)	$ 323,268
Amounts reported for governmental activities in the statements of net position are different because:						
Total fund balance - governmental fund			$ 597,540			$ 81,767
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.			321,076			241,501
Total net position - governmental activities			$ 918,616			$ 323,268

See notes to the financial statements.

Andersonville Special Service Area Number 22
Statements of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance
Years ended December 31, 2024 and 2023

	2024			2023		
Revenues	Governmental Fund	Adjustments	Statements of Activities	Governmental Fund	Adjustments	Statements of Activities
Property revenues	$ 234,509	$ 4,901	$ 239,410	$ 273,119	$ (4,079)	$ 269,040
TIF Rebates	547,813	74,674	622,487	-	-	-
Other-Estimated Late Collections & Interest	227	-	227	107	-	107
Total revenues	782,549	79,575	862,124	273,226	(4,079)	269,147
Expenditures						
1.00 Customer Attraction	48,035	-	48,035	27,959	-	27,959
2.00 Public Way Aesthetics	136,023	-	136,023	127,502	-	127,502
3.00 Sustainability & Public Places	3,325	-	3,325	-	-	-
4.00 Economic/Development	10,071	-	10,071	9,478	-	9,478
5.00 Safety Programs	-	-	-	-	-	-
6.00 SSA Management	26,422	-	26,422	23,866	-	23,866
7.00 Personnel	42,900	-	42,900	46,500	-	46,500
Total expenditures	266,776	-	266,776	235,305	-	235,305
Excess of revenues over (under) expenditures	515,773	79,575	595,348	37,921	(4,079)	33,842
Change in Net Position	515,773	79,575	595,348	37,921	(4,079)	33,842
Unassigned Fund balance/net position beginning of the year	81,767	241,501	323,268	43,846	245,580	289,426
Fund balance/net position at end of the year	$ 597,540	$ 321,076	$ 918,616	$ 81,767	$ 241,501	$ 323,268

See notes to the financial statements.

Andersonville Special Service Area Number 22
Statements of Activities and Governmental Fund Revenues, Expenditures
and Changes in Fund Balance
Years ended December 31, 2024 and 2023

	2024	2023
Amounts reported for governmental activities in the statements of net position are different because:		
Net change in Fund balance - government funds	$ 515,773	$ 37,921
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.	79,575	(4,079)
Change in Net Position	$ 595,348	$ 33,842

See notes to the financial statements.

Andersonville Special Service Area Number 22
Statement of Revenue and Expenditures
Budget and Actual - General Fund
Years end December 31, 2024 and 2023

	2024			2023		
Revenues:	Budget	Actual	Over (Under) Variance	Budget	Actual	Over (Under) Variance
Property revenues	$ 244,339	$ 234,509	$ (9,830)	$ 240,105	$ 273,119	$ 33,014
TIF rebates	74,674	74,674	-	53,819	-	(53,819)
Other-Estimated Late Collections & Interest	-	227	227	1,198	107	(1,091)
Total revenues	319,013	309,410	(9,603)	295,122	273,226	(21,896)
Expenses & Programs:						
1.00 Customer Attraction	52,230	48,035	(4,195)	53,464	27,959	(25,505)
2.00 Public Way Aesthetics	172,244	136,023	(36,221)	166,902	127,502	(39,400)
3.00 Sustainability & Public Places	4,500	3,325	(1,175)	4,500	-	(4,500)
4.00 Economic/Development	17,300	10,071	(7,229)	13,500	9,478	(4,022)
5.00 Safety Programs	-	-	-	12,000	-	(12,000)
6.00 SSA Management	29,839	26,422	(3,417)	24,460	23,866	(594)
7.00 Personnel	42,900	42,900	-	46,500	46,500	-
Totals Expenditures	319,013	266,776	(52,237)	321,326	235,305	(86,021)
Excess (Deficit) of revenues over (under) expenditure	-	42,634	42,634	(26,204)	37,921	64,125
Carryover	-	-	-	26,204	-	(26,204)
Net Revenues in Excess/ (Deficit) of Expenditures	$ -	$ 42,634	$ 42,634	$ -	$ 37,921	$ 37,921

See notes to the financial statements.

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 funds. 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.

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 positions that applies to a future period and so will *not* be recognized as an outflow of resources (expenses/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* represent an acquisition of a 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 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. The unassigned fund balance is applied last.

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 specific purposes determined by 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, additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, 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's billed levy (55%) and is due in March. The second installment is due on August1, 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.

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, 2024, and 2023, the Commission's bank balance was $ 90,730 and $ 96,004, respectively.

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

Detailed Notes on all Activities and Funds

Receivables

Property tax receivables as of December 31, 2024 and 2023 in the amounts of $ 284,323 and $ 230,503 respectively for both years are presented net of an allowance for uncollectible taxes as of December 31, 2024 and 2023 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 2024 and 2023 in the amount of $ 547,813 and $ 53,819, respectively. The SSA is expected to receive $ 54,203 during 2025 and the balance in the amount of $ 83,787 per year starting in 2026 until fully paid.

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, 2024 and 2023 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 with repayment of advances by Andersonville Chamber of Commerce for various Expenses & Program cost as of December 31, 2024, and 2023 in the amount of $ 28,874 and $ 5,815, respectively. In addition, the SSA was charged as of December 31, 2024, and 2023 with $ 68,900 and $ 67,059 respectively for employee and administrative costs. Reimbursements of advances and administrative costs to Andersonville Chamber of Commerce totaled $ 97,774 and $ 72,874, respectively.

Subsequent Events

Management has evaluated subsequent events through April 30, 2025, the date the financial statements were available to be issued.

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

Detailed Notes on all Activities and Funds

Related Party Transactions:	2024	2023
Expense & Program Costs:		
1.01 Website	$ -	$ 180
1.02 Special Events	1,404	-
1.05 Decorative Banners	2,633	-
1.06 Holiday Decorations	4,759	629
1.07 Print Materials	10,200	-
2.02 Landscaping	3,378	2,707
2.05 Streetscape Elements	702	239
2.06 Public Art	1,548	
2.07 Sidewalk Maintenance Materials & Supplies	145	-
2.10 City Permits	-	1,200
4.01 Site Marketing	1,555	-
4.06 Strategic Planning	600	
4.07 Impact Study Market Study Branding Study	1,950	860
Total Expense & Program Costs:	28,874	5,815
Administrative Costs:		
6.01 SSA Annual Report	500	-
6.03 Bookkeeping	3,492	3,490
6.04 Office Rent	6,216	4,500
6.05 Office Utilities/Telephone	3,996	1,600
6.06 Office Supplies	8,004	2,750
6.07 Office Equipment Lease	900	950
6.09 Postage	396	370
6.10 Meetings & Training	300	63
6.12 Bank Fees	-	36
6.15 Supplies	-	5,000
6.16 Storage Fees	1,200	1,000
6.17 Liability Property Insurance	996	800
Total Administrative Costs:	26,000	20,559
Salaries Allocation		
7.01 Director of Marketing	16,400	15,000
7.02 Business services Director	18,500	31,500
7.03 Executive Director	8,000	-
Total Salaries	42,900	46,500
Total Administrative Costs:	68,900	67,059
Total Expenditures	$ 97,774	$ 72,874

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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, 2024 and 2023 on pages 14-16, 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 CPA's

April 30, 2025
Schaumburg, Illinois

Andersonville Special Service Area Number 22
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2024

	2024		
Revenues:	Budget	Actual	Over (Under) Variance
Property revenues	$ 244,339	$ 234,509	$ (9,830)
TIF Rebates	74,674	547,813	473,139
Other-Estimated Late Collections & Interest	-	227	227
Total revenues	319,013	782,549	463,536
Expenses & Programs:			
1.00 Customer Attraction			
1.01 Website	500	-	(500)
1.02 Special Events	8,700	2,800	(5,900)
1.04 Social Media Management	3,000	-	(3,000)
1.05 Decoraive Banners	2,500	7,898	5,398
1.06 Holiday Decorations	12,000	23,542	11,542
1.07 Print Materials	12,530	10,200	(2,330)
1.08 Display Ads	8,000	-	(8,000)
1.09 Public Relations	5,000	3,595	(1,405)
Totals	52,230	48,035	(4,195)
2.00 Public Way Aesthetics			
2.02 Landscaping (plants, water)	28,000	41,674	13,674
2.03 Façade Enhancement Program - Rebates	10,000	-	(10,000)
2.04 Way Finding-Signage	2,000	-	(2,000)
2.05 Streetscape Elements	23,000	23,358	358
2.06 Public Art	10,444	3,664	(6,780)
2.07 Sidewalk Maintenance-Materials & Supplies	4,000	1,986	(2,014)
2.08 Sidewalk Maintenance-Service Contracts	72,000	59,386	(12,614)
2.10 City Permits	1,800	800	(1,000)
2.11 Snow Removal	21,000	5,155	(15,845)
Totals	172,244	136,023	(36,221)
3.00 Sustainability & Public Places			
3.01 Garbage/Recycling Material Program	3,000	-	(3,000)
3.04 Bicycle Transit Enhancements	1,500	3,325	1,825
Totals	4,500	3,325	(1,175)

See the notes to the financial statements.

Andersonville Special Service Area Number 22
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2024

	2024		
	Budget	Actual	Over (Under) Variance
4.00 Economic/Development			
4.01 Site Marketing	4,500	1,891	(2,609)
4.04 Shuttle Service Non-Personnel Expense	2,500	-	(2,500)
4.06 Strategic Planning	2,000	600	(1,400)
4.07 Impact-Market- Branding Study	6,300	7,580	1,280
4.08 Master Planning	2,000	-	(2,000)
Totals	17,300	10,071	(7,229)
6.00 SSA Management			
6.01 SSA Annual & Quarterly Reports	500	500	-
6.02 SSA Audit	3,900	-	(3,900)
6.03 Bookkeeping	3,490	3,492	2
6.04 Office Rent	6,210	6,216	6
6.05 Office Utilities	3,000	3,996	996
6.06 Office Supplies	3,000	8,404	5,404
6.07 Office Equipment Lease/Maintenance	300	900	600
6.09 Postage	400	396	(4)
6.10 Meeting Expense	240	300	60
6.12 Bank Account Fees	-	22	22
6.14 Equipment Purchase - Maintenance	600	-	(600)
6.15 Supplies	5,000	-	(5,000)
6.16 Storage Fees	1,200	1,200	-
6.17 Liability-Property Insurance	999	996	(3)
6.19 IT Monitoring Services	1,000	-	(1,000)
Totals	29,839	26,422	(3,417)
7.00 Personnel			
7.01 Director of Marketing	16,400	16,400	-
7.02 Business Services Director	18,500	18,500	-
7.03 Executive Director	8,000	8,000	-
Totals	42,900	42,900	-

See the notes to the financial statements.

Andersonville Special Service Area Number 22
Detail Schedule of Revenues and Expenditures
Budget and Actual - General Fund
Year ended December 31, 2024

	2024		
	Budget	Actual	Over (Under) Variance
Totals Expenses & Programs	319,013	266,776	(52,237)
Excess/(deficit) of Revenues over Expenditures	$ -	$ 515,773	$ (515,773)
Carryover Funds	-	-	-
Net Revenues in Excess/ (Deficit) of Expenditures	$ -	$ 515,773	$ 515,773

See the notes to the financial statements.

We have reviewed the Agreement for Special Service Area Number 22 between the City of Chicago and the Contractor for the years ending December 31, 2024 and 2023. 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. Various contractual items were included in the agreement which dealt with non-accounting and non-financial matters of which we had no knowledge.

Significant Assumptions

	2024	2023
Current year Levy	$ 244,339	$ 232,539
Uncollected balance in prior year levies	0	391
The previous year deferred revenue was	321,076	241,501
Allowance for receivable loss collection is	10,800	10,800
Approximately	4.42%	4.64%

Exhibit A
Budget

Special Service Area #	22
SSA Name:	Andersonville

2024 BUDGET SUMMARY

Budget and Services Period: January 1, 2024 through December 31, 2024

CATEGORY (Funded Categories Comprise Scope of Services)		2023 Levy: Collectable Levy	2023 Levy: Estimated Loss Collection	Carryover Funds	TIF Rebate Fund #	Estimated Late Collections and Interest	Total All Sources
1.00 Customer Attraction		$26,000	$0	$0	$26,230	$0	$52,230
2.00 Public Way Aesthetics		$130,800	$0	$0	$41,444	$0	$172,244
3.00 Sustainability and Public Places		$2,500	$0	$0	$2,000	$0	$4,500
4.00 Economic/ Business Development		$12,300	$0	$0	$5,000	$0	$17,300
5.00 Public Health and Safety Programs		$0	$0	$0	$0	$0	$0
6.00 SSA Management		$29,839	$0	$0	$0	$0	$29,839
7.00 Personnel		$42,900	$0		$0	$0	$42,900
	Sub-total	$244,339	$0				
GRAND TOTALS	Levy Total	**$244,339**		**$0**	**$74,674**	**$0**	**$319,013**

LEVY ANALYSIS	
Estimated 2023 EAV:	**$51,661,720**
Authorized Tax Rate Cap:	**0.500%**
Maximum Potential Levy limited by Rate Cap:	**$258,309**
Requested 2023 Levy Amount:	**$244,339**
Estimated Tax Rate to Generate 2022 Levy:	**0.4730%**

SSA Name:	Andersonville

LEVY CHANGE FROM PREVIOUS YEAR	
2022 Levy Total (in 2023 budget)	$240,105
2023 Levy Total (in 2024 budget)	$244,339
Percentage Change	1.76%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2023 Budget Total	**$26,204**
Carryover request for 2024	**$0**
Percentage	**0.000%**
Must be less than 25%	

SSA Name:	Andersonville

2024 BUDGET & SERVICES - SIGNATURE PAGE

Budget and Services Period: January 1, 2024 through December 31, 2024

The 2024 Budget & Services were approved by the SSA Commission.

SSA Chairperson Signature	Printed Name	Date

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
SSA Name:	Andersonville			Chicago Department of Planning and Development	

1.00	Customer Attraction	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2024 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change
1.01	Website	Nework Solutions website hosting for andersonville.org	$ 500	$ -	$ -		$ -	$ 500	$ 3,500	$ (3,000)	-85.71%
1.02	Special Events	Events held within the SSA district that benefit the businesses and buildings within the SSA, such as Sidewalk Sales, Holidays, Hire Now, Arts Week, Outdoor Movies, and concierge tours.	$ 2,000	$ -	$ -	$ 6,700	$ -	$ 8,700	$ 10,464	$ (1,764)	-16.86%
1.03	Free Wi-Fi Program	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
1.04	Social Media Management	Sponsored Facebook, instagram, and other social media platforms. Boosting posts and influencers.	$ -	$ -	$ -	$ 3,000	$ -	$ 3,000	$ 3,000	$ -	0.00%
1.05	Decorative Banners	Seasonal banners to unite the district	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500	$ 3,000	$ (500)	-16.67%
1.06	Holiday Decorations	Lightpole decorations & winter market decorations such as the tree and menorah, PATCH installation.	$ 4,000	$ -	$ -	$ 8,000	$ -	$ 12,000	$ 12,500	$ (500)	-4.00%
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.	$ 9,000	$ -	$ -	$ 3,530	$ -	$ 12,530	$ 13,000	$ (470)	-3.62%
1.08	Display Advertising	Advertising the district through print, online and radio advertising. update with actual companies	$ 5,000	$ -	$ -	$ 3,000	$ -	$ 8,000	$ 8,000	$ -	0.00%
1.09	Public Relations	Public relations costs from David Rosenberg, do312, and overseas concierge.	$ 3,000	$ -	$ -	$ 2,000	$ -	$ 5,000	$ -	$ 5,000	new
1.10	[Enter on Tab 1.0 Cell B15]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
1.11	[Enter on Tab 1.0 Cell B16]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
1.12	[Enter on Tab 1.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
		SUBTOTAL	$ 26,000	$ -	$ -	$ 26,230	$ -	$ 52,230	$ 53,464	$ (1,234)	-2.31%
								Line item changes requiring further detail			2

Deliverables			Target (Jan-Dec 2024)					2022 Actual Total	COMMENTS
1.0	Customer Attraction	Metrics	Q1	Q2	Q3	Q4	2024 Total		
1.01	Website	[write over this with other as relevant]	0	0	0	0	-	1	
1.02	Special Events	Concierge tour, farmers market, Sidewalk Sale, Arts Week, Holidays and more	0	1	2	2	5	5	
1.03	Free Wi-Fi Program	[write over this with other as relevant]					-		
1.04	Social Media Outreach	10-15 posts at $50-$100 promoting district	1	1	1	1	4	0	
1.05	Decorative Banners	Cohesive seasonal banners that can be changed out throughout the year	1	-	1	1	3	-	
1.06	Holiday Decorations	Lightpole decorations & winter market decorations	-	-	-	1	1		
1.07	Print Materials	Neighborhood Guide (print 45,000), Arts Week and Holidays collateral	45,000	-	6,000	-	51,000	51,000	
1.08	Display Advertising	Ad placement in Red Eye, Tribune, WBEZ, Windy City Times, Reader	1	1	1	1	4	2	
1.09	Public Relations						-		
1.10	[Enter on Tab 1.0 Cell B15]	[write over this with other as relevant]					-		
1.11	[Enter on Tab 1.0 Cell B16]	[write over this with other as relevant]					-		
1.12	[Enter on Tab 1.0 Cell B17]	[write over this with other as relevant]					-		

SSA Number:	22	SSA Tax Authority Term:	2002-2026	
SSA Name:	Andersonville			Chicago Department of Planning and Development

2.0	Public Way Aesthetics	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2024 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change
2.01	Acid Etching Removal and/or Prevention	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
2.02	Landscaping (plants, watering, etc.)	Planting in corner planters 2x/year plus ongoing maintenance, mulching, weeding and watering by contractor PATCH and Vivant.	$ 20,000	$ -	$ -	$ 8,000	$ -	$ 28,000	$ 21,000	$ 7,000	33.33%
2.03	Facade Enhancement Program - Rebates	3-5 rebates @ $10,000 maximum	$ 5,000	$ -	$ -	$ 5,000	$ -	$ 10,000	$ 15,000	$ (5,000)	-33.33%
2.04	Way Finding/Signage	Maintenance for three district kiosks, district signage related to parking, sidewalk stencils for sidestreets, and printing costs associated.	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	$ -	0.00%
2.05	Streetscape Elements (including capital, installation, maintenance, and repair)	Repair of brick pavers/curbs, planters, recycling bins, etc. as needed by survey of conditions by Lucas and P.V. Construction	$ 18,000	$ -	$ -	$ 5,000	$ -	$ 23,000	$ 23,702	$ (702)	-2.96%
2.06	Public Art	Public Art installation within the district, including rebates to businesses who commission art	$ 5,000	$ -	$ -	$ 5,444	$ -	$ 10,444	$ 10,000	$ 444	4.44%
2.07	Sidewalk Maintenance - Materials and Supplies	Purchacing of Bricks and pavers for streetscape repair, materials that would be used to fix or maintain the appearance of SSA 22	$ 2,000	$ -	$ -	$ 2,000	$ -	$ 4,000	$ 4,000	$ -	0.00%
2.08	Sidewalk Maintenance - Service Contract	Litter abatement, pressure washing and weeding contracts with Cleanslate, and Lucas Contracting. PV construction	$ 56,000	$ -	$ -	$ 16,000	$ -	$ 72,000	$ 65,000	$ 7,000	10.77%
2.09	Maintenance - On-staff Personnel	Enter names, titles, and funding sources on Tab 7.0 Personnel	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
2.10	City Permits	Kiosk permits ACTUALS	$ 1,800	$ -	$ -	$ -	$ -	$ 1,800	$ 1,200	$ 600	50.00%
2.11	Snow Removal	Patch landscaping, Half of the 2023-2024 winter contract	$ 21,000	$ -	$ -	$ -	$ -	$ 21,000	$ 25,000	$ (4,000)	-16.00%
2.12	[Enter on Tab 2.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
2.13	[Enter on Tab 2.0 Cell B18]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
2.14	[Enter on Tab 2.0 Cell B19]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
2.15	[Enter on Tab 2.0 Cell B20]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
2.16	[Enter on Tab 2.0 Cell B21]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
		SUBTOTAL	$ 130,800	$ -	$ -	$ 41,444	$ -	$ 172,244	$ 166,902	$ 5,342	3.20%
								Line item changes requiring further detail			3

Deliverables			Target (Jan-Dec 2024)					2022 Actual Total	COMMENTS
2.00	Public Way Aesthetics	Metrics/Outcomes	Q1	Q2	Q3	Q4	2024 Total		
2.01	Acid Etching Removal and/or Prevention	[write over this with other as relevant]					-		
2.02	Landscaping (plants, watering, etc.)	Planting in 50 planters; Weeding of district	0	1	1	0	2	2	
2.03	Facade Enhancement Program - Rebates	[write over this with other as relevant]					-		
2.04	Way Finding/Signage	Maintenance of 3 kiosks	0	0	3	0	3	3	
2.05	Streetscape Elements (including capital, installation, maintenance, and repair)	Repair of pavers along Clark Street between Ainslie and Victoria; maintenance of 11 recycling bins; replacement of sidewalk identifiers	0	1	0	0	1	1	
2.06	Public Art	Commission of public art in the district		1	1	0	2	-	
2.07	Sidewalk Maintenance - Materials and Supplies	Continue to replace and mend broken bricks along Clark Street	0	0	0	0	-	1	
2.08	Sidewalk Maintenance - Service Contract	Power washing (Q2) and weeding (Q3) are district-wide. Street cleaning is district-wide and maintains 40 receptacles.	0	2	2	0	4	2	

SSA Number:	22	SSA Tax Authority Term:	2002-2026							
SSA Name:	Andersonville						Chicago Department of Planning and Development			
2.09	Maintenance - On-staff Personnel	[write over this with other as relevant]					-			
2.10	City Permits	Permits					-			
2.11	Snow Removal	Snow removal	3	0	0	2	5	3		
2.12	[Enter on Tab 2.0 Cell B17]	[write over this with other as relevant]					-			
2.13	[Enter on Tab 2.0 Cell B18]	[write over this with other as relevant]					-			
2.14	[Enter on Tab 2.0 Cell B19]	[write over this with other as relevant]					-			
2.15	[Enter on Tab 2.0 Cell B20]	[write over this with other as relevant]					-			
2.16	[Enter on Tab 2.0 Cell B21]	[write over this with other as relevant]					-			

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
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 2024 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change
3.01	Garbage/Recycling Material Program	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ (3,000)	-100.00%
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 Transit Enhancements	Installation of on-street bike corrals	$ 2,500	$ -	$ -	$ 2,000	$ -	$ 4,500	$ -	$ 4,500	new
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	$ 2,500.00	$ -	$ -	$ 2,000.00	$ -	$ 4,500	$ 3,000	$ 1,500	50%
								Line item changes requiring further detail			2

3.0	Sustainability & Public Places	Deliverables Metrics/Outcomes	Target (Jan-Dec 2024) Q1	Q2	Q3	Q4	2024 Total	base	COMMENTS
3.01	Garbage/Recycling Material Program	[write over this with other as relevant]					-	base	
3.02	Small Business Energy Efficiency Retrofits	[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	0	0	2	0	2	2	
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]					-		
3.09	[Enter on Tab 3.0 Cell B14]	[write over this with other as relevant]					-		
3.10	[Enter on Tab 3.0 Cell B15]	[write over this with other as relevant]					-		
3.11	[Enter on Tab 3.0 Cell B16]	[write over this with other as relevant]					-		
3.12	[Enter on Tab 3.0 Cell B17]	[write over this with other as relevant]					-		

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
SSA Name:	Andersonville			Chicago Department of Planning and Development	

4.0	Economic/Business Development	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2024 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change
4.01	Site Marketing (materials, services, etc.)	Property and tenant owner engagement, available properties database and map, retail attraction brochure, open for business brochure, data pools, events hosting for promoting real estate	$ 1,500	$ -	$ -	$ 3,000		$ 4,500	$ 4,500	$ -	0.00%
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	district wide trollys, one weekend for Late Night Andersonville	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500	$ 2,000	$ 500	25.00%
4.04.1	Shuttle Service Personnel Expenses	Enter employee name, title, and funding sources on Tab 7.0 Personnel	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
4.05	Wi-Fi District Infrastructure/ Maintenance	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
4.06	Strategic Planning	Strategic planning and organizational advisement, such as lyft up Andersonville	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	$ -	0.00%
4.07	Economic Impact Study, Market Study, Branding Study etc.	Market and economic impact study, megalytics	$ 4,300	$ -	$ -	$ 2,000	$ -	$ 6,300	$ 5,000	$ 1,300	26.00%
4.08	Master Planning	Catalpa Project	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ 2,000	new
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	$ 12,300	$ -	$ -	$ 5,000	$ -	$ 17,300	$ 13,500	$ 3,800	28%
								Line item changes requiring further detail			3

		Deliverables	Target (Jan-Dec 2024)					base	COMMENTS
4.0	Economic/Business Development	Metrics/Outcomes	Q1	Q2	Q3	Q4	2024 Total		
4.01	Site Marketing (materials, services, etc.)	15-20 available spaces marketed	1	1	1	1	4	4	
4.02	Group Purchasing Program	[write over this with other as relevant]		-			-		
4.03	Supplemental Transit (if subcontracted)	[write over this with other as relevant]					-		
4.04	Shuttle 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	Wi-Fi District Infrastructure/ Maintenance	[write over this with other as relevant]					-		
4.06	Strategic Planning	1 Strategic planning session	1				1	1	
4.07	Economic Impact Study, Market Study, Branding Study etc.	1 business attraction brochure, updated online mapping, demographic and market data; consumer surveying					-		
4.08	Master Planning	Catalpa project.	1				1	1	
4.09	SSA Designation								
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]					-		

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
SSA Name:	Andersonville			Chicago Department of Planning and Development	

5.0	Public Health and Safety Programs	Explanation Description of costs, Subcontractor name if known, etc.	Levy for 2024 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change
5.01	Public Way Surveillance Cameras/Maintenance	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,000	$ (9,000)	-100.00%
5.02	Safety Improvement Program - Rebates	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ (3,000)	-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 Cell B9]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.05	[Enter on Tab 5.0 Cell B10]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.06	[Enter on Tab 5.0 Cell B11]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.07	[Enter on Tab 5.0 Cell B12]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.08	[Enter on Tab 5.0 Cell B13]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.09	[Enter on Tab 5.0 Cell B14]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.10	[Enter on Tab 5.0 Cell B15]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.11	[Enter on Tab 5.0 Cell B16]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
5.12	[Enter on Tab 5.0 Cell B17]	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	none allocated
		SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000	$ (12,000)	-100.00%
								Line item changes requiring further detail			2

		Deliverables	Target (Jan-Dec 2024)					2022 Actual Total	COMMENTS
5.0	Public Health and Safety Programs	Metrics/Outcomes	Q1	Q2	Q3	Q4	2024 Total		
5.01	Public Way Surveillance Cameras/Maintenance	[write over this with other as relevant]					-		
5.02	Safety Improvement Program - Rebates	[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 Cell B9]	[write over this with other as relevant]					-		
5.05	[Enter on Tab 5.0 Cell B10]	[write over this with other as relevant]					-		
5.06	[Enter on Tab 5.0 Cell B11]	[write over this with other as relevant]					-		
5.07	[Enter on Tab 5.0 Cell B12]	[write over this with other as relevant]					-		
5.08	[Enter on Tab 5.0 Cell B13]	[write over this with other as relevant]					-		
5.09	[Enter on Tab 5.0 Cell B14]	[write over this with other as relevant]					-		
5.10	[Enter on Tab 5.0 Cell B15]	[write over this with other as relevant]					-		
5.11	[Enter on Tab 5.0 Cell B16]	[write over this with other as relevant]					-		
5.12	[Enter on Tab 5.0 Cell B17]	[write over this with other as relevant]					-		

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
SSA Name:	Andersonville			Chicago Department of Planning and Development	

6.0	SSA Management	Explanation Description of costs, Subcontractor name if known, etc	Levy for 2024 Budget	Loss Collection	Carry Over	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change
6.01	SSA Annual Report	Costs associated with preparing the SSA annual report.	$ 500	$ -		$ -	$ -	$ 500	$ 500	$ -	0.00%
6.02	SSA Audit	Annual 3rd party auditor	$ 3,900	$ -		$ -	$ -	$ 3,900	$ 3,400	$ 500	14.71%
6.03	Bookkeeping	The Office Grapevine Bookkeeping services	$ 3,490	$ -		$ -	$ -	$ 3,490	$ 3,490	$ -	0.00%
6.04	Office Rent	30% of the Andersonville Chamber of Commerce office rent costs.	$ 6,210	$ -		$ -	$ -	$ 6,210	$ 4,500	$ 1,710	38.00%
6.05	Office Utilities	30% of the Andersonville Chamber of Commerce cost of telephone, internet, comed, and gas.	$ 3,000	$ -		$ -	$ -	$ 3,000	$ 1,500	$ 1,500	100.00%
6.06	Office Supplies	30% of the Andersonville Chamber of Commerce office supply costs	$ 3,000	$ -		$ -	$ -	$ 3,000	$ 2,750	$ 250	9.09%
6.07	Office Equipment Lease/Maintenance	30% of the Andersonville Chamber of Commerce lease and maintenance of a Pitney Bowes machine.	$ 300	$ -		$ -	$ -	$ 300	$ 950	$ (650)	-68.42%
6.08	Office Printing	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
6.09	Postage	30% of the Andersonville Chamber of Commerce postage costs.	$ 400	$ -		$ -	$ -	$ 400	$ 370	$ 30	8.11%
6.10	Commission Meetings and Trainings	Expenses limited to materials and refreshments for Commission meetings and parking reimbursement for commissioners and Service Provider staff to attend DPD-required trainings	$ 240	$ -		$ -	$ -	$ 240	$ 200	$ 40	20.00%
6.11	Subscriptions/Dues	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
6.12	SSA Bank Account Fees	[Expenses limited to SSA bank account fees. Show how estimate was calculated]]	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
6.12.1	Loan interest incurred by Service Provider	[Expenses limited to interest on Service Provider loans. Show how estimate was calculated]]	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
6.13	Monitoring/Compliance	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
6.14	Equipment Purchase/Maintenance	30% of the Andersonville Chamber of Commerce computer equipment and maintenance costs.	$ 600	$ -		$ -	$ -	$ 600	$ -	$ 600	new
6.15	Supplies	laura investigating	$ 5,000	$ -		$ -	$ -	$ 5,000	$ 5,000	$ -	0.00%
6.16	Storage Space Fees	Storage unit for streetscape items	$ 1,200	$ -		$ -	$ -	$ 1,200	$ 1,000	$ 200	20.00%
6.17	Liability/Property Insurance	Insurance for streetscape items	$ 999	$ -		$ -	$ -	$ 999	$ 800	$ 199	24.88%
6.18	Conferences & Training	Registration and Fees (Excluding travel expenses)	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
6.19	IT Monitoring Services	30% of Andersonville Chamber of Commerce IT Noah description virus control software, etc	$ 1,000	$ -		$ -	$ -	$ 1,000	$ -	$ 1,000	new
6.20	Custom: Enter in Tab 6.0	[Enter description of services, costs, subcontractor etc; items not described will not be approved]	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated
		SUBTOTAL	$ 29,839	$ -	$ -	$ -	$ -	$ 29,839	$ 24,460	$ 5,379	21.99%
								Line item changes requiring further detail			5

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
SSA Name:	Andersonville	Column F and L must match		Chicago Department of Planning and Development	Column F and L must match

7.0A	SSA Non-Service (Office) Personnel	Only enter SSA portion of wages and fringe. Total wages will be entered on Cost Allocation tab	SSA Wages	SSA Fringe	Total SSA Cost	Levy for 2024 Budget	Loss Collection	Carry Over (not eligible for personnel costs)	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	Difference	% Change	
7.01	Director of Marketing, Charlie Wein	Full-time oversees district marketing, promotional events, print materials and advertising design and placement	$ 16,400	$ -	$ 16,400	$ 16,400	$ -		$ -	$ -	$ 16,400	$ 15,000	$ 1,400	9.33%	
7.02	Business Services Director, David Oakes	Full-time oversees business attraction and recruitment and district maintenance	$ 18,500	$ -	$ 18,500	$ 18,500	$ -		$ -	$ -	$ 18,500	$ 31,500	$ (13,000)	-41.27%	
7.03	Executive Director, Laura Austin	Full-time oversees staff, planning, budget, and contracts.	$ 8,000	$ -	$ 8,000	$ 8,000	$ -		$ -	$ -	$ 8,000	$ -	$ 8,000	new	
7.04	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.05	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.06	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.07	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.08	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.09	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.10	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.11	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.12	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.13	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.14	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	Line item changes requiring further detail
7.15	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.16	Enter Name and Title in Tab 7.0	[Enter brief description of work and position including Full-time or Part-time]	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	2
	TOTAL NON-SERVICE PERSONNEL		$ 42,900	$ -	$ 42,900	$ 42,900	$ -		$ -	$ -	$ 42,900	$ 46,500	NOTE: Totals from this row populate the Budget Summary page Section 7.0		

SSA Number:	22	SSA Tax Authority Term:	2002-2026			SSA Budget Workplan						2024v1.0			
SSA Name:	Andersonville				Column F and L must match	Chicago Department of Planning and Development					Column F and L must match				

7.0B	SSA Service Personnel		SSA Wages	SSA Fringe	Total SSA Cost	Levy for 2024 Budget	Loss Collection	Carry Over (not eligible for personnel costs)	TIF Rebate: Fund #	Late Collections	2024 Budget	Current Year Budget	NOTE: Service Personnel are limited to maintenance workers and bus drivers employed by the Service Provider. These expenses are counted with their program expense category and are **not** included in the 7.0 Personnel row of the Budget Summary page.		
7.17	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.18	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.19	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.20	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.21	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.22	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	**Line item changes requiring further detail**
7.23	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.24	Enter Name and Title in Tab 7.0	Maintenance worker employed by SP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	-
7.25	Total Streetsweeping Personnel		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	NOTE: Totals from this row populate Tab 2.0, Line Item 2.09		
7.26	Enter Name and Title in Tab 7.0	Bus driver employed by Service Provider	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	
7.27	Enter Name and Title in Tab 7.0	Bus driver employed by Service Provider	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	none allocated	-
7.28	Total Shuttle Bus Driver Personnel		$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	NOTE: Totals from this row populate Tab 4.0 Line Item 4.04.1		
		TOTAL SERVICE PERSONNEL	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -			
		TOTAL PERSONNEL	$ 42,900	$ -	$ 42,900	$ 42,900	$ -		$ -	$ -	$ 42,900	$ 46,500			

SSA Number:	22	SSA Tax Authority Term:	2002-2026	SSA Budget Workplan	2024v1.0
SSA Name:	Andersonville	Column F and L must match		Chicago Department of Planning and Development	Column F and L must match

Calculating Fringe Benefits and Total Personnel Cost

Item	SSA Cost	Calculations
1a. Employer share of Social Security	$2,660	=B8 .0620 x (Cell D39)Total Wages for all staff itemized in the Cost Allocation Plan
1b. Employer share of Medicare	$622	= .0145 x (Cell D39)Total Wages for all staff itemized in this Cost Allocation Plan
2. State Unemployment Insurance	$0	
3. State Workers Compensation	$0	
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)	**$3,282**	Must match Cell E39 Total Fringe for all staff itemized in this Cost Allocation Plan
9. Total Personnel Costs (Line 8 plus Cell D39 above)	**$46,182**	Must match Cell F39 Total Personnel Cost in this Cost Allocation Plan

Admin % Calculation

Total SSA Management (Category 6.0)	$ 29,839	plus
Total SSA Non-Service Personnel (Category 7.0A)	$ 42,900	equals
Total Administrative Costs	$ 72,739	divided by
Total 2020 Levy Budget	$ 244,339	equals
Admin %	**29.7697%**	

Admin % of 2022 Levy (not total budget): **29.77%**

State Statute limits SSA administrative expenses at 30% of the Levy Budget.
Carryover funds cannot be used for administrative expenses.

Service Provider Comments

State of Illinois

Department of Financial and Professional Regulation

Division of Professional Regulation

LICENSE NO.
066.005570
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:
11/30/2027

PUBLIC ACCOUNTANT FIRM LICENSE

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

MARIO TRETO, JR.
SECRETARY

CAMILE LINDSAY
ACTING DIRECTOR

The official status of this license can be verified at IDFPR.illinois.gov

2009/7390

Cut on Dotted Line