

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: **95th Street Special Service Area Number 4**

SSA Provider Name: **95th Street Beverly Hills Business Association**

Submission Date: **May 14, 2020**

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
6	1. Statement of Net Position and Governmental Fund Balance Sheet – Current Year
6	2. Statement of Net Position and Governmental Fund Balance Sheet – Prior Year
7	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Current Year
7	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Prior Year
8	5. Statement of Revenues and Expenditures – Budget and Actual
4	Auditor's Opinion on Financial Statements
13	Schedule of Findings – Current and Prior Year, if applicable *
13	Corrective Action Plan – Current and Prior Year, if applicable*
14	Audit Firm CPA License
15	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

**95th STREET
SERVICE AREA #4
(95th Street Beverly Hills Business
Association, Contractor)**

Financial Statements

**For the Years Ended
December 31, 2019 and 2018**

**95th Street Special Service Area #4
(95th Street Beverly Hills Business
Association, Contractor)**

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Desmond & Ahern, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditor's Report

To the Board of Directors
95th Street Special Service Area #4
95th Street Beverly Hills Business Association, Contractor
Chicago, IL

We have audited the accompanying financial statements of 95th Street Special Service Area #4 (a taxing district authorized by the City of Chicago), which comprise the statement of net position and governmental funds balance sheet as of December 31, 2019 and 2018 and the related statements of activities and governmental funds, 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 an opinion on these financial statements based on our audits. We conducted our audits 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 judgment, 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 accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion for the year ending December 31, 2019 and 2018.

Unmodified Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of 95th Street Special Service Area #4 as of December 31, 2019 and 2018, and the results of its operations and changes in its fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

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.

Desmond & Ahern, Ltd

May 14, 2020
Chicago, IL

**95TH STREET SPECIAL SERVICE AREA #4
(95TH STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
As of December 31, 2019 and 2018**

	2019			2018		
	Governmental Funds	Adjustments	Statement of Net Position	Governmental Funds	Adjustments	Statement of Net Position
<u>Assets</u>						
Current Assets						
Cash and cash equivalents	\$ 20,333	\$ -	\$ 20,333	\$ 17,777	\$ -	\$ 17,777
Property tax receivable	85,119	2,771	87,890	85,119	13,624	98,743
Total Assets	\$ 105,452	\$ 2,771	\$ 108,223	\$ 102,896	\$ 13,624	\$ 116,520
<u>Liabilities</u>						
Accounts payable	\$ 27,608		\$ 27,608	\$ 26,772	\$ -	\$ 26,772
Deferred Inflows						
Deferred property tax revenue	85,119	(85,119)	-	85,119	(85,119)	-
Fund Balance - unassigned	(7,275)	7,275	-	(8,995)	8,995	-
Total Liabilities, Deferred Inflows and Fund Balance	\$ 105,452			\$ 102,896		
Net position, unrestricted		\$ 80,615	\$ 80,615		\$ 89,748	\$ 89,748

Amount reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds	\$ (7,275)	\$ (8,995)
Property tax revenue is recognized in the period it is levied rather than when "available." A portion of the property tax is deferred as it is not available in the governmental funds.	87,890	98,743
Total net position - governmental activities	<u>\$ 80,615</u>	<u>\$ 89,748</u>

See independent auditor's report and notes to financial statements.

**95TH STREET SPECIAL SERVICE AREA #4
(95TH STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS, REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2019 and 2018**

	2019			2018		
	Governmental Funds	Adjustments	Statement of Activities	Governmental Funds	Adjustments	Statement of Activities
Revenues						
Property Taxes	\$ 82,348	\$ (10,853)	\$ 71,495	\$ 75,950	\$ 9,377	\$ 85,327
Interest income	-	-	-	27	-	27
Miscellaneous income (loss)	31	-	31	69	-	69
Total revenues	<u>82,379</u>	<u>(10,853)</u>	<u>71,526</u>	<u>76,046</u>	<u>9,377</u>	<u>85,423</u>
Expenditures/Expenses						
Program Costs						
Customer attraction	16,288	-	16,288	7,645	-	7,645
Public way aesthetics	<u>37,387</u>	<u>-</u>	<u>37,387</u>	<u>46,259</u>	<u>-</u>	<u>46,259</u>
Total program expense	<u>53,675</u>	<u>-</u>	<u>53,675</u>	<u>53,904</u>	<u>-</u>	<u>53,904</u>
Administration						
Operational and administrative support	<u>26,984</u>	<u>-</u>	<u>26,984</u>	<u>32,214</u>	<u>-</u>	<u>32,214</u>
Total administration expense	<u>26,984</u>	<u>-</u>	<u>26,984</u>	<u>32,214</u>	<u>-</u>	<u>32,214</u>
Total expenditures/expenses	<u>80,659</u>	<u>-</u>	<u>80,659</u>	<u>86,118</u>	<u>-</u>	<u>86,118</u>
Change in Fund Balance/Net Position	1,720	(10,853)	(9,133)	(10,072)	9,377	(695)
Fund Balance/Net Position						
Beginning of year	<u>(8,995)</u>	<u>98,743</u>	<u>89,748</u>	<u>1,077</u>	<u>89,366</u>	<u>90,443</u>
End of year	<u>\$ (7,275)</u>	<u>\$ 87,890</u>	<u>\$ 80,615</u>	<u>\$ (8,995)</u>	<u>\$ 98,743</u>	<u>\$ 89,748</u>

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - governmental funds	\$ 1,720	\$ (10,072)
Property tax revenue is recognized in the year it is available rather than when it is levied for governmental funds	<u>(10,853)</u>	<u>9,377</u>
Net change in net position - governmental activities	<u>\$ (9,133)</u>	<u>\$ (695)</u>

See independent auditor's report and notes to financial statements.

**95TH STREET SPECIAL SERVICE AREA #4
(95TH STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the Years Ended December 31, 2019 and 2018**

	2019			2018		
	Actual	Budget	Over (Under) Variance	Actual	Budget	Over (Under) Variance
Revenues						
Property Taxes	\$ 82,348	\$ 90,843	\$ (8,495)	\$ 75,950	\$ 95,521	\$ (19,571)
Interest income	31	-	31	27	-	27
Miscellaneous income /loss	-	-	-	69	-	-
Total revenues	<u>82,379</u>	<u>90,843</u>	<u>(8,464)</u>	<u>76,046</u>	<u>95,521</u>	<u>(19,544)</u>
Expenditures						
Programs						
1.00 Customer Attraction						
1.01 Website	3,204	1,580	1,624	1,836	1,583	253
1.02 Special events	2,090	2,780	(690)	-	2,778	(2,778)
1.05 Decorative banners	1,204	10,777	(9,573)	588	10,778	(10,190)
1.06 Holiday decorations	8,240	9,277	(1,037)	-	9,278	(9,278)
1.07 Print materials	1,046	2,077	(1,031)	292	2,344	(2,052)
1.08 Display advertising	-	4,777	(4,777)	2,176	4,778	(2,602)
1.09 PR/Media relations	340	2,630	(2,290)	2,531	2,928	(397)
1.10 4th of July flags	164	-	164	222	-	222
Total	<u>16,288</u>	<u>33,898</u>	<u>(17,610)</u>	<u>7,645</u>	<u>34,467</u>	<u>(26,822)</u>
2.00 Public Way Aesthetics						
2.02 Landscaping	3,430	2,950	480	5,157	3,878	1,279
2.04 Way finding/signage	250	153	97	-	1,528	(1,528)
2.05 Streetscape elements	632	750	(118)	-	928	(928)
2.07 Sidewalk maintenance	26,700	28,314	(1,614)	40,252	29,942	10,310
2.09 Snow removal	6,375	-	6,375	850	-	850
Total	<u>37,387</u>	<u>32,167</u>	<u>5,220</u>	<u>46,259</u>	<u>36,276</u>	<u>9,983</u>

See independent auditor's report and notes to financial statements.

**95TH STREET SPECIAL SERVICE AREA #4
(95TH STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CONT.)
For the Years Ended December 31, 2019 and 2018**

	2019			2018		
	Actual	Budget	Over (Under) Variance	Actual	Budget	Over (Under) Variance
Expenditures (cont.)						
Administration						
6.00 SSA Management						
6.02 SSA audit	\$ 4,000	\$ 4,000	\$ -	\$ 3,870	\$ 4,000	\$ (130)
6.03 Bookkeeping	1,429	750	679	1,685	750	935
6.04 Office rent	2,500	2,100	400	3,000	2,100	900
6.05 Office utilities	1,951	1,400	551	2,170	1,400	770
6.06 Office supplies	1,077	691	386	2,642	691	1,951
6.07 Office equipment lease/maintenance	-	200	(200)	3,838	200	3,638
6.08 Office printing	315	200	115	-	200	(200)
6.09 Postage	252	400	(148)	-	400	(400)
6.10 Meeting expenses	528	700	(172)	66	700	(634)
6.17 Liability/property insurance	1,045	450	595	1,056	450	606
Total	13,097	10,891	2,206	18,327	10,891	7,436
7.00 Personnel						
7.01 Erin Ross, Executive Director	13,887	13,887	-	13,887	13,887	-
Total	13,887	13,887	-	13,887	13,887	-
8.00 Loss Collection						
8.01 Loss collection	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total Expenditures	80,659	90,843	(10,184)	86,118	95,521	(9,403)
Excess (deficit) of Revenues over Expenditures	\$ 1,720	\$ -	\$ 1,720	\$ (10,072)	\$ -	\$ (10,141)

See independent auditor's report and notes to financial statements.

**95th STREET SPECIAL SERVICE AREA #4
(95th STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2018**

Note 1 – Nature of Operations and Summary of Significant Accounting Policies

Organization

The 95th Street Special Service Area #4 (Organization) is a taxing district authorized by the City of Chicago located in Chicago, Illinois. Its scope of services is to fund various activities to improve and enhance the 95th Street Special Service Area #4 commercial district. The SSA is funded by property taxes levied on properties with the SSA boundaries, which are collected the Cook County Treasurer, and then distributed by the City of Chicago to the SSA.

Special Service Area #4 is governed by a Commission whose members are appointed by the Mayor of Chicago. The City of Chicago contracted with 95th Street Beverly Hills Business Association to perform administrative duties as the service provider for this SSA during the reporting period. 95th Street Beverly Hills Business Association an Illinois not-for-profit corporation that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Government-Wide and Fund Financial Statements

The financial statements of the SSA have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units, hereinafter referred to as GAAP (generally accepted accounting principles). The accepted standard-setting body for establishing governmental accounting and financial reporting principles is GASB (the Governmental Accounting Standards Board).

Government-Wide financial statements (Statement of Net Position and Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting for all of the SSA's activities. The Fund Financial Statements, which focus on the SSA's governmental fund's current financial resources measurement, are prepared on the modified accrual basis.

The SSA accounts for its activities in one fund, its general fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using 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 in which they are levied.

The governmental fund financial statements are prepared on the modified accrual basis of accounting, with only current assets and liabilities included on the balance sheet. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the current period. Available means collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are susceptible to accrual and recognized as a receivable in the year levied.

**95th STREET SPECIAL SERVICE AREA #4
(95th STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2018**

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

Revenue recognition is deferred unless the taxes are received within 60 days subsequent to year-end. Expenditures are recorded when the liability is incurred.

Fund Equity/Net Position

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by enabling legislation or an outside party. Committed fund balance is a limitation imposed by the SSA board through approval of resolutions. Assigned fund balances is a limitation imposed by a designee of the SSA board. Unassigned fund balance is the net resources in excess of what can be properly classified in one of the above four categories.

When both restricted and unrestricted fund balances are available for use, it is the SSA's policy to use restricted fund balances first, then unrestricted fund balances. Furthermore, committed fund balance is reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

For the government-wide financial statements, net position is reported as invested in capital assets net of related debt, restricted or unrestricted. Invested in capital assets, net of related debt, if applicable, is comprised of the net capital asset balance less any related debt. Restricted net position is when restrictions are placed on net assets from 1) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. The remaining net position is classified as unrestricted.

Cash and Cash Equivalents

Cash and cash equivalents is defined as short-term liquid investments such as cash in banks, money markets and other financial instruments that can be reduced to cash in thirty days or less. The Organization maintains its cash in bank accounts, which, at times, may exceed the federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents. The Organization has established a separate checking account at Suburban Bank & Trust in Elmhurst, Illinois and all tax revenue funds are automatically deposited into this checking account.

Property Taxes

Property taxes become an enforceable lien on real property on January 1 of the year it is levied. Taxes are payable in two installments in the subsequent year. The first installment is an estimate based on the prior year billed levy (55%) and is due in March. The second installment is due on August 1, or 30 days from the mailing of the tax bills if issued later than July 1.

**95th STREET SPECIAL SERVICE AREA #4
(95th STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2018**

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (cont.)

The second installment is based on the remaining amount of the levy on file with the County. Bills are issued and collected by Cook County, who remits the SSA #4's share to the City who then remits the monies to the SSA #4.

Related Party Transactions

95th Street Special Service Area #4 shares office space, equipment and employees through its affiliation with 95th Street Beverly Hills Business Association.

95th Street Special Service Area #4 has no employees of its own but reimburses the Association for payroll and related costs of the individuals who may work on the program. It also reimburses the Association for a portion of its applicable operating expenses when incurred.

At December 31, 2019 and 2018, the Organization owes \$27,608 and \$26,769, respectively, to the Association for expenses incurred as the Contractor.

Use of Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles and government accounting standards board 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.

Special Service Area Agreement

The City of Chicago has established a special service area known and designated as "95th Street Special Service Area #4" to provide special services in addition to those services generally provided by the City. The Association has been designated as "Contractor" under terms of the agreement. The City has authorized a levy not to exceed 1.0% of the equalized assessed value of all property within the area to produce sufficient revenues to provide those special services.

The maximum amount to be paid to the Organization is the lesser of \$85,119 or the amount of service tax funds collected during 2019 and 2018. For each subsequent period of the agreement, the maximum amount to be paid is the lesser of the budget for that year or the amount of service tax funds actually collected for the preceding tax year.

Note 2 – Subsequent Events

For the fiscal year ended December 31, 2019, the Organization has evaluated subsequent events through May 14, 2020, which is the date the financial statements were available to be issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact tax levy income. Other financial impact could occur though such potential impact is unknown at this time.

**95th STREET SPECIAL SERVICE AREA #4
(95th STREET BEVERLY HILLS BUSINESS ASSOCIATION, CONTRACTOR)
SCHEDULE OF FINDINGS
December 31, 2019 and 2018**

Findings

We have read and understand the necessary audit requirements contained in the Service Provider Agreement.

The following exception was noted during the year ending December 31, 2019 and 2018 audits.

Finding 2019-1 and 2018-1

Criteria and Condition

Sub-Contractor agreements entered into by the Contractor, lacked the requirements outlined in the City contract. The Sub-Contractor agreements were missing the following required provisions:

- Section 6.07(b) requires that contractors must include a provision in all subcontractor agreements requiring its subcontractors to pay the Base Wage to Covered Employees.
- Section 3.04 (b) requires contractor must incorporate all of Section 3.04 by reference in all agreements entered into which covers all nondiscrimination laws under Federal, State and City statutes.

Auditor's Recommendation

We Recommend that the Contractor complete contracts and develop policies and procedures to adhere to the Service Provider Agreement. Contracts should include all required aspects from the Agreement and be signed by both the Contractor and Subcontractor. Additionally, we recommend documenting oversight and progress of all sub-contractors to ensure all work is being performed as contracted.

Contractor's Response

Management will review subcontractors' agreements and will incorporate required provisions in future proposal requests per requirements in the Service Provider Agreement.

Prior Year Audit Findings

2018-1 *Criteria and Condition:* Sub-Contractor agreements entered into by the Contractor, lacked the requirements outlined in the City contract.

Current Status: See Finding 2019-1.

State of Illinois

Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.
066.004348
065.011223

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



DESMOND & AHERN LTD
10827 S WESTERN AVE
CHICAGO, IL 60643-3206



DEBORAH HAGAN
ACTING SECRETARY

JESSICA BAER
DIRECTOR

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

13627638

Cut on Dotted Line

For future reference, IDFPR is now providing each person/business a unique identification number, 'Access ID', which may be used in lieu of a social security number, date of birth or FEIN number when contacting the IDFPR. Your Access ID is: 1748482

Exhibit A Budget

Special Service Area # 4

Service Provider Agency:	95th Street Business Association
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2019 BUDGET SUMMARY

Budget and Services Period: January 1, 2019 through December 31, 2019

CATEGORY	2018 Levy		Carryover Funds	TIF Rebate Fund #332	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$26,600	\$3,254	\$0	\$0	\$4,044	\$33,898
2.00 Public Way Aesthetics	\$29,737	\$750	\$1,680	\$0	\$0	\$32,167
3.00 Sustainability and Public Places	\$0	\$0	\$0	\$0	\$0	\$0
4.00 Economic/ Business Development	\$0	\$0	\$0	\$0	\$0	\$0
5.00 Safety Programs	\$0	\$0	\$0	\$0	\$0	\$0
6.00 SSA Management	\$10,891	\$0	\$0	\$0	\$0	\$10,891
7.00 Personnel	\$13,887	\$0		\$0	\$0	\$13,887
	Sub-total	\$81,115	\$4,004			
GRAND TOTALS	Levy Total	\$85,119	\$1,680	\$0	\$4,044	\$90,843

LEVY ANALYSIS

Estimated 2018 EAV:	\$10,679,078
Authorized Tax Rate Cap:	2.000%
Maximum Potential Levy limited by Rate Cap:	\$213,582
Requested 2018 Levy Amount:	\$85,119
Estimated Tax Rate to Generate 2017 Levy:	0.7971%

Service Provider Agency:	95th Street Business Association
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LEVY CHANGE FROM PREVIOUS YEAR	
2017 Levy Total (in 2018 budget)	\$87,478
2018 Levy Total (in 2019 budget)	\$85,119
Percentage Change	-2.70%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2018 Budget Total	95,521
2019 Carryover	\$1,680
Percentage	1.7587755572%

LOSS COLLECTION CALCULATION		EXPLANATION REQUIRED IF AMOUNT VARIES FROM ACTUAL IN 2017
Actual amount of Levy not collected in 2017	Amount Proposed for 2019	
\$4,044	\$4,044	
This figure will be provided by DPD and entered by Service Provider		

LATE COLLECTIONS AND INTEREST CALCULATION (includes refunds to County)		EXPLANATION REQUIRED IF AMOUNT VARIES FROM LOSS COLLECTION FIGURE
	Amount Proposed for 2019	
\$4,044	\$4,044	
This figure will be provided by DPD and entered by Service Provider		

Service Provider Agency:	95th Street Business Association
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2018 BUDGET & SERVICES - SIGNATURE PAGE

Budget and Services Period: January 1, 2019 through December 31, 2019

The 2019 Budget & Services were approved by the SSA Commission.

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SSA Chairperson Signature

Printed Name

Date