

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:

51st STREET SSA # 52

SSA Provider Name:

51 STREET BUSINESS ASSOCIATION

Submission Date:

10-13-2023

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

51st STREET BUSINESS ASSOCIATION
(A Contractor for Special Service Area # 52)
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022 and 2021

Prepared by
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51st STREET BUSINESS ASSOCIATION
SPECIAL SERVICE AREA # 52
(a taxing district authorized by the City of CHICAGO)
FOR THE YEARS ENDED DECEMBER 31, 2022 & 2021

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WILLIAM C. GOODALL
CERTIFIED PUBLIC ACCOUNTANT
 6700 S. Crandon Ave Apt 15c
 Chicago, Illinois 60649

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
 Of 51st Business Association
 (a Contractor for Special Service Area # 52)

Opinion

We have audited the accompanying financial statements of 51st Business Association Inc. (**a Contractor for Special Service Area # 52**), which comprise the statements of financial position as of December 31, 2022 and 2021 the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 51st Business Association INC. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 51st Business Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 51st Business Association ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore 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 the aggregate, they would influence the judgment made by a reasonable user based on the 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 51st Business Association's 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 presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 51st Business Association's 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.

William C. Goodall CPA

Chicago, Illinois
July 6, 2023

WILLIAM C. GOODALL
CERTIFIED PUBLIC ACCOUNTANT
6700 South Crandon, Suite 15c
Chicago, Illinois 60649

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners of
51ST Business Association .
(A Contractor for Special Service Area # 52)

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of 51ST Business Association (**a Contractor for Special Service Area # 52**), which comprise the statement of financial position as of December 31, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 6, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 51ST Business Association's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 51ST Business Association 's internal control. Accordingly, we do not express an opinion on the effectiveness of 51ST Business Association 's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 51ST Business Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards*

in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



WILLIAM C. GOODALL CPA

Chicago, Illinois

July 6, 2023

51ST STREET BUSINESS ASSOCIATION
 (A Contractor for Special Service Area # 52)
 Statement of Net Assets and Governmental Funds Balance Sheet
 For Years Ended December 31, 2022 and 2021

	2022		2021	
	Governmental Funds	Adjustmnts	Governmental Funds	Adjustmnts
ASSETS				
Cash and cash equivalents	31,465	0	5,461	0
RECEIVABLES				
Due from City of Chicago (See Note 5)	10,179	0	7,023	0
Accounts Receivable-Property Tax (Note 5)	43,421	0	37,658	0
TOTAL ASSETS	<u>85,065</u>	<u>0</u>	<u>50,142</u>	<u>0</u>
LIABILITIES				
Accrued Expense	1,600	0	0	0
TOTAL LIABILITIES	<u>1,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
DEFERRED INFLOWS				
Deferred Property Tax Revenue	43,421	(43,421)	37,658	(37,658)
FUND BALANCE/NET POSITION				
Unassigned	40,004	(40,004)	12,484	(12,484)
TOTAL FUND BALANCE	<u>40,004</u>	<u>(40,004)</u>	<u>12,484</u>	<u>(12,484)</u>
Total Liab, Deferr Inflows,and Fund Balance	<u>85,025</u>		<u>50,142</u>	
Net Position	<u>(83,425)</u>	<u>83,425</u>	<u>(50,142)</u>	<u>50,142</u>

Amounts reported for governmental funds column and amounts in the statement of net position are different because:

	2022
TOTAL FUND BALANCE -GOVERNMENTAL FUNDS	40,004
Property tax revenue is reconized in the period levied rather than available	43,421
Apporation of the property tax is deferred as it is not in the governmental funds.	<u>83,425</u>

The accompanying notes are an integral part of these financial statements

51ST Street Business Association
 (A Contractor for Special Service Area # 52
 Statement of Activities and Governmental Funds, Revenue, Expenditures and Changes in Fund Balance
 For Years Ended December 31, 2022 and 2021

	2022		2021			
	Governmental Funds	Adjustmt 0	Statement of Net Position 43,421	Governmental Funds	Adjustmt 0	Statement of Net Position 46,779
REVENUES						
Property Taxes	43,421	0	43,421	46,779	0	46,779
TOTAL Revenue	<u>43,421</u>	<u>0</u>	<u>43,421</u>	<u>46,779</u>	<u>0</u>	<u>46,779</u>
EXPENDITURES/EXPENSES						
Customer Attraction	0	0	0	16,217	0	16,217
Public Way Aesthetics	0	0	0	8,435	0	8,435
Economic Business Development	0	0	0	14,464	0	14,464
Public Health and Safety Programs	0	0	0	1,000	0	1,000
SSA Management	6,738	0	6,738	14,770	0	14,770
TOTAL EXPENDITURES	<u>6,738</u>	<u>0</u>	<u>6,738</u>	<u>54,886</u>	<u>0</u>	<u>54,886</u>
Change in Net Position	36,683	0	36,683	(8,107)	0	(8,107)
Prior Period Adjustment	(9,163)	0	(9,163)	(5,881)	0	(5,881)
Fund Balance/Net Position						
Beginning of the Year	<u>12,484</u>	<u>0</u>	<u>12,484</u>	<u>26,472</u>	<u>0</u>	<u>26,472</u>
End of Year	<u>40,004</u>	<u>0</u>	<u>40,004</u>	<u>12,484</u>	<u>0</u>	<u>12,484</u>

51st STREET BUSINESS ASSOCIATION
SPECIAL SERVICE AREA # 52
(a taxing district authorized by the City of Chicago)
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2022

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) Organization

The 51st Street Business Association (the organization) an Illinois not-for-profit corporation was founded in April, 2009. The organization provides consulting services to businesses, entrepreneurs, community focused groups and residents in Chicago's Grand Boulevard and Bronzeville Neighborhood.

(b) Reporting Entity

City of Chicago (Special Service Area (SSA) Program)

The organization has been designated as an administrator (contractor) of the Special Service Area # 52 a taxing district authorized by the City of Chicago and located in Chicago, Illinois. The approximate street location of (the Taxing District) consists of the area on both sides of 51st Street from Dr. Martin Luther King Jr. Drive on the east side to the Metra Railroad tracks on the west side. Agreed on services include promotional and advertising, maintenance of the public way, safety and other functions to be provided by the organization are funded with a tax levy upon taxable properties within the above designated area. Tax levies are billed, collected and remitted by the City to the organization. The tax levy order began in the year 2011 and goes through to 2020 Special Service Area 52. The financial statements of the organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the U.S.

(c) Government-Wide and Fund Financial Statements

The financial statements of SSA# 52 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 funds current financial resources measurement focus, are prepared on the modified accrual basis.

The SSA accounts for it's in one fund, it's general fund.

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

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Accordingly, actual results could differ from these estimates.

(e) Assets, Liabilities, and Net Position

Cash, cash equivalents and investments

The SSA's cash and cash equivalents are considered to be cash on hand, demand deposits, and short term investments with maturities of three months or less from the date of acquisition.

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

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 balance first, then unrestricted fund balance. 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.

NOTE 3 CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and certificates of deposit are subject to custodial credit risk in the event of a bank failure, the SSA's deposits may not be returned. The SSA's policy in order to protect their deposits requires depository institutions to maintain collateral pledges on SSA deposits whenever the deposits exceed the insured limits of the FDIC. All deposits and balances of the SSA are within the insured limits of the FDIC.

Investments are subject to custodial credit risk that, in the event of failure of the counterparty, the SSA will not be able to recover the value of its investments that are in the possession of an outside party. The SSA has no exposure to custodial credit risk because the investment securities are insured, registered and or held by the SSA.

As of December 31, 2022 the SSA had no investments.

NOTE 4 PROPERTY TAXES

Property taxes become an enforceable lien on realm property on January 1 of the year it is levied. Taxes are payable in two installments in the subsequent year. The first installment is an estimate based on the prior year billed levy (55%) and is due in March. The second installment is due on August 1, or 30 days from the mailing of the tax bills if issued later than July 1. The second installment is based on the remaining amount of the levy on file with the County. Bills are issued and collected by Cook County who remits the SSA's share to the City who then remits the monies to the SSA.

NOTE 5 ACCOUNTS RECEIVABLES

Accounts receivables of \$ 53,600 are due from The City of Chicago SSA # 52 as Follows:

Property Tax Receivable (2021 Levy)	\$ 43,421
SSA Budgeted Levy Total (2021)	\$ 43,421
Less SSA wires sent in 2022	<u>(33,242)</u>
Accounts Receivable 2022	<u>10,179</u>
Total Accounts Receivable	<u>\$ 53,600</u>

NOTE 6

SUBSEQUENT EVENTS

The organization has evaluated subsequent events through July 6, 2023 the date the financial statements were available for issuance and has determined that there were no subsequent events to be recognized in these financial statements.



WILLIAM C. GOODALL
CERTIFIED PUBLIC ACCOUNTANT
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Chicago, Illinois 60649

**INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION**

To the Board of Directors of
51st Street Business Association

We have audited the financial statements of 51st Street Business Association as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon dated July 6, 2023 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The statement of Revenue and Expenditures (Budget and Actual) on pages 13 & 14 is presented for the purposes of additional analysis and is not a required part of the 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 subjected 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.

William C Goodall CPA
6700 S. Crandon Ave Apt 15c
Chicago, Illinois
July 6, 2023

51st Street Business Association
 (A Contractor for Special Service Area # 52
 Statement of Revenues and Expenditures-Budget and Actual
 For Years Ended December 31, 2022 and 2021

	2022		2021		Variance
	Budget	Actual	Budget	Actual	
<u>REVENUE</u>					
Property Taxes	43,421	43,421	37,658	37,658	0
Estimated Loss Collection	0	0	9,121	9,121	0
Total Revenue	43,421	43,421	46,779	46,779	0
<u>EXPENDITURES</u>					
Customer Attraction					
Print Materials	500	0	500	500	0
Decorative Banners	0	0	1,500	1,500	0
Special Events	9,000	0	9,000	11,617	(2,617)
Holiday Decorations	1,000	0	1,100	1,100	0
P/R Media Relations	500	0	1,500	1,500	0
Total Customer Attraction	11,000	0	13,600	16,217	(2,617)
Public Way Aesthetics					
Landscaping (plants, watering, etc	2,000	0	521	521	0
Sidewalk Maintenance	7,891	0	6,864	6,864	0
City Permits	600	0	600	600	0
Liability Insurance/Workman's Comp	450	0	450	450	0
Total Public Way Aesthetics	10,941	0	8,435	8,435	0
Total Expenses this page	21,941	0	22,035	24,652	(2,617)

The accompanying notes are an integral part of these statements

51st Business Association
 (A Contractor for Special Service Area # 52)

Statement of Revenue and Expenditures-Budget and Actual
 For years ended December 31, 2022 and 2021

	2022		2021		Variance
	Budget	Actual	Budget	Actual	
TOTALS CARRY FORWARD	\$ 21,941	\$ 0	\$ 22,035	\$ 24,652	\$ (2,617)
<u>Economic/Business Development</u>					
Site Marketing (materials, services, etc)	10,536	0	11,000	11,864	(864)
Strategic Planning	0	0	1,000	1,000	0
SSA Designation	0	0	1,600	1,600	0
Total Economic/Business Development	10,536	0	13,600	14,464	(864)
<u>Public Health and Safety</u>					
Security Patrol	0	0	1,000	1,000	0
Total Public Health and Safety	0	0	1,000	1,000	0
<u>Administrative-Non Personnel</u>					
SSA Audit	1,700	1,600	1,600	2,020	(420)
Bookkeeping	700	700	600	2,400	(1,800)
Liability Insurance	0	0	0	0	0
Office Rent	8,400	4,438	7,800	9,900	(2,100)
Banking Fees	144	144	144	450	(306)
Total Administrative-Non-Personel	10,944	6,738	10,144	14,770	(4,626)
TOTAL EXPENSES	43,421	6,738	46,779	54,886	(8,107)
EXCESS OF REVENUE OVER EXPENSES	0	36,683	0	(8,107)	

**51st Street Business Association
(A Contractor For)
Special Service Area # 52
Schedule of Summary of Findings
For the Year Ended December 31, 2022**

FINDING # 1

We have reviewed the Agreement for Special Service Area # 52 between the City of Chicago and the 51st Street Business Association (Contractor) for the year ended December 31, 2022. After conducting the audit, we noted no exceptions.

FINDING # 2

Financial Statements were not presented on a timely basis resulting in Audit being late.

MANAGEMENT RESPONSE

Because of post effect of COVID-19 the Auditors and the Organization experinced problems in preparing the financial statements for the yearend audit of 12-31-2023.

State of Illinois

Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.
065.008987

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:
09/30/2024

LICENSED CERTIFIED PUBLIC ACCOUNTANT



WILLIAM C GOODALL
6700 S CRANDON AVE
APT 15C
CHICAGO, IL 60649



MARIO TRETO, JR.
ACTING SECRETARY

CECILIA ABUNDIS
ACTING DIRECTOR

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

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Department of Financial and Professional Regulation
Division of Professional Regulation



LICENSED CERTIFIED PUBLIC
ACCOUNTANT



WILLIAM C GOODALL

EXPIRES:
09/30/2024



MARIO TRETO, JR.
ACTING SECRETARY



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