

AGENDA

SPECIAL TIF JOINT DISTRICT REVIEW BOARD

June 16, 2025 - 3:50 PM
Mundelein Village Hall - Board Room
300 Plaza Circle
Mundelein, IL 60060

- I. CALL TO ORDER
- II. ATTENDANCE
- III. MINUTE APPROVAL
 - A. Special TIF III Joint District Review Board meeting minutes from November 29, 2023 4:20 PM
- IV. PUBLIC COMMENTARY
- V. TIF III FY2023 PROJECT REVIEW
- VI. TIF III FYE2023 ANNUAL REPORT
 - A. TIF III FYE2023 Annual Report
- VII. QUESTIONS / DISCUSSION
- VIII. ADJOURNMENT

The Village of Mundelein, in compliance with the Americans with Disabilities Act, requests that persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting, or who have questions about the accessibility of the meeting or facilities, to contact the ADA Coordinator at 847-949-3200 to allow the Village to arrange accommodations for those persons.

CALL TO ORDER

The Joint Review Board of the TIF 3 District held a meeting Monday, November 29, 2023 at 300 Plaza Circle, Mundelein. Chairman Lentz called the meeting to order at 4:20 PM.

ATTENDANCE

Board Attendance

PRESENT: Lentz

ABSENT:

Village Board/Staff Members Attendance:

Mayor Lentz, Director of Finance Miller, Community Development Director Orenchuk

Voting Member/Taxing District Attendance:

Cook Library District Crystal Edwards, Fremont Public Library District Laura Long, Mundelein Park District Ron Salski, Libertyville Township Supervisor Kathleen O'Connor, Assistant Superintendent of Finance & Operations Districts 120 & 75 Cathy Johnson, Diamond Lake School District #76 Director of Finance & Operations Eric Rogers, Public Member Aurelia Spicuzza, Fremont Township Diana O'Kelly

Absent:

Mundelein Elementary School District Superintendent #120 & #75, College of Lake County Controller, College of Lake County President, College of Lake County Chief Financial Officer, Libertyville Township Highway Commissioner, Diamond Lake School District #76 Superintendent, County of Lake Deputy County Administrator

MINUTES APPROVAL

TIF Joint District Review Board - Special TIF Joint District Review Board - Apr 20, 2022 4:15 PM

RESULT:	CARRIED [UNANIMOUS]
AYES:	Lentz

PUBLIC COMMENTARY

None.

TIF ANNUAL REPORT

TIF III 2022

TIF PROJECT REVIEW

Finance Director Miller reviewed the TIF 3 packet. Community Development Director Orenchuk explained that some of the projects happened before or after fiscal year 2022.

QUESTIONS/DISCUSSION

A question was asked--"why is Libertyville Road & Bridge included in the TIF and Fremont Road & Bridge isn't?" It was explained that Libertyville R&B is not a voting body, they are invited as a courtesy. A discussion followed as to the boundaries that make up the various voting/taxing bodies. Ms. Miller said we will make note of that for the next meetings.

ADJOURNMENT

Motion to Adjourn TIF 3 Joint District Review Board Meeting

RESULT:	CARRIED [UNANIMOUS]
AYES:	Lentz

TIF 3 Joint District Review Board Meeting adjourned at 4:24 PM.

SECTION 2 [Sections 2 through 8 must be completed for each redevelopment project area listed in Section 1.]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

Primary Use of Redevelopment Project Area*:

*Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.

If "Combination/Mixed" List Component Types:

Under which section of the Illinois Municipal Code was the Redevelopment Project Area designated? (check one):
 Tax Increment Allocation Redevelopment Act
 Industrial Jobs Recovery Law

Please utilize the information below to properly label the Attachments.

	No	Yes
For redevelopment projects beginning prior to FY 2022, were there any amendments, to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment (labeled Attachment A). For redevelopment projects beginning in or after FY 2022, were there any amendments, enactments or extensions to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment, enactment or extension, and a copy of the redevelopment plan (labeled Attachment A).	x	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] Please enclose the CEO Certification (labeled Attachment B).		x
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] Please enclose the Legal Counsel Opinion (labeled Attachment C).		x
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labeled Attachment D).	x	
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] If yes, please enclose the Agreement(s) (labeled Attachment E).	x	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	x	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).	x	
Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).	x	
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached (labeled Attachment J).	x	
An analysis prepared by a financial advisor or underwriter, chosen by the municipality, setting forth the nature and term of obligation; projected debt service including required reserves and debt coverage; and actual debt service. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, the Analysis and an accompanying letter from the municipality outlining the contractual relationship between the municipality and the financial advisor/underwriter <u>MUST</u> be attached (labeled Attachment J).	x	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose audited financial statements of the special tax allocation fund (labeled Attachment K).		x
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		x
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] If yes, please enclose the list only, not actual agreements (labeled Attachment M).	x	
For redevelopment projects beginning in or after FY 2022, did the developer identify to the municipality a stated rate of return for each redevelopment project area? Stated rates of return required to be reported shall be independently verified by a third party chosen by the municipality. If yes, please enclose evidence of third party verification, may be in the form of a letter from the third party (labeled Attachment N).	x	

SECTION 3.1 [65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)] and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d)]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

Provide an analysis of the special tax allocation fund.

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ (1,972,618)

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for life of TIF	% of Total
Property Tax Increment	\$ 101,868	\$ 285,977	100%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest			0%
Land/Building Sale Proceeds			0%
Bond Proceeds			0%
Transfers from Municipal Sources			0%
Private Sources			0%
Other (identify source _____; if multiple other sources, attach schedule)			0%

All Amount Deposited in Special Tax Allocation Fund \$ 101,868

Cumulative Total Revenues/Cash Receipts \$ 285,977 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 619,550

Transfers to Municipal Sources

Distribution of Surplus

Total Expenditures/Disbursements \$ 619,550

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ (517,682)

Previous Year Adjustment (Explain Below)

FUND BALANCE, END OF REPORTING PERIOD* \$ (2,490,300)

* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

Previous Year Explanation:

SECTION 3.2 A [65 ILCS 5/11-74.4-5 (d) (5) (c) and 65 ILCS 5/11-74.6-22 (d) (5)(c)]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

**ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND
PAGE 1**

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
1. Cost of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff and professional service cost.		
		\$ -
2. Annual administrative cost.		
		\$ -
3. Cost of marketing sites.		
		\$ -
4. Property assembly cost and site preparation costs.		
		\$ -
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area.		
		\$ -
6. Costs of the construction of public works or improvements.		
		\$ -

SECTION 3.2 A
PAGE 2

7. Costs of eliminating or removing contaminants and other impediments.		
		\$ -
8. Cost of job training and retraining projects.		
		\$ -
9. Financing costs.	619,550	
		\$ 619,550
10. Capital costs.		
		\$ -
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing projects.		
		\$ -
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing projects.		
		\$ -

SECTION 3.2 A
PAGE 3

13. Relocation costs.		
		\$ -
14. Payments in lieu of taxes.		
		\$ -
15. Costs of job training, retraining, advanced vocational or career education.		
		\$ -
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		
		\$ -
17. Cost of day care services.		
		\$ -
18. Other.		
		\$ -
TOTAL ITEMIZED EXPENDITURES		\$ 619,550

SECTION 3.3 [65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FUND BALANCE BY SOURCE

\$ (2,490,300)

1. Description of Debt Obligations	Amount of Original Issuance	Amount Designated
General Obligation 2010A Bonds	\$ 7,100,000	\$ 4,997,700
Total Amount Designated for Obligations	\$ 7,100,000	\$ 4,997,700

2. Description of Project Costs to be Paid	Amount of Original Issuance	Amount Designated
Total Amount Designated for Project Costs		\$ -

TOTAL AMOUNT DESIGNATED	\$ 4,997,700
SURPLUS/(DEFICIT)	\$ (7,488,000)

SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

X

Indicate an 'X' if no property was acquired by the municipality within the redevelopment project area.

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 [20 ILCS 620/4.7 (7)(F)]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

PAGE 1

Page 1 **MUST** be included with TIF report. Pages 2 and 3 are to be included **ONLY** if projects are listed.

Select **ONE** of the following by indicating an 'X':

1. <u>NO</u> projects were undertaken by the Municipality Within the Redevelopment Project Area.	X
2. The municipality <u>DID</u> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a and 2b.)	
2a. The total number of <u>ALL</u> activities undertaken in furtherance of the objectives of the redevelopment plan:	
2b. The total number of <u>NEW</u> projects undertaken by the municipality in fiscal year 2022 and any fiscal year thereafter, within the Redevelopment Project area, if any.	

LIST ALL projects undertaken by the Municipality Within the Redevelopment Project Area:

	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
TOTAL:			
Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ -	\$ -	\$ -
Ratio of Private/Public Investment	0		0

Project 1 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 2 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 3 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 4 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 5 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 6 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

SECTION 7 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2023

Name of Redevelopment Project Area:

Downtown TIF District 3

Provide a general description of the redevelopment project area using only major boundaries.

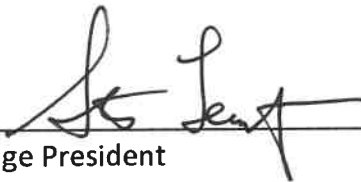
Optional Documents	Enclosed
Legal description of redevelopment project area	
Map of District	

Attachment B

Village of Mundelein Downtown TIF 3

Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the reporting fiscal year.

I, Steve Lentz, the duly elected Chief Executive Officer of the Village of Mundelein, County of Lake, State of Illinois, do hereby certify that to the best of my knowledge, the Village of Mundelein complied with the requirements pertaining to the Illinois Tax Increment Redevelopment Allocation Act during the fiscal year beginning May 1, 2022 and ending April 30, 2023.



Village President

2/19/2025

Date

LAW OFFICES
ZUKOWSKI, ROGERS, FLOOD & McARDLE
50 VIRGINIA STREET
CRYSTAL LAKE, ILLINOIS 60014

KELLY A. CAHILL
kcahill@zrfmlaw.com

(815)459-2050
FAX (815)459-9057
www.zrfmlaw.com

February 12, 2025

Office of the Illinois Comptroller
Susana A. Mendoza
Local Government Division

RE: FY 2023 Annual TIF Report: Village of Mundelein Downtown TIF District 3

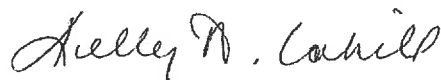
Dear Comptroller Mendoza:

I am legal counsel for the Village of Mundelein, IL. This opinion is being rendered in connection with the above-referenced Downtown TIF District 3 for the fiscal year beginning May 1, 2022 and ending April 30, 2023, as required by Section 74.4-5(d)(4) of the Illinois Tax Increment Allocation Redevelopment Act (the "Act").

With the receipt of the audited statements and the submission of this TIF report, the Village intends to schedule its next Joint Review Board meeting shortly in compliance with the requirements of the Act.

To the best of our knowledge and belief, it is our opinion that the Village of Mundelein is in compliance with the provisions of the Act. In rendering this opinion, we have relied upon representations of the Village with respect to certain material facts solely within the Village's knowledge.

Sincerely,



Kelly A. Cahill

cc: Linda Miller, Village Finance Director (via email)

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

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Mundelein, Illinois, as of and for the fiscal year ended April 30, 2023, and have issued our report separately dated December 9, 2024. These financial statements are the responsibility of the Village of Mundelein, Illinois' management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was made 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 includes examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The accompanying schedules present only the Tax Increment Financing District #3 and are intended to present fairly the financial position and changes in financial position of the Village of Mundelein, Illinois in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements. The accompanying schedule of revenue, expenditures, and changes in fund balance and schedule of fund balance by the source for the Tax Increment Financing District #3 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTARY INFORMATION

**VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3**

**Balance Sheet
April 30, 2023**

ASSETS

Receivables - Net of Allowances	
Property Taxes	\$ 86,287
Land Held for Resale	<u>1,481,851</u>
Total Assets	<u><u>1,568,138</u></u>

LIABILITIES

Advances from Other Funds	3,972,151
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DEFERRED INFLOWS OF RESOURCES

Property Taxes	<u>86,287</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,058,438</u>

FUND BALANCES

Unassigned	<u>(2,490,300)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>1,568,138</u></u>

**VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3**

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended April 30, 2023**

Revenues	
Property Tax	\$ 101,868
Expenditures	
Debt Service	
Principal Retirement	430,000
Interest and Fiscal Charges	<u>189,550</u>
Total Expenditures	<u>619,550</u>
Net Change in Fund Balances	(517,682)
Fund Balance - Beginning	<u>(1,972,618)</u>
Fund Balance - Ending	<u><u>(2,490,300)</u></u>

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1145



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

300 Plaza Circle
Mundelein IL, 60060
Fax: Phone: 847.949.3200
Phone: Fax: 847.949.0143
www.mundelein.org

**VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3**

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH PUBLIC ACT 85-1142

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Mundelein, Illinois as of and for the fiscal year ended April 30, 2023, and have issued our report separately dated December 9, 2024. These financial statements are the responsibility of the Village of Mundelein's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have also audited the Village of Mundelein, Illinois' compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) for the fiscal year ended April 30, 2023 for the Tax Increment Financing District #3. The management of the Village of Mundelein, Illinois, is responsible for the Village's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis evidence about the Village of Mundelein, Illinois' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Village of Mundelein, Illinois, complied in all material respects with the requirements of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) for the fiscal year ended April 30, 2023 for the Tax Increment Financing District #3.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP