**Section 310.306 Annual Financial Report**

Within 90 days after the end of a Development's fiscal year, the Owner shall be required to furnish the Authority with a complete annual financial report based upon the books and records of the Development and the Owner, prepared in accordance with Authority requirements, and certified by the Owner and an independent certified public accountant acceptable to the Authority.

(Source: Amended at 31 Ill. Reg. 4392, effective February 28, 2007)