

CITY-COUNTY PLANNING COMMISSION
BOWLING GREEN, KENTUCKY
AUDIT REPORT
JUNE 30, 2017

CITY-COUNTY PLANNING COMMISSION
OFFICIALS AND COMMISSIONERS
AS OF JUNE 30, 2017

Velma Runner
Tim Huston
Mary Belle Ballance
Eric Madison
Richard Geraghty
Albert Rich
Christiaan Volkert
Larkin Ritter
Doug Martens
Gregory Gay
Chuck Coppinger
Dean Warren

Chairman-Warren County
Vice Chairman-Warren County
Commissioner-Oakland
Commissioner-Woodburn
Commissioner-Plum Springs
Commissioner-Smiths Grove
Commissioner-Warren County
Commissioner-Warren County
Commissioner-Bowling Green
Commissioner-Bowling Green
Commissioner-Bowling Green
Commissioner-Bowling Green

EXECUTIVE DIRECTOR

BEN PETERSON

PLANNING COMMISSION ATTORNEY

HAMP MOORE

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DAVID GILBERT CPA
VERONICA GILBERT CPA

GILBERT & GILBERT, P.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

501 W. MAIN STREET, SUITE A
GLASGOW, KY 42141

(270) 651-3013 - (270) 651-9734
FAX (270) 651-5484

INDEPENDENT AUDITOR'S REPORT

MEMBER
AMERICAN INSTITUTE OF CPA'S
KENTUCKY SOCIETY OF CPA'S

To the City-County Planning Commission
Bowling Green, KY 42101

We have audited the accompanying cash basis financial statements of the governmental activities of the City-County Planning Commission, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1(B); this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 the financial statements are free from 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 audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the respective financial position-cash basis of the governmental activities of the City-County Planning Commission, as of June 30, 2017, and the respective changes in financial position-cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City-County Planning Commission's basic financial statements. The budgetary comparison information on pages 7-9, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2017, on our consideration of the City-County Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City-County Planning Commission's internal control over financial reporting and compliance.

Gilbert & Gilbert CPA's

August 18, 2017

CITY-COUNTY PLANNING COMMISSION OF WARREN COUNTY
STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
ARISING FROM CASH TRANSACTIONS
Year ended June 30, 2017

CASH RECEIPTS

City of Bowling Green, Kentucky	\$ 467,000
Warren County Fiscal Court	467,000
Four Cities Contributions	4,800
Fees	278,402
Sales & Other Income	1,184
Interest Income	4,239
Meterpolitian Planning Organization Funds/Transit Planning Funds	165,949
Surety Bond Deposits	<u>85,245</u>
 TOTAL RECEIPTS	 1,473,819

CASH DISBURSEMENTS

Salaries	705,792
Payroll Taxes	58,697
Retirement	129,428
Employee Benefits	83,517
Legal and Contractual Services	57,900
Commissioner Expense	28,600
Advertising	32,137
Postage and Shipping	4,677
Utilities	12,201
MPO Expenses	95,486
Equipment Maintenance	10,321
Office Supplies	7,867
Miscellaneous	5,645
Recordings Fees	9,797
Greenways Projects	8,142
Meeting & Conferences	7,262
Dues & Membership	1,754
Travel	6,157
Insurance	28,902
Building Lease	81,250
Equipment Acquisitions & Capital Improvements	34,245
Surety Bond Redemptions	<u>354,596</u>
 TOTAL DISBURSEMENTS	 <u>1,764,373</u>
 INCREASE (DECREASE) IN CASH	 (290,554)
 BEG. CASH AT JULY 1, 2016	 <u>977,006</u>
 END. CASH AT JUNE 30, 2017	 \$ <u><u>686,452</u></u>

The notes to the financial statement are an integral part of these statements.

CITY-COUNTY PLANNING COMMISSION
NOTES TO STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
ARISING FROM CASH TRANSACTIONS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basis of accounting and the more significant accounting policies of the City-County Planning Commission are summarized as follows:

(A) The Reporting Entity

The City-County Planning Commission is a joint planning unit of the cities of Bowling Green, Oakland, Plum Springs, Smiths Grove, Woodburn, Kentucky and Warren County, Kentucky. The planning unit was formed in 1954 to assist and promote the orderly development of their cities and county. The Commission is organized under Kentucky Revised Statutes Chapter 100.

(B) Basis of Accounting

The accompanying financial statements have been prepared on the basis of cash receipts and disbursements. Under this basis, the only asset recognized is cash and no liabilities are recognized. All cash transactions are recognized as either cash receipts or disbursements, and non-cash transactions are not recognized. Accordingly, the financial statements are not intended to be in conformity with generally accepted accounting principles. The commission has not recognized balances of outstanding dues and accounts payable to vendors, and the related effected on earnings.

(C) Paid Time Off, Unused Sick, and Other Compensated Absences

Commission employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

(D) Grants

The Commission records unrestricted grants in the period designated by the granter. Revenue from restricted grants are recorded when the Commission has paid the expenditures in compliance with the grant restrictions, and received reimbursement for the expenditures.

(E) Equipment Acquisitions and Capital Improvements

The Commission expenses all equipment acquisitions and capital improvements in the period they are purchased.

(F) Bank Depository

All cash is held in checking accounts at Independence Bank. The bank maintains a pledge of U.S. Securities at year ended in the amount of \$1,158,956 in addition to FDIC coverage to secure the deposits of City-County Planning Commission. The commission is authorized by statute to invest in:

CITY-COUNTY PLANNING COMMISSION
NOTES TO STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
ARISING FROM CASH TRANSACTIONS (CONTINUED)

(1) obligations of the United States and of its agencies and instrumentalities; (2) bonds or certificates of indebtedness of this state and of its agencies and instrumentalities; (3) shares of any savings and loan association insured by and agency of the government of the United States up to the amount so insured; and (4) interest-bearing deposits in national or state banks chartered in Kentucky and insured by an agency of the government of the United States up to the amount so insured, and in larger amounts providing such banks shall pledge as security obligations of the United States government, its agencies, and instrumentalities. The fair market value of all cash and investments is equal to its book value

NOTE 2. CASH & CASH EQUIVALENTS

The Commission considers all cash and other highly liquid investments with interest maturities of three months or less to be cash equivalents. At June 30, 2017 the Commission's cash and cash equivalents were covered by federal depository insurance or by collateral held by the custodial banks. The book balance of the Commission's cash equivalents was \$686,452 and the bank balances were \$733,822.

NOTE 3. CUSTODIAL CREDIT RISKS

Custodial credit risk 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 written deposit policy for custodial credit risk, however the commission does have collateralized pledged securities for deposits exceeding FDIC coverage. As of June 30, 2016, \$233,822 of the Commission's bank balance of \$733,822 was exposed to custodial credit risk.

Insured	\$ 500,000
Collateral held by pledging bank's trust department in Commission's name	<u>233,822</u>
Total bank deposits	\$ <u>733,822</u>

NOTE 4. RESTRICTED ASSETS

The cash balances below were fully insured and collateralized at June 30, 2017:

Cash consisted of the following:

Unrestricted	\$ 273,754
Restricted	
Surety Bond Account	\$ <u>412,698</u>
	<u>412,698</u>
	\$ <u>686,452</u>

The restricted cash consists of unexpended deposits on subdivisions of \$412,698. When both restricted and unrestricted resources are available for use, its the Commission's policy to use restricted resources first, and then use unrestricted resources as needed.

As of June 30, 2017 the City-County Planning Commission was holding as collateral against unfinished construction projects \$4,922,800 in Letters of Credit and \$5,907,950 in Performance Bonds.

CITY-COUNTY PLANNING COMMISSION
NOTES TO STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
ARISING FROM CASH TRANSACTIONS (CONTINUED)

NOTE 5. FACILITIES

The commission utilizes a portion of an office building jointly owned by the City of Bowling Green and the County of Warren, Kentucky. The Commission pays rent quarterly in the amount of \$16,250 to the County of Warren.

NOTE 6. EMPLOYEE BENEFIT PLAN

Plan Description

Substantially all full-time City-County Planning Commission employees are covered by the County Employee Retirement System (CERS), a cost sharing, multiple employer, public employee retirement system. CERS provides benefits based on an employee's compensation and number of years of service. Benefits are subject to reduction if the employee retires before reaching age 65 or has less than 30 years of service. Vesting begins immediately upon entry into the system and are fully vested after 60 months of service, of which 12 months must be current service. The plan also provides for disability, death and survivor benefits and medical insurance. CERS issues a publicly available financial report that includes historical trend information about progress made in accumulating sufficient assets to pay benefits when due. CERS does not make separate investments of assets and benefit obligations by individual employers. The City-County Planning Commission contributes less than 1% of the contributions made to CERS by all employers.

Funding Policy

Employees covered under CERS are required to contribute 5.0% of their salary through payroll deductions. Employees with a participation date on or after September 1, 2008 must contribute an additional 1% for health insurance. The City-County Planning Commission is required to contribute an actuarially determined rate; the rate for 2016-2017 is 18.68%. The contribution requirements of plan members and the City-County Planning Commission are established and may be amended by the Board of Trustees of the Kentucky Retirement Systems each biennium.

Annual Pension Cost

The City-County Planning Commission's current year annual pension cost of \$90,282 for CERS was equal to the City-County Planning Commission's required and actual contribution. Participating employers are required to contribute at an actuarial determined rate. Per Kentucky Revised Statute Section 61.565 (3), normal contribution and past service contribution rates shall be determined by the Commission on the basis of an annual valuation last preceding the July 1 of a new biennium. The Commission may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Commission.

The obligation for pension benefits under CERS is solely the responsibility of the Commonwealth and not the City-County Planning Commission.

CITY-COUNTY PLANNING COMMISSION
NOTES TO STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
ARISING FROM CASH TRANSACTIONS (CONTINUED)

The required contribution was determined as part of the June 30, 2017 actuarial valuation using the entry age normal actual cost method. Total Commission contribution to CERS were \$90,282 for 2017, \$115,936 for 2016, \$112,931 for 2015, \$108,935 for 2014, and \$106,066 for 2013 which was equal to the required contribution for each respective fiscal year.

Additional information and ten-year historical trend information can be obtained from the separately issued County Employee Retirement System of Kentucky Comprehensive Annual Financial Report.

NOTE 7. RISK MANAGEMENT

The Planning Commission maintains third-party insurance coverage for health, property and liability, and worker's compensation programs. Significant losses are covered by commercial insurance on these major programs. There has been no significant reductions in coverages and settlement amounts have not exceeded insurance coverage for the past three years.

NOTE 8. CONTINGENCIES

The Planning Commission is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the Commission.

NOTE 9. ECONOMIC DEPENDENCE

During the year ended June 30, 2017, the Commission received cash support from the City of Bowling Green and the County of Warren in the amount of \$934,000. This support is a major portion, 67%, of their operating funds of \$1,388,574 for the fiscal year.

NOTE 10. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 18, 2017, the date the financial statements were available to be issued.

CITY-COUNTY PLANNING COMMISSION WARREN COUNTY
BUDGET TO ACTUAL COMPARISON
FOR THE YEAR ENDED JUNE 30, 2016

	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Actual	Variance With Budget
Beginning Cash Balance 7-1-16	<u>\$294,958</u>	<u>\$294,958</u>	<u>\$294,958</u>	<u>0</u>
RECEIPTS				
City Contribution	467,000	467,000	467,000	0
County Contribution	467,000	467,000	467,000	0
4 Cities Contribution	4,800	4,800	4,800	0
MPO Related Funds	91,633	91,633	96,913	5,280
Transit Planning Funds	80,036	80,036	69,036	(11,000)
Construction Fees	133,400	133,400	133,400	0
Program Fees	135,000	135,000	145,002	10,002
Sales	1,000	1,000	1,084	84
Interest Income	4,200	4,200	4,239	39
Miscellaneous Income	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>
Total Receipts	<u>1,384,069</u>	<u>1,384,069</u>	<u>1,388,574</u>	<u>4,505</u>
Total Receipts Plus Beginning Balance	1,679,027	1,679,027	1,683,532	4,505
DISBURSEMENTS				
Personnel				
Salaries	722,892	722,892	705,792	17,100
FICA & Medicare	55,120	55,120	49,410	5,710
Retirement	130,642	130,642	129,428	1,214
Health Insurance	73,187	73,187	78,368	(5,181)
Dental Insurance	3,813	3,813	4,079	(267)
Vision Insurance	1,000	1,000	1,070	(70)
Workers Comp. Liab Ins.	9,500	9,500	5,718	3,782
Unemployment	<u>1,200</u>	<u>1,200</u>	<u>1,094</u>	<u>106</u>
Total Benefits & Salaries	997,353	997,353	974,959	22,394
Office				
Advertising	32,500	32,500	32,137	363
Postage & Shipping	7,000	7,000	4,677	2,323
Dues & Membership	4,000	4,000	1,754	2,246
Utilities	7,000	7,000	6,801	199
Equipment Maintenance	11,000	11,000	10,321	679
Supplies	8,500	8,500	7,867	633
Time Warner Cable	5,400	5,400	5,400	0
Recording Fees	11,500	11,500	9,797	1,703
Greenway Projects	8,142	8,142	8,142	0
Computer Software	<u>8,000</u>	<u>8,000</u>	<u>5,939</u>	<u>2,061</u>
Total Office	103,042	103,042	92,835	10,207

CITY-COUNTY PLANNING COMMISSION WARREN COUNTY
BUDGET TO ACTUAL COMPARISON (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2017

	2016-2017 Original Budget	2016-2017 Amended Budget	2016-2017 Actual	Variance With Budget
MPO Expenses				
Training/Travel	2,500	2,500	1,936	564
Consulting Services	95,000	95,000	93,475	1,525
Transit Planning Funds	<u>11,754</u>	<u>11,754</u>	<u>75</u>	<u>11,679</u>
Total MPO Expenses	109,254	109,254	95,486	13,768
Contractual Services				
Audit Fees	5,000	5,000	4,400	600
Attorney-CCPC	48,000	48,000	44,235	3,765
Attorney-Bd. Of Adjs.	5,000	5,000	1,765	3,235
Insurance	29,500	29,500	28,902	598
Building Lease	81,250	81,250	81,250	0
911 Aerial Contract	7,500	7,500	7,500	0
Engineering Service	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Total Contractual Services	178,750	178,750	168,052	10,698
Travel				
Local Travel	8,500	8,500	6,157	2,343
Meetings & Conferences	<u>12,000</u>	<u>12,000</u>	<u>7,262</u>	<u>4,738</u>
Total Travel	20,500	20,500	13,419	7,081
Commission Expenses				
Planning Commission	28,200	28,200	23,500	4,700
Bd. Of Adjustments	6,300	6,300	5,100	1,200
FICA & Medicare	<u>2,639</u>	<u>2,639</u>	<u>2,181</u>	<u>458</u>
Total Commission	37,139	37,139	30,781	6,358
Miscellaneous Expense	5,646	5,646	0	5,646
Capital Expense	<u>227,343</u>	<u>227,343</u>	<u>34,245</u>	<u>193,098</u>
Total Disbursements	<u>1,679,027</u>	<u>1,679,027</u>	<u>1,409,777</u>	<u>269,250</u>
Ending Cash Balance 6-30-17	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 273,755</u>	<u>\$ 273,755</u>

See independent auditor's report

CITY-COUNTY PLANNING COMMISSION OF WARREN COUNTY
BUDGET TO ACTUAL COMPARISON (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2017

Explanation of difference between budgetary receipts and disbursements and the statement of revenues collected and expenses paid arising from cash transactions.

Actual amount (budgetary basis) from Budget to Actual Comparison Schedule: \$ 1,683,532

Differences:

The City-County Planning Commission doesn't budget for Surety Bond Deposits because these funds can't be used for operating expenses. The total amount of Surety Bond Deposits for the year were \$558,743. 85,245

As part of the City-County Planning Commission's funds available to spend on operations is the cash carryover from the previous year. This amount was \$294,958. (294,958)

Total Receipts on the statement of revenues collected and expenses paid arising from cash transactions. \$ 1,473,819

Actual amount (budgetary basis) from Budget to Actual Comparison Schedule: \$ 1,409,777

Differences:

The City-County Planning Commission doesn't budget for Surety Bond Redemption's because these funds can't be used for operating expenses. the total amount of Surety Bond Redemption for the year were \$354,596. 354,596

Total Receipts on the statement of revenues collected and expenses paid arising from cash transactions. \$ 1,764,373

Budgetary Information

Budget Policy:

The City-County Planning Commission adopt a budget annually in June before the beginning of the fiscal year. The Commission typically only amends the budget one time at the end of the fiscal year.

Budget Basis:

The budget is prepared on the cash basis of accounting, and excludes Surety Deposits and Redemption's since they are not part of operations.



DAVID GILBERT CPA
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501 W. MAIN STREET, SUITE A
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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 City County Planning Commission
Bowling Green, KY 42101

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 cash basis financial statements of the City-County Planning Commission, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City-County Planning Commission cash basis basic financial statements, and have issued our report thereon dated August 18, 2017. The City-County Planning Commission prepares its financial statements on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City-County Planning Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City-County Planning Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the City-County Planning Commission'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 may exist that have not been identified.

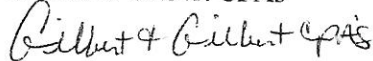
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City-County Planning Commission'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 determination of financial statement amounts. 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 the Report

The purpose of this report is to 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Gilbert CPAs



August 18, 2017