

AUDIT REPORT

WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA

SEPTEMBER 30, 2017

KERSHAW CPA & ASSOCIATES, PC

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WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
SEPTEMBER 30, 2017

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WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
SEPTEMBER 30, 2017

BOARD OF DIRECTORS

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRATION</u>
RANDY FITZSIMMONS	CHAIRMAN	2019
JOHN KOSTER	VICE CHAIRMAN	2017
CHARLES STEITLER	SECRETARY	2018
PAT BALLARD	MEMBER	2017
BILL GALLERY	MEMBER	2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Washington County Rural Water District #5
Copan, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of Washington County Rural Water District #5, as of and for the fiscal year ended September 30, 2017, as listed in the table of contents 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 the 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 audit. We conducted our audit in accordance with 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, and in accordance with Oklahoma Statutes. 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

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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 present fairly, in all material respects, the respective financial position of the Washington County Rural Water District #5, as of September 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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.

Supplementary and Other Information

The introductory section listed in the accompanying table of contents is presented for the purpose of additional analysis and is not a

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required part of the basic financial statements of the District. Such additional information has not been subjected to the auditing procedures applied in our 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 December 21, 2017, on our consideration of the Washington County Rural Water District #5's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County Rural Water District #5's internal control over financial reporting and compliance.

Kershaw CPA & Associates, P.C.

Kershaw, CPA & Associates, PC

December 21, 2017

EXHIBIT A

WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	2017	Memo Only 2016
<u>ASSETS</u>		
<u>Current Assets:</u>		
Cash and cash equivalents	\$ 241,349	\$ 223,621
Investments	20,351	20,282
Accounts receivable	30,492	26,679
Prepaid Insurance	2,680	3,149
Total Current Assets	294,873	273,731
<u>Capital Assets:</u>		
Land	9,744	9,744
Water Distribution System	1,572,957	1,566,990
Maintenance Facility	30,616	30,616
Equipment	-	-
Building	84,517	84,517
Less: Accumulated Depreciation	(1,174,885)	(1,133,500)
Total Capital Assets	522,949	558,367
<u>Other Assets:</u>		
Loan Costs	-	-
Less: Accumulated Amortization	-	-
Total Other Assets	-	-
TOTAL ASSETS	\$ 817,822	\$ 832,098
<u>LIABILITIES & NET POSITION</u>		
<u>Current Liabilities:</u>		
Accounts Payable	\$ 12,855	\$ 23,109
Payroll Taxes Payable	-	-
Accrued Interest	331	395
Current Portion of Long-Term Debt	34,078	33,009
Total Current Liabilities	47,264	56,513
<u>Long-Term Liabilities:</u>		
Notes Payable	172,104	205,155
Less: Current Portion of Long-Term Debt	(34,078)	(33,009)
Total Long-Term Debt	138,026	172,146
TOTAL LIABILITIES	185,290	228,659
<u>NET POSITION:</u>		
Net investment in capital assets	350,845	353,211
Restricted for debt service	-	-
Unrestricted	281,687	250,227
TOTAL NET POSITION	632,532	603,439
TOTAL LIABILITIES AND NET POSITION	\$ 817,822	\$ 832,098
See Accountant's Audit Report & Notes Which Accompany These Financial Statements		

EXHIBIT B

**WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017**

	<u>2017</u>	<u>Memo Only 2016</u>
<u>Operating Revenues:</u>		
Water sales	\$ 233,336	\$ 243,603
Penalties	3,290	3,354
Misc. other sales	1,420	1,745
Other income	5,815	3,983
Total Operating Revenues	<u>243,861</u>	<u>252,685</u>
<u>Operating Expenses:</u>		
Water purchases	79,119	79,719
Management fees	56,400	55,600
Depreciation Expense	41,385	41,268
Amortization Expense	-	-
Repairs and maintenance	20,872	19,831
Insurance	4,489	4,659
Professional fees	1,600	1,600
Utilities and telephone	3,786	4,494
Licenses and fees	148	422
Office Expense	75	-
Bad Debt Expense	-	839
Miscellaneous expense	4,549	5,422
Total Operating Expenses	<u>212,422</u>	<u>213,853</u>
Net Operating Income (Loss)	<u>31,438</u>	<u>38,832</u>
<u>Non-operating Income (Expense):</u>		
Interest Income	69	81
Interest Expense	(5,414)	(7,012)
Membership Fees	3,000	5,000
State Project Income	8,510	-
State Project Expense	(8,510)	-
Gain / (Loss) on Disposal of Assets	-	-
Total Non-operating Income (Expense)	<u>(2,345)</u>	<u>(1,931)</u>
Change in Net Position	29,093	36,901
Capital Contributions	-	-
Total Net Position, Beginning of Year	603,439	562,038
Total Net Position, Prior Year Adjustment	<u>-</u>	<u>4,500</u>
Total Net Position, End of Year	<u><u>\$ 632,532</u></u>	<u><u>\$ 603,439</u></u>

See Accountant's Audit Report & Notes Which Accompany These Financial Statements

EXHIBIT C

WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
STATEMENT OF CASH FLOWS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

	2017	Memo Only 2016
<u>Cash Flows from Operating Activities:</u>		
Cash Receipts from Customers	\$ 240,047	\$ 249,098
Payments to Suppliers for Goods & Services	(180,824)	(156,287)
Net Cash Provided (Used) by Operating Activities	<u>59,224</u>	<u>92,811</u>
<u>Cash Flows from Capital & Related Financing Activities:</u>		
Additions to Capital Assets	(5,967)	(11,000)
Loan Fees	-	-
Loan Proceeds	-	-
Membership Fees	3,000	5,000
Principal paid on long-term debt	(33,051)	(32,005)
Interest paid on Debt	(5,478)	(7,073)
Net Cash Provided (Used) by Capital & Related Financing Activities	<u>(41,495)</u>	<u>(45,078)</u>
<u>Cash Flows from Investing Activities:</u>		
(Increase)Decrease Investment	(69)	(81)
Interest Income	69	81
Net Cash Provided (Used) by Investing Activities	<u>(0)</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	17,728	47,733
Cash & Cash Equivalents, Beginning of Year	223,621	175,888
Cash & Cash Equivalents, Prior Year Adjustment	-	-
Cash & Cash Equivalents, End of Year	<u><u>\$ 241,349</u></u>	<u><u>\$ 223,621</u></u>
<u>Reconciliation of operating income (loss) to net cash provided operating activities:</u>		
Operating Income (Loss)	\$ 31,438	\$ 38,832
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation & Amortization	41,385	41,268
(Increase)Decrease in Accounts Receivable	(3,813)	(3,587)
(Increase)Decrease in Prepaid Insurance	469	(65)
Increase(Decrease) in Accounts Payable	(10,255)	16,363
Increase(Decrease) in Payroll Taxes Payable	-	-
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 59,224</u></u>	<u><u>\$ 92,811</u></u>

See Accountant's Audit Report & Notes Which Accompany These Financial Statements

WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies employed by Washington County Rural Water District #5 (the District) are consistent with accounting principles generally accepted in the United States of America. Significant policies are described below.

In June 1999, the GASB issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. The statement established a new reporting model for governments that is substantially different from prior reporting standards. The District adopted the new reporting model September 30, 2004, which includes the following segments:

Management's Discussion & Analysis - provides introductory information on basic financial statements and an analytical overview of the District's financial activities. For the year ended September 30, 2017, management has not presented the Management's Discussion and Analysis as required by the Governmental Accounting Standards Board (GASB) and GASB has determined it necessary to supplement, although not required to be part of, the basic financial statements.

Fund financial statements - provide information about the District's proprietary fund. The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported. Proprietary fund equity is classified as net assets.

A. The Reporting Entity:

The District, incorporated February 2, 1978, is a corporation organized as a not for profit corporation pursuant to Title 18 of Oklahoma Statute, for the purpose of providing water service for its customers in and around Washington County, Oklahoma. The District is managed by a board of directions elected by its members. Members of the board are elected by the membership of the District at its annual meetings. Membership in the District is attained by purchasing membership units. The activities of the District constitute the entire reporting entity. There are no other component or oversight units.

WASHINGTON COUNTY RURAL WATER DISTRICT #5
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NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2017

B. Basis of Accounting:

The financial statements are presented on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenditures are recorded when the liability is incurred.

C. Income Taxes:

The District is exempt from federal income tax under section 501(c)(12) of the Internal Revenue Code.

D. Estimates:

The preparation of financial statements in conformity with accounting principles generally in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. Cash and Cash Equivalents:

For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

F. Property, Plant and Equipment:

The District records capital assets at historical cost or estimated fair value on the date of donation of donated capital assets. Depreciation is recorded over the estimated useful life of the capital asset using the straight-line method, with one-half year's depreciation in the year of acquisition.

G. Capitalization Policy:

Purchases of capital items in excess of \$350.00 that increase the capacity or operation efficiency or extend the useful life of any asset are capitalized. Repairs and maintenance are expensed as incurred.

H. Equity Classification:

Equity is classified as net position and displayed in three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings

WASHINGTON COUNTY RURAL WATER DISTRICT #5
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SEPTEMBER 30, 2017

that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.

2. Restricted — Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted - Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

I. Revenues, Expenditures & Expenses

Operating revenues and expenses for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

J. Compensated Absences

The District has not reported a liability for the estimated amounts of compensation for future absences. The amount is not known but it is not believed to be material.

K. Memorandum Totals

The "memorandum only" captions above the total columns mean that totals are presented for overview information purposes only.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

As a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. In accordance with Government Auditing Standards, the auditor has issued a report on his consideration of the District's internal control over financial reporting and tested its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in compliance with Government Auditing Standards and

WASHINGTON COUNTY RURAL WATER DISTRICT #5
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should be read in conjunction with this report in considering the results of the audit.

Finance-related Legal & Contractual Provisions

The District does not have any long-term debt agreements which would have budgetary or reserve requirements.

Deficit Fund Balance or Retained Earnings

As indicated in the financial statements, there are no fund balance or retained earnings deficits for the District for this fiscal year.

NOTE 3 - CUSTODIAL CREDIT RISK RELATED TO DEPOSITS

Custodial Credit Risk

At September 30, 2017, the District held deposits of approximately \$261,700 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit are covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. Government insured or collateralized with securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investment Credit Risk

The District has no policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.

WASHINGTON COUNTY RURAL WATER DISTRICT #5
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- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a.-d.).

NOTE 4 - CAPITAL ASSETS

Capital asset activity, for the fiscal year ended September 30, 2017, was as follows:

	Balance at September 30, 2016	Additions	Deductions	Balance at September 30, 2017
Land	\$ 9,744	\$ -	\$ -	\$ 9,744
Water System	1,566,990	5,967	-	1,572,957
Equipment	30,616	-	-	30,616
Maintenance Facility	-	-	-	-
Building	84,517	-	-	84,517
Construction in Progress	-	-	-	-
Subtotal	1,680,867	5,967	-	1,697,834
Less: Accum. Depr.	(1,133,500)	(41,385)	-	(1,174,885)
Total Capital Assets (Net of Depreciation)	<u>\$ 588,635</u>	<u>\$ (35,418)</u>	<u>\$ -</u>	<u>\$ 522,949</u>

NOTE 5 - LONG-TERM DEBT

The District has a note, dated June 8, 2015, due to Armstrong Bank in the original amount of \$245,000.00, payable in monthly installments of \$3,256.53, including a fixed interest rate of 3.192%. Maturity is scheduled for June 8, 2022. The note is secured by the water system and was used to pay off an existing Armstrong Bank loan and the USDA Rural Development loan.

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2017:

	Balance at September 30, 2016	Additions	Deductions	Balance at September 30, 2017
Note Payable - Armstrong Bank	\$ 205,155	\$ -	\$ (33,051)	\$ 172,104
Total Long-Term Debt	<u>\$ 205,155</u>	<u>\$ -</u>	<u>\$ (33,051)</u>	<u>\$ 172,104</u>

WASHINGTON COUNTY RURAL WATER DISTRICT #5
COPAN, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
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Debt Services Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, for long-term debt, as of September 30, 2017, are as follows:

Note Payable - Armstrong Bank

Year Ending Sept 30,	Principal	Interest	Total
2018	\$ 34,078	\$ 5,000	\$ 39,078
2019	35,182	3,896	39,078
2020	36,322	2,757	39,078
2021	37,498	1,580	39,078
2022	29,024	390	29,415
Total	<u>\$ 172,104</u>	<u>\$ 13,624</u>	<u>\$ 185,728</u>

NOTE 6 - FUND EQUITY

As described in Note 1 above, equity is classified as net position and displayed in three components:

1. Net investment in capital assets
2. Restricted
3. Unrestricted

NOTE 7 - CONTINGENCIES

Litigation

According to the District's management, there is no pending litigation.

Federally Assisted Programs

In the normal course of operations, the District participates in various federal or state/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability of reimbursement that may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

NOTE 8 - ECONOMIC DEPENDENCE

Washington County Rural Water District #5 is dependent upon the City of Bartlesville, Oklahoma, and the City of Dewey, Oklahoma for the District's water supply. The District has entered into water purchase

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contracts with the Cities. The District purchases water for resale to customers.

NOTE 9 - NET WORKING CAPITAL

The net working capital of the District is defined as current assets (assets used to settle current liabilities) less current liabilities (liabilities that will be settled within one year).

	<u>2017</u>	<u>2016</u>
Current assets	\$ 294,873	\$ 273,731
Current liabilities	<u>47,264</u>	<u>56,513</u>
Net working capital	<u><u>\$ 247,609</u></u>	<u><u>\$ 217,218</u></u>

NOTE 10 - SUBSEQUENT EVENTS

The District did not have any subsequent events through December 21, 2017, which is the date the financial statements were issued, for events requiring recording or disclosure in the financial statements for the year ending September 30, 2017.

NOTE 11 - PRIOR YEAR ADJUSTMENT

In 2016, a prior year adjustment was made to remove a management fee payable of \$4,500.00 from the accounts payable.

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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 Board of Directors
Washington County Rural Water District #5
Copan, Oklahoma

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, and in accordance with Oklahoma Statutes, the financial statements of the Washington County Rural Water District #5, as of and for the year ended September 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2017. Management has omitted the MD&A required by 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 Washington County Rural Water District #5'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Washington County Rural Water District #5's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County Rural Water District #5'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 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

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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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Washington County Rural Water District #5's financial statements are free of material misstatement, we performed tests of 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 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 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.

Kershaw CPA & Associates, P.C.

Kershaw, CPA & Associates, PC

December 21, 2017