

**MADISON COUNTY FOUNDATION FOR
EXCELLENCE IN EDUCATION, INC.**

FINANCIAL REPORT

For the Year Ended June 30, 2017
(With Summarized Financial Information for
the Year Ended June 30, 2016)

Kenneth M. Daniels
Certified Public Accountant

**MADISON COUNTY FOUNDATION FOR
EXCELLENCE IN EDUCATION, INC.**

BOARD MEMBERS

June 30, 2017

OFFICERS

Tim Sanders	President
Christi Annett	Vice President
Monteen Cave	Treasurer
Dianne Phillips	Secretary

BOARD MEMBERS

Faye Browning	Ronnie Moore
Lucile Day	Howard Phillips
John Grosskopf	Alma Twiggs
Julius Hackett	Paula Ginn
Frances Mercer	George Willis
Doug Brown	
Non-voting Members	
Gina Rutherford	
Martha Register	

**MADISON COUNTY FOUNDATION FOR
EXCELLENCE IN EDUCATION, INC.**

TABLE OF CONTENTS

For the Year Ended June 30, 2017
(With Summarized Financial Information for the
Year Ended June 30, 2016)

	<u>Page No.</u>
Independent Auditor's Report	1-2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-12
Compliance Section	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13-14

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Independent Auditor's Report

To the Board of Directors
Madison County Foundation for Excellence in Education, Inc
Madison, Florida

Report on the Financial Statements

I have audited the accompanying financial statements of the Madison County Foundation for Excellence in Education, Inc., a non-profit organization, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, 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 State of America; this includes the design, implementation, and maintenance of internal control relevant to the fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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. Those standards require that I 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 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Madison County Foundation for Excellence in Education, Inc., as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

I have previously audited the Madison County Foundation for Excellence in Education, Inc.'s 2016 financial statements and I expressed an unmodified opinion on those audited financial statements in my report dated November 18, 2016. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 15, 2017, on my consideration of the Madison County Foundation for Excellence in Education, Inc.'s, internal control over financial reporting and my 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 my 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Madison County Foundation for Excellence in Education, Inc.'s internal control over financial reporting and compliance.



Kenneth M. Daniels
Certified Public Accountant
December 15, 2017

MADISON COUNTY FOUNDATION FOR EXCELLENCE IN EDUCATION, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2017

(With Summarized Financial Information as of June 30, 2016)

Assets	<u>2017</u>	<u>2016</u>
Current assets		
Cash	\$ 22,953	\$ 41,200
Accounts receivable	13,234	15,969
Prepaid expenses		
Fingerprints	777	602
Scholarships	<u>1,315</u>	<u>-</u>
Total current assets	<u>38,279</u>	<u>57,771</u>
Capital assets		
Equipment	2,980	2,980
Accumulated depreciation	<u>(2,980)</u>	<u>(2,980)</u>
Net capital assets	<u>-</u>	<u>-</u>
Total assets	<u>\$ 38,279</u>	<u>\$ 57,771</u>
Net assets		
Unrestricted	<u>\$ 38,279</u>	<u>\$ 57,771</u>

MADISON COUNTY FOUNDATION FOR EXCELLENCE IN EDUCATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

(With Summarized Financial Information for the Year Ended June 30, 2016)

	<u>Totals</u>	
	<u>2017</u>	<u>2016</u>
Revenues and support		
Contributions		
General	\$ 15,517	\$ 7,703
Payroll deductions	1,510	765
In-kind revenues	2,200	2,200
School District Matching Grant	13,646	13,541
Special events		
Teacher of the Year	9,416	8,477
Raffle	2,965	-
Specialty license plate fees	1,158	1,143
Grants	2,000	20,000
Take Stock in Children	<u>50,204</u>	<u>58,067</u>
Total support and revenues	<u>98,616</u>	<u>111,896</u>
Expenses		
Program Services		
District Matching Grants	36,496	29,075
Education assistance	15,886	7,931
Take Stock in Children	53,405	58,276
Teacher of the Year	<u>6,484</u>	<u>5,929</u>
Total program expenses	<u>112,271</u>	<u>101,211</u>
Supporting services		
Management and general	<u>5,837</u>	<u>6,440</u>
Total expenses	<u>118,108</u>	<u>107,651</u>
Change in net assets before extraordinary item	(19,492)	4,245
Extraordinary item		
Contribution of student scholarships	<u>-</u>	<u>(351,187)</u>
Change, increase (decrease), in net assets	(19,492)	(346,942)
Net assets - beginning	<u>57,771</u>	<u>404,713</u>
Net assets - ending	<u>\$ 38,279</u>	<u>\$ 57,771</u>

MADISON COUNTY FOUNDATION FOR EXCELLENCE IN EDUCATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2017
(With Summarized Financial Information for the Year Ended June 30, 2016)

Expenses	Program Services				Supporting Services	Totals	
	District Matching Grants	Education Assistance	Take Stock in Children	Teacher of the Year	Management and General	2017	2016
Awards	\$ -	\$ -	\$ -	\$ 2,216	\$ -	\$ 2,216	\$ 2,371
Audit	-	-	-	-	2,825	2,825	4,025
Catering	-	-	-	3,627	-	3,627	3,178
Contractual services							
Program coordinator	-	-	30,200	-	-	30,200	32,281
Success Coach	-	-	21,594	-	-	21,594	23,180
Copies	-	-	-	-	-	-	261
Dues	-	-	-	-	61	61	61
Flowers	-	-	-	86	-	86	65
Memberships	850	-	-	-	125	975	475
Mentor training	-	-	-	-	-	-	158
Grants	35,646	-	-	-	-	35,646	28,541
Miscellaneous	-	-	130	555	50	735	449
Office other	-	-	-	-	506	506	-
Office rental	-	-	-	-	2,200	2,200	2,200
Office supplies	-	-	443	-	-	443	399
Postage and delivery	-	-	-	-	70	70	79
Scholarships	-	15,886	-	-	-	15,886	7,931
Supplies	-	-	112	-	-	112	74
Travel, meals, per diem	-	-	926	-	-	926	1,923
Totals	<u>\$ 36,496</u>	<u>\$ 15,886</u>	<u>\$ 53,405</u>	<u>\$ 6,484</u>	<u>\$ 5,837</u>	<u>\$ 118,108</u>	<u>\$ 107,651</u>

See notes to financial statements.

MADISON COUNTY FOUNDATION FOR EXCELLENCE IN EDUCATION, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2017

(With Summarized Financial Information for the Year Ended June 30, 2016)

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities		
Cash contributions	\$ 17,027	\$ 8,468
School District Matching Grant	13,646	13,541
Special events	12,381	8,477
Specialty license plate fees	1,158	1,143
Grants	2,000	20,000
Take Stock in Children	52,939	58,885
Cash paid for contractual services	(51,794)	(55,461)
Cash paid for supplies and other	<u>(65,604)</u>	<u>(49,990)</u>
Total cash provided (used) by operating activities	(18,247)	5,063
Cash - beginning	<u>41,200</u>	<u>36,137</u>
Cash - ending	<u>\$ 22,953</u>	<u>\$ 41,200</u>
Reconciliation of the change in net assets to net cash provided (used) by operating activities		
Increase (decrease) in net assets	\$ (19,492)	\$ 4,245
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities		
Decrease (increase) in operating assets		
Accounts receivable	2,735	818
Prepaid expenses	<u>(1,490)</u>	<u>-</u>
Total adjustments	<u>1,245</u>	<u>818</u>
Net cash provided by operating activities	<u>\$ (18,247)</u>	<u>\$ 5,063</u>
Non-cash transactions		
Scholarship contribution	\$ -	\$ 351,187
In-kind donations	<u>2,200</u>	<u>2,200</u>
Total non-cash transactions	<u>\$ 2,200</u>	<u>\$ 353,387</u>

See notes to financial statements.

**MADISON COUNTY FOUNDATION FOR
EXCELLENCE IN EDUCATION, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose - The Madison County Foundation for Excellence in Education, Inc., (the Organization) was incorporated on February 4, 1992, as a Florida non-stock, not-for-profit corporation, to provide support for the Madison County School District (the District). The Foundation is a supporting organization and is treated as a component unit of the District. Its purposes are as follows:

(a) Making awards, grants, and contributions to the public schools of Madison County, Florida, including, without limitation for visiting scholar, dignitary, business partnership and speaker programs; academic excellence programs, school and student enrichment programs; special education and learning disability programs; supplemental administrative, personnel, and teacher training and stipend programs; and other related and educationally beneficial programs.

(b) Funding expenditures for capital improvements, additions, renovations, furniture, fixtures, facilities, equipment, goods, educational materials, supplies, professional services, and other special projects which are necessary or incidental to the provision of quality education for the students of the Madison County School District.

(c) In general, assisting the Madison County School District through grants, gifts, awards, expenditures, and other contributions of money, tangible and intangible personal property, goods, services, and other things of value, to improve the quality of education provided by such schools, the physical facilities, the level of teaching, qualifications and performance of personnel, student achievement and development, and the confidence of the public in such schools.

The Organization focuses on the following programs:

1. Matching Grants – provides additional resources to teachers upon application and approval.
2. Take Stock in Children – students who maintain a 3.0 GPA; stay free of drugs, alcohol, and discipline problems; and meet with a mentor once per week are, upon graduation, awarded a college scholarship.
3. Teacher of the Year – promotes excellence in teaching.

Revenues supporting the Organization are primarily state and local grants and contributions.

Basis of Accounting - The Madison County Foundation for Excellence in Education, Inc. follows standards of accounting and financial reporting prescribed for voluntary health and welfare

organizations. It uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred. Federal, state, local government, and public grants are recorded as support when performance occurs under the terms of the grant agreement.

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. Expenses, which are associated with a specific program, are charged directly to that program. Expenses, which benefit more than one program, are allocated to the various programs based on the relative benefit provided when applicable. Allocations are estimated annually.

Financial Statement Presentation

The financial statement presentation is presented as required by the Section 958, Not for Profit Entities, in the Financial Accounting Standards Board (FASB) Accounting Standards Codification.

Under the Codification, the Madison County Foundation for Excellence in Education, Inc., is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time; and permanently restricted net assets, which represents resources whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization.

Also in accordance with the above referenced Codification, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Promises to Give – Based on FASB Codification 958-605-25, Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized or if restrictions are met within the fiscal year. All other donor-restricted contributions are reported as increases in temporary or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Cash and Cash Equivalents - Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase. At June 30, 2017, the Organization had no investments, which it considered cash equivalents.

Property and Equipment - Property and equipment are valued at historical cost. Donated property and equipment are valued at estimated fair value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated assets to a specific purpose.

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor.

Depreciation of property and equipment (with cost exceeding \$1,000 – lesser amounts are expensed) is provided over the estimated useful lives of the respective assets carried at historical cost or fair market value using the straight-line method. The cost and estimated useful lives of the depreciable assets are as follows:

<u>Description</u>	<u>Cost</u>	<u>Estimated Life</u>
Equipment	\$ 2,980	5
Accumulated depreciation	<u>(2,980)</u>	-
Total fixed assets, net	<u>\$ -</u>	

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

Unrestricted Support - The Organization annually reports all contributions as unrestricted support except those amounts earmarked for student scholarships. The Organization generally meets any donor imposed restrictions in the same reporting period in which the contribution is received.

Restricted net assets – There were no temporarily or permanently restricted net assets at June 30, 2017.

Contributed services and materials – The Organization receives "in-kind" building space as a donation from a local business. The fair market value of the building space is reported as support and expense in the period in which the space is utilized. In addition, supplies and other items are donated to the Organization. The Organization has not valued the items donated and as a result has not recorded any value for the contributed items. The Organization deemed the donated items immaterial to the financial statements.

The Organization also receives contributed services from various individuals. Volunteer services are recorded in accordance with FASB Codification 958-605-25-16 if they: 1 create or enhance nonfinancial assets or 2 require specialized skills and are provided by the individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Uncertain Tax Positions – The Organization considered FASB Codification 740-10-50-15. As a result, it determined that the primary tax position of the Organization is its filing status as a tax-exempt entity. In addition, the Organization determined that it is more likely than not that its tax positions would be sustained upon examination by the Internal Revenue Service (IRS).

Prior Year Summarized Comparative Information – The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30 of the prior year, from which the summarized information was derived.

NOTE 2. CASH

Cash consists of amounts in demand deposits. There were no restrictions on the cash balances at June 30, 2017.

No bank account balance exceeded the FDIC insured amount during the year ending June 30, 2017.

NOTE 3. ACCOUNTS RECEIVABLE

Accounts receivable consists of miscellaneous amounts and billed amounts for services provided by the Organization relating to the Take Stock in Children Program. Management considers all amounts fully collectible. No provision for uncollectible amounts is provided for in the financial statements. The balance is as follows:

<u>Source</u>	<u>Description</u>	<u>Amount</u>
Take Stock in Children	Reimbursement of 4th quarter expense	<u>\$ 13,234</u>

NOTE 4. PREPAID EXPENSES

The Organization prepays for fingerprints/background checks and college scholarships. Information on the amounts is as follows:

Prepaid expenses		
Fingerprints	\$	777
Scholarships		<u>1,315</u>
Total prepaid expenses	\$	<u>2,092</u>

NOTE 5. CONTINGENCIES

There is a contingent liability due to the fact that regulatory audits of the Organization's operations and project closeout procedures have not been completed for all projects administered. Any eventual expenses determined not to be in compliance with grant regulations would be subject to repayment by the Organization.

The Organization's administration believes that all expenditures were significantly in compliance with applicable grant regulations.

NOTE 6. INCOME TAXES

The Organization has been granted an exemption from income taxes under Internal Revenue Code, Section 501 (c) (3) as a non-profit corporation. As required by Internal Revenue Service regulations, the Organization annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service.

No taxes were owed by the Organization for the year ended June 30, 2017.

NOTE 7. CONTRIBUTED SERVICES AND FACILITIES

The Organization receives "in-kind" building space as a donation from a local business. The fair market value of the building space is reported as support and expense in the period in which the space is utilized.

The Organization also receives contributed services from various individuals. Volunteer services are recorded if they meet the criteria outlined in Note 1.

The contributed services provided to the Organization during the year ending June 30, 2017, did not meet the revenue recognition criteria above and were not recorded.

In addition, the fair market value of the unrecorded donated services has not been estimated. Volunteer services were provided to all programs.

For the year ended June 30, 2017, the value of the contributed building space was \$2,200.

NOTE 8. CONCENTRATION OF CREDIT RISK

The Organization has no policy requiring collateral or other security to support its deposits. At June 30, 2017, the Organization's bank balances totaled \$22,953. The entire balance was covered by federal depository insurance.

The Organization has no policy requiring collateral or other security to support its receivables. The Organization expects to collect all amounts and has not experienced any losses on its receivables.

NOTE 9. CONCENTRATION OF REVENUE SOURCES

Approximately 64% of the Organization's revenues are derived from state and local grant contracts or contractual agreements, which must be renewed on an annual basis. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

NOTE 10. INVENTORIES

It has consistently been the policy of the Organization to record the acquisition of goods and supplies as expenditures at the time of purchase. The amount of such inventory on hand at any one time would be a nominal amount and considered to be immaterial.

NOTE 11. MATCHING REQUIREMENTS

The grant received through the State of Florida School District Matching Grants Program requires the Organization to provide matching revenues. The Organization has met all matching requirements.

NOTE 12. COMPLIANCE – *Florida Statutes*

During the year ended June 30, 2017, the Organization expended its license plate use fees in accordance with *Florida Statutes* 320.08058(8)(b)(2) and 320.08056(10).

NOTE 13. CONTRACTUAL SERVICES

The Organization has contractual agreements with two individuals for the provision of services relating to the Take Stock in Children Program. The agreements are renewed on an annual basis.

For the year ending June 30, 2017, the contracted amounts totaled \$51,794.

The amounts are annually subject to revision based on available funding.

NOTE 14. SUBSEQUENT EVENTS

The Organization's management has evaluated subsequent events through December 15, 2017, the date which the financial statements were available for issuance.

COMPLIANCE SECTION

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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
Madison County Foundation for Excellence in Education, Inc
Madison, Florida

I 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 the Madison County Foundation for Excellence in Education, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 15, 2017.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Madison County Foundation for Excellence in Education, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Madison County Foundation for Excellence in Education, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization'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.

My 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 my audit I did

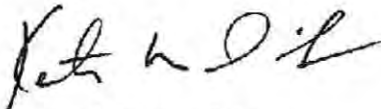
not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Madison County Foundation for Excellence in Education, Inc.'s financial statements are free of material misstatement, I 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 the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my 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.



Kenneth M. Daniels
Certified Public Accountant
December 15, 2017