



### **Kerkering, Barberio & Co.**

Certified Public Accountants

### **Kerkering Barberio Financial Services, Inc.**

Customized Wealth Management

### **KB Pension Services, Inc.**

Retirement Plan Consulting and Administration



## **OUR GROUP OF COMPANIES**

Similar to the Sarasota skyline, the CPA firm of Kerkering, Barberio & Co., founded in 1972, has grown and matured. Through the process of growing with our community, we have evolved into three distinct companies — with one mission: bringing together the best people, quality services and innovative products to assist our clients in achieving their personal, business and financial goals.

These companies, collectively known as Kerkering Barberio, offer a seamless array of expert services and include:

- **Kerkering, Barberio & Co.**  
Certified Public Accountants
- **Kerkering Barberio Financial Services, Inc.**  
Customized Wealth Management
- **KB Pension Services, Inc.**  
Retirement Plan Consulting and Administration

Kerkering Barberio is dedicated to quickly adapting and expanding new products and services. This responsive attitude keeps our firm at the forefront of financial professionals. We take pride in assisting individuals and businesses achieve their financial goals.



## OUR SHAREHOLDERS

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Constance M. Arledge

Charles R. Baumann, CPA/CFF\*

Gary M. Blakeman

Robert P. Clarke, CPA

John Cotterman, QPA<sup>®</sup>/QKA<sup>♦</sup>

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OF COUNSEL

Allan J. Barberio, CPA

Caroline D. Strickland, CPA

\*Accredited in Business Valuation  
Certified Divorce Financial Analyst<sup>™</sup>

CERTIFIED FINANCIAL PLANNER<sup>™</sup> professional

\*Certified in Financial Forensics

♦Qualified 401(k) Administrator

®Qualified Pension Administrator



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*Our mission at Kerkering Barberio is bringing together the best people, quality services and innovative products to assist our clients in achieving their personal, business and financial goals.*



## **ACCOUNTING SERVICES**

Accounting System Design  
Agreed-Upon Procedure Engagements  
Bonding Reviews  
Bookkeeping  
Business Accounting  
Financial Statements:  
- Audits  
- Reviews  
- Compilations  
Fraud Examinations and Detection  
Grant-Specific Audits  
Internal Control Analysis  
Outsourced Internal Audit  
Physical Inventory Verification

## **BUSINESS VALUATION SERVICES**

Business Succession Planning  
Buy/Sell Agreements  
Corporate Dissolution/Recapitalization  
Divorce  
Gift and Estate Tax  
Selling or Buying a Business

## **CONSTRUCTION SERVICES**

Accounting Method Consulting  
Accounting Systems  
Bonding Audits and Reviews  
Cash Flow and Burden/Overhead Analysis  
Construction Operations Review and Evaluation  
Profitability and Job Cost Analysis

## **ESTATE AND TRUST**

Estate and Gift Planning  
Estate and Gift Tax Returns  
Fiduciary Accountings  
Fiduciary Tax Returns

## **FINANCIAL SERVICES\***

Asset Protection  
Business Financial Planning  
Estate Planning  
Fee-Based Asset Management  
Fee-Based Financial Planning  
Insurance Products  
Retirement Planning  
Risk Management  
Small Business Retirement Plans

\*Securities and Advisory Services Offered Through Commonwealth Financial Network, Member FINRA/SIPC, a Registered Investment Adviser.

## **FORENSIC ACCOUNTING AND LITIGATION SUPPORT**

Business Damages  
Contract Disputes  
Partner/Shareholder Economic Losses  
Expert Witness Testimony  
Fraud/Embezzlement  
Marital Dissolution  
Mediations  
Personal Injury and Wrongful Death

## **HEALTHCARE ADVISORY SERVICES**

Business and Practice Valuation  
Business and Tax Planning  
Chart Audit and Review  
Coding and Billing Consulting  
Compensation Modeling  
Compliance Programs  
Malpractice Protection Planning  
Medicare Hearings and Appeals  
Physician and Staff Education  
Practice Management Consulting  
Practice Startup and Mergers

## **INTERNATIONAL TAXATION**

Change of Residency  
Compliance Requirements for the Non-Citizen



Estate and Gift Taxation  
of Non-Citizens  
Immigration Support  
Services  
Real Property Taxation  
Selection of Business  
Entities

#### **REAL ESTATE SUPPORT**

1031 Tax-Free Exchanges  
1033 Involuntary Conversions  
Construction Contractors  
Foreign Ownership  
Investment Real Estate  
Mortgage Financing Analysis  
Personal Residence  
Real Estate Developers  
Tax Impact Analysis  
Taxation Issues and Reporting

#### **RETIREMENT PLANS AND EMPLOYEE BENEFITS**

Not-For-Profit 403(b)/  
TSA Plans  
Pension and Profit  
Sharing Plans  
Plan Design and Consulting  
Third-Party Administration

#### **TAX SERVICES**

Condominium and  
Homeowners Associations  
Corporate Income Tax  
Cost Segregation Analysis  
Depreciation Analysis  
Estate and Trust Tax  
Family Owned Businesses  
Individual Income Tax  
LLC Tax Issues  
Partnership Tax  
Payroll Tax  
Pension Plan Filing  
Representation Before  
the IRS  
Sales and Use Tax  
State Income Tax  
Tax-Exempt Organizations  
Tax-Free Exchanges  
U.S. Tax Treaties

#### **OTHER SERVICES**

Elder Care Consulting  
Enterprise Risk Management  
Entity Structure  
Not-For-Profit Services  
Personal Financial Planning  
Succession Planning

Kerkering Barberio services a wide range of businesses, organizations, and individuals. The variety of clients we represent is indicative of the depth and diversity of our abilities. The following are only some of the entities we service:

Agribusiness  
Ambulatory Surgery Centers  
Auto Dealers  
Commercial and Residential Real Estate Investing  
Condominium Associations  
Construction  
Country Clubs  
Emerging Businesses  
Employee Benefit Plans  
Engineering  
Estates and Trusts  
Extended Care Facilities  
Foreign Investors  
Hospitality  
Imaging Centers  
Importers and Exporters  
Individuals  
Insurance Agencies  
Manufacturing  
Medical Practices  
Not-For-Profit Organizations  
Personal Service Firms  
Private and Non-Private Foundations  
Professional Firms  
Real Estate and Commercial Brokers  
Real Estate Development  
Restaurants  
Retail Businesses  
Software Designers and Manufacturers  
Telecommunications  
Wholesale Distributors

