

PARTNER BIOGRAPHIES



DAVID J. BAYMILLER, CPA

David J. Baymiller (Dave) joined the firm in 2010 as a partner of Gilmore, Jasion & Mahler. Dave practices exclusively in the area of federal, state, and local taxation with an emphasis on tax planning and consulting. He devotes a great deal of time working with professional personal service entities and individuals, real estate entities and transactions, construction activities, and high net worth individuals. He consults frequently in the area of mergers, acquisitions and dispositions of businesses, corporation and shareholder transactions, stock options and non-qualified deferred compensation plans, and tax-free real estate exchanges. Dave also has extensive experience in the multi-state income and sales and use tax areas, especially as it relates to construction activities.

Dave is a frequent public speaker on tax planning and consulting issues. Memberships include the American Institute of Certified Public Accountants (AICPA), Ohio Society of Certified Public Accountants (OSCPA), Florida Institute of Certified Public Accountants (FICPA), and Construction Financial Management Association (CFMA). He is registered CPA in the state of Illinois.

Dave is a 1977 graduate of Bowling Green State University with a degree of Bachelor of Science in Business Administration with a major in Accounting and a minor in Economics, and was initiated into Beta Alpha Psi, a national accounting fraternity. He also attended Albion College where he played football, basketball, and track. Dave attended high school here in Toledo where he was an All City Football and Track athlete at E. L. Bowsher High School.



ROBERT A. BOBEK, CPA

Bob Bobek is a partner in the audit and accounting area and has worked in public accounting for over twenty-two years. Bob has experience in working with clients in a variety of industries, including service, distribution, manufacturing, contracting, and not-for-profit.

Bob is a graduate of Bowling Green State University with a Bachelor Degree in Business Administration and completed post graduate studies, obtaining the degree of a Master in Business Administration specializing in Finance from the University of Toledo. Bob is a member of the American Institute of Certified Public Accountants, Institute of Management Accountants, the Ohio Society of Certified Public Accountants, Ohio Contractors Association (OCA) and the Construction Financial Management Association (CFMA), currently serving as President. He has served as Treasurer and Board member for Oblates Residence and other not-for-profit organizations and was an active member of the Advisory Board to the Auditor of State of Ohio, Jim Petro. He currently serves as an advisory board member to the Auditor of State of Ohio, Mary Taylor and an instructor for the ASSETS Toledo training program.

Bob has authored and presented various presentations to groups on the following topics; implementing the new auditing suite of standards, developing key financial ratios and using them to manage your business, understanding and developing contract price estimates, internal control and fraud risks, developing an accounting system for a small organization, and the fiduciary responsibility of a board.



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JEFFREY S. DENNING, CPA/ABV/CFF

Jeff leads the firm's forensic accounting and business valuation practice and has been with GJM since 2002. He has 20 years of experience as a financial professional, focusing in providing services as an accredited business valuator, forensic accountant and expert witness. He has specialized for the past 12 years and provided expert testimony on stock valuations, practice valuations, damage calculations, in commercial and divorce cases as well as lost earnings and lost profits cases.

Jeff received both his undergraduate accounting degree and Master of Business Administration degree from Michigan State University. He also earned the Accredited in Business Valuation (ABV) Credential and the Certified in Financial Forensics (CFF) Credential through the AICPA. He is a member of AICPA Forensic & Valuation Services Section and the National Association of Certified Valuation Analysts. Jeff is also a member of the Expert Resource Connection (ERC), an invitation only, limited member group formed by four nationally recognized forensic accounting professionals for the purpose of sharing resources and collaborating on engagements and best practices. ERC members focus on providing litigation support services to trial lawyers.



KEVIN M. GILMORE, CPA, CVA

Kevin Gilmore is a partner and specializes in tax compliance and planning for all types of business entities. He also provides business valuation and litigation support services and is a Certified Valuation Analyst. His twenty plus years of public accounting experience include client responsibilities ranging from multi-national, publicly held companies to privately held businesses. He has significant experience in the healthcare industry, and currently assists many medical practice clients with practice management, negotiating contracts, budgeting and management advice.

Kevin received both his undergraduate degree and Master of Taxation degree from the University of Toledo. He is a member of the American Institute of Certified Public Accountants (AICPA), and the Ohio Society of Certified Public Accountants (OSCPA), and is a Past-President of the Toledo Chapter of the OSCP. Kevin is currently Mayor of the Village of Ottawa Hills. Prior to his involvement with Ottawa Hills, he served eight years on the Lucas County Children's Services Board, where he was Chairman for three years. Kevin has served on a number of other local and regional boards over the years.



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CHARLES F. HEID, CPA

Charlie Heid is a partner specializing in tax services, who joined the firm in 2002. Prior to joining GJM, Charlie spent fifteen years developing his tax expertise with Ernst and Young LLP. Over his twenty plus year career, Charlie has served clients in a wide variety of industries including manufacturing, wholesale distribution, retail and construction. Charlie heads up our manufacturing specialist group as the lead tax partner. He is our firm tax representative with the Ohio Manufacturers' Association and other manufacturing groups throughout the region. His experience includes working with individuals, family owned businesses and multi-national companies in a variety of areas including multi-state and cross-border taxation issues; individual and corporate taxation, partnership and LLC taxation issues; accounting methods specifically related to inventory costing techniques; and research and developmental tax credit planning.

Charlie received his degree in accounting from The Ohio State University. He is a member of the American Institute of Certified Public Accountants and the Ohio Society of Certified Public Accountants. He is a past President of the Ohio State University Alumni Club of Lucas County and a current board member. He also serves as a board member of The Toledo Hospital Foundation.



LINDA J. HILLSTROM, CPA

Linda is a partner with Gilmore, Jason & Mahler, LTD having over sixteen years experience in public accounting and, prior to that, over ten years experience in the healthcare industry specializing in physician billing and reimbursement. She currently provides Northwest Ohio and Southeast Michigan healthcare providers with assistance on various practice management issues, billing and reimbursement procedures, physician compensation issues, budgeting, cost analysis, accounting, and tax assistance.

Linda is a graduate of Eastern Michigan University and is a member of the American Institute of Certified Public Accountants and the Ohio Society of Certified Public Accountants. She is also a member of the National CPA Health Care Advisors Association (HCAA), the Medical Group Management Association and the Healthcare Financial Management Association. She is a Past-President for the HCAA, and has served on the board of Swan Creek Retirement Village. Linda currently serves as Treasurer on the board of Hospice of Northwest Ohio, and is a board member for Lott Industries, Inc.



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KATHI M. IOTT, CPA

Kathi Iott is a partner in the tax services area of the firm and has over twelve years of public accounting and two years of industry experience. Kathi specializes in tax planning and consulting for individuals, family-owned businesses, and multi-national companies in a variety of areas including real estate, professional services, healthcare, retail, and construction. Her experience includes executive stock option planning, multi-state taxation, tax-deferred exchanges of real estate, and extensive work with partnership and s-corporation taxation issues.

Kathi is a graduate of Bowling Green State University and is a member of the American Institute of Certified Public Accountants. She is currently serves on the boards of the Boys and Girls Clubs of Toledo and the Arrowhead Park Association.



ADELE M. JASION, CPA

Adele Jasion has over twenty six years of public accounting experience, including nine years at Ernst & Young. Adele works with clients in the public and private sectors in a variety of industries, including manufacturing, construction, distribution and service, government and not-for-profit operations. She provides audit, assurance, internal audit and internal control consulting services to such clients. She is in charge of overseeing the firm's system of quality control and performing pre-issuance technical reviews. Adele is also a quality reviewer in the AICPA's practice monitoring program.

Adele is a graduate of the University of Toledo, is a member of the Ohio Society of Certified Public Accountants (OSCPA), the American Institute of Certified Public Accountants (AICPA), the Institute of Management Accountants, and has held various offices in these organizations. She is a Past-President of the Toledo Chapters of the OSCP and IMA. Adele currently serves on the boards of the Employers' Association, Library Legacy Foundation, Toledo-Lucas County Convention center and Visitors Bureau and the Stranahan Theatre. She has been active on the Boards of the Make-A-Wish Foundation of Northwest Ohio, Maumee Valley Habitat for Humanity, United Way Cabinet, Family Service of Northwest Ohio, Big Brothers/Big Sisters of Northwest Ohio, and on the City of Toledo Audit Advisory Committee. Adele has also been involved with the Junior League of Toledo.



PHILIP J. NEWLOVE, CPA

Phil is a partner with the firm, and has over twenty-five years experience in public accounting. Formerly with the PM Group since 1989, Phil joined GJM in July, 1999 with a primary focus in the financial and operational areas of healthcare clients. He has worked extensively in the development and management of integrated delivery systems, as well as large single specialty medical group practices.

Phil holds a degree in Business Administration from Bowling Green State University. He is also on the boards of several real estate management and development corporations.



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J. STEPHEN SCHULT, CPA

Steve is a partner and tax specialist who joined the firm in 1998. Prior to joining the firm, Steve spent fourteen years developing his auditing and tax expertise at Ernst & Young. His experience includes working with clients ranging from individuals and family businesses to multi-national companies, in a variety of industries including manufacturing, healthcare, service, contracting, and not-for-profit.

Steve's formal education consists of an undergraduate degree from The Ohio State University, and study abroad at the University of Oxford in Oxford, England. He is a past president of the Rotary Club of Waterville, Ohio and The Ohio State University Alumni Club of Lucas County. Steve is the treasurer for the Village of Waterville, a 1992 Leadership Toledo graduate, and has been a group member for a number of Corporation for Effective Government studies.

Steve serves as the firm representative on the University of Toledo Center for Family Business Council.



TERRY R. THOMAS, CPA

Terry Thomas is a partner in the accounting and auditing area with over twenty-five years of experience. After serving as Senior Manager at the international firm KPMG, he held many positions outside of public accounting including Division President, Senior Vice President and CFO of a public company. His years of experience include the following industries: manufacturing, construction (residential community development and homebuilding revenues in excess of \$1.0 billion annually), financial institutions, investment trusts, agriculture, food processors, mortgage and title operations, pension plans and professional services. Terry leads the audit practice manufacturing specialist group and is actively involved throughout the region in various manufacturing associations.

Terry received his undergraduate degree from the University of Toledo and his masters degree from the University of Phoenix. He is a member of the American Institute of Certified Public Accountants (AICPA), the Ohio Society of Certified Public Accountants (OSCPA), and has served as Chairman of the Toledo Chapter of the Accounting and Auditing Standards Committee of the OSCP. Terry also serves on the boards of the Ronald McDonald House Charities and the Josina Lott Foundation.



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