

**MID-MISSOURI REGIONAL
PLANNING COMMISSION**

**BASIC FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2019

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Kenney Hales, CPA, PC
INDEPENDENT AUDITOR'S REPORT

Board of Directors
Mid-Missouri Regional Planning Commission
Ashland, Missouri

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and each major fund of the Mid-Missouri Regional Planning Commission, Ashland, Missouri, (the Commission) as of and for the year ended June 30, 2019, 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 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 financial statements that are free from material misstatement, whether due to fraud or error.

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 Commission'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 Commission's internal control.

INDEPENDENT AUDITOR'S REPORT – CONTINUED

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 do present fairly, in all material aspects, the respective financial position of the governmental activities and each major fund of the Mid-Missouri Regional Planning Commission, Ashland, Missouri as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management Discussion & Analysis and budgetary comparison information be presented to supplement the basic financial statements. Such 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 operation, economic or historical context. I have applied certain limited procedures to the Management Discussion & Analysis and the budgetary comparison information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion nor provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

INDEPENDENT AUDITORS' REPORT – CONTINUED

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated November 27, 2019, on my consideration of the Commission's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Kenney D Hales CPA

Kenney D. Hales, CPA, PC
Liberty, Missouri
November 27, 2019

**MID-MISSOURI REGIONAL PLANNING COMMISSION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 210,674
Grants receivable	22,784
Capital assets, net	655
Total assets	\$ 234,113
LIABILITIES	
Accounts payable	2,586
Accrued payroll	13,062
Total liabilities	15,648
NET POSITION	
Investment in capital assets	655
Unrestricted	217,810
Total net position	\$ 218,465

The accompanying notes are an integral part of these financial statements

MID-MISSOURI REGIONAL PLANNING COMMISSION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	<u>Expenditures</u>	<u>Program Revenues</u>		<u>Net Revenues and Change in Net Assets Governmental Activities</u>
Primary government		<u>Dues Revenue</u>	<u>Grants & Contributions</u>	
Governmental activities:				
Planning and development services	\$ 509,018	\$ 61,211	\$ 453,944	\$ 6,137
General government and administration	<u>33,157</u>	<u>6,801</u>	<u>44,000</u>	<u>17,644</u>
Total primary government	<u>\$ 542,175</u>	<u>\$ 68,012</u>	<u>\$ 497,944</u>	<u>23,781</u>
 General revenues:				
Interest income				<u>1,496</u>
Total general revenues				<u>1,496</u>
 Change in net position				<u>25,277</u>
 Net position - beginning				<u>193,188</u>
 Net position - ending				<u><u>\$ 218,465</u></u>

The accompanying notes are an integral part of these financial statements

**MID-MISSOURI REGIONAL PLANNING COMMISSION
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	<u>Total Governmental Funds</u>
ASSETS	
Cash and cash equivalents	\$ 210,674
Grants receivable	<u>22,784</u>
Total assets	<u><u>233,458</u></u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	2,586
Accrued payroll	<u>13,062</u>
Total liabilities	<u>15,648</u>
Fund balance, general fund	<u><u>\$ 217,810</u></u>
 Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (See Note 4)	<u>655</u>
Net assets of governmental activities	<u><u>\$ 218,465</u></u>

The accompanying notes are an integral part of these financial statements

**MID-MISSOURI REGIONAL PLANNING COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Total Governmental Funds</u>
Revenues:	
Grants	
Federal	\$ 348,309
State grants and appropriations	77,998
Local grants and appropriations	71,637
Dues	68,012
Interest	1,496
Total revenues	<u>567,452</u>
Expenditures:	
Salaries	222,029
Grants	239,375
Payroll taxes	17,970
Retirement benefits	14,381
Occupancy	10,725
Computer services	5,608
Travel	5,377
Professional fees	5,100
Printing	4,964
Utilities	4,446
Professional development	3,597
Conferences/meetings	2,815
Insurance	2,078
Miscellaneous	1,518
Supplies	880
Advertising	386
Postage	376
Total expenditures	<u>541,625</u>
Excess of revenue over expenditures	25,827
Fund balances - beginning	<u>191,983</u>
Fund balances - ending	<u><u>\$ 217,810</u></u>

The accompanying notes are an integral part of these financial statements

**MID-MISSOURI REGIONAL PLANNING COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Net change in fund balances - total governmental funds \$ 25,827

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while
governmental activities report depreciation expense to allocate
those expenditures over the life of the assets:

Depreciation expense (550)

Change in net assets of governmental activities \$ 25,277

The accompanying notes are an integral part of these financial statements

MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

1. Summary of Significant Accounting Policies

The Mid-Missouri Regional Planning Commission (the Commission) was organized as a political subdivision pursuant to the State and Regional Planning and Community Development Act of 1966 (Chapter 251, RSMo). The Commission provides assistance in the planning and development for six mid-Missouri counties (Boone, Callaway, Cole, Cooper, Howard and Moniteau) and twenty-eight cities within these counties. The Mid-Missouri Regional Planning Commission, Economic Development Council promotes sustainable regional cooperation in community and economic development marketing efforts and attempts to increase the number of new “quality” jobs created in specific targeted growth industries. The targeted industries identified are: life sciences/biotechnology, agribusiness, information technology and financial services.

The Commission was reactivated in 1999 to increase communication, cooperation and coordination between the member governments in the planning and development of policies and activities for the orderly development of the mid-Missouri region. The goals for the Commission are as follows:

1. To promote community and economic development
2. To serve as an advocate for the region
3. To serve as a resource for member governments
4. To provide a forum for local officials to discuss regional issues and concerns
5. To provide a professional staff to assist member governments

The governing board of the Commission is composed of elected officials from the member municipalities and elected officials from the six, participating counties. The Commission complies with generally accepted accounting principles (GAAP) which includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The Commission has adopted GASB Statement No. 34.

For financial statement purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying criteria set forth in GAAP. The basic, but not only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion in the reporting entity is the existence of special financing relationships, regardless of whether the Commission is able to exercise oversight responsibilities. Based upon the application of these criteria, the Board has determined that no other entity meets the criteria and, therefore, no other entity has been included as a component unit in the Commission’s financial statements.

**MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

The following is a summary of the Board's more significant accounting policies.

A. Basic Financial Statements – Government-Wide Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues, charges for services, grants, and other non-exchange revenues. The Commission reports only governmental activities as it has no business-type activities.

The program revenues of the Commission consist of charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by activities of the Commission. Also, grants and contributions which are restricted to meeting the operational or capital requirements of a particular function are another segment. Membership dues are assessed to municipalities within the six, member counties based on a rate of \$0.30 per citizen.

B. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Commission are reported by major fund in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements. An emphasis is place on major funds within the governmental category.

A fund is considered major if it is the primary operating fund of Commission or meets the following criteria:

Total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least ten percent of the corresponding total of all funds of that category type and;

Total assets, liabilities, revenues or expenditures of the individual governmental fund are at least five percent of the corresponding total for all governmental funds combined.

**MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Summary of Significant Accounting Policies - continued

The following funds are used by Commission:

Governmental Funds:

The focus of the government funds' measurement is based upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the governmental funds of Commission:

General Fund - The General Fund is the main operating fund of Commission. It is used to account for all financial resources except those required to be accounted for in another fund. Only current assets and current liabilities are included in the balance sheet. The operating statement presents sources and uses of available, expendable resources during the period.

C. Basis of Accounting

In the Government-wide Statement of Net Assets and Statement of Activities, governmental, activities are presented using 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. Revenues, expenditures, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. Expenditures, including capital outlays, are recorded when the related fund liability is incurred.

D. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenditures during the reporting period. Actual results may vary from these estimates.

MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

Summary of Significant Accounting Policies - continued

E. Cost Allocation

Expenditures incurred in relation to specific grants or contracts are charged directly to grants or contracts. All other expenditures are charged to the general fund and allocated to active grants or contracts on the basis of direct salary charges to total direct salaries, plus allocated fringe benefits. This policy is consistent with principles of the Governmental Accounting Standards Board.

F. Current Assets

Cash and Investments – For the purpose of the Statement of Net Position, cash and cash equivalents includes all demand, savings accounts, and certificates of deposits of the Commission.

Interfund Receivables and Payables – During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and service- type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables.” Interfund receivables and payables between funds with governmental activities are eliminated in the Statement of Net Assets.

Receivables – In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include billings for services and grants.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as billings for services and grants which are usually both measurable and available. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

No allowance for uncollectible amounts has been provided since it is believed that the amount of such an allowance would be immaterial.

**MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

E. Capital Assets

Government-wide

All property, plant and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

Prior to January 1, 1981, governmental fund assets were not capitalized. These assets have been valued at appraised cost. Items purchased after January 1, 1981 are recorded at cost.

Depreciation of capital assets is recorded as an expenditure in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Software	3 years
Equipment	5 years
Furniture	7 years

Fund Financial Statements

In the fund financial statement, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund option acquisition.

2. Custodial Credit Risk - Deposits

The Commission complies with various restrictions on deposits and investments which are imposed by state statute. All deposits with financial institutions must be collateralized in an amount at least equal to uninsured deposits. The Commission may invest in bonds of the State of Missouri or any wholly owned corporation of the United States or in other short-term obligations of the United States of America.

Custodial credit risk is the risk that in the event of a bank failure, the Commission deposits may not be returned to it. The Commission follows an unofficial deposit policy of maintaining deposit account balances below \$250,000, the normal Federal Deposit Insurance Corporation coverage, by utilizing several different financial institutions.

**MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

3. Grants Receivable

Grants receivable at June 30, 2019 consists of the following:

RHSOC – Administration/Coordination	\$ 4,739
Homeland Security	18,045
State and local grants	<u> -</u>
Total	\$ <u>22,784</u>

4. Capital Assets

Depreciation of \$705 was recorded for the fiscal year. Capital assets and the related accumulated depreciation as of June 30, 2019, are as follows:

Office furniture and equipment	\$ 9,838
Less accumulated depreciation	<u>(9,183)</u>
Net capital assets	\$ <u>655</u>

5. Liabilities

Accounts payable in the general and major governmental funds are all payable to vendors. Deferred revenue consists of membership dues received for the subsequent period. All accounts payable, payroll and payroll tax liabilities were paid in the subsequent period. All deferred revenue was recorded as membership income in the 2019-19 fiscal year.

6. Contingencies

The Commission receives grant monies which are audited in accordance with *Government Auditing Standards*. These programs are also subject to financial and compliance audits. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time, although the Commission expects this amount, if any, to be immaterial to the financial statements as a whole.

**MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

7. Compensated Absences

Annual leave is accrued based on years of service and the number of hours an employee is in the pay status for the month. Full-time employees with less than ten years of employment earn ten hours per month; employees with eleven to fourteen years of service earn twelve hours per month; and employees with fifteen or more years of service earn fourteen hours per month. 240 hours is the maximum amount of annual leave an employee may accumulate.

Sick leave is accrued at a maximum of ten hours per month. The number of hours earned per month is based on the number of hours worked and the pay status. The maximum amount of sick leave time which may be accrued per employee is 240 hours.

Upon termination, the employee will be paid for each hour of annual leave and one hour for every four hours of sick leave. The Commission recorded the value of this earned time as a liability at the end of the fiscal year which totaled \$7,280 at June 30, 2019.

8. Office Lease

The Commission leases office space on a month to month basis. The Commission pays for the lease along with utilities, insurance (property, liability and casualty) and maintenance cost of the leased space. The Commission is not responsible for the property taxes.

9. Retirement Plan

The Commission joined the Missouri Local Government Employees Retirement Systems (LAGERS). This is a qualified retirement plan. Under the plan, each eligible employee must contribute 4% of their gross salary. The employer contribution rate is adjusted automatically each year in order to reflect the changes in composition of the employees and assumptions of the system. For the fiscal year ended June 30, 2019, the Commission contributed 5% of eligible employee wages. As of June 30, 2019, the plan was fully funded and pension expense during the year was \$14,381.

REQUIRED SUPPLEMENTARY INFORMATION

**MID-MISSOURI REGIONAL PLANNING COMMISSION
BUDGETARY COMPARISON
FOR THE YEAR ENDED JUNE 30, 2019**

	Initial & Final Budget	Actual	Variances Favorable (Unfavorable)
Revenues			
Federal grants	\$ 340,000	\$ 348,309	\$ 8,309
State grants and appropriations	75,000	77,998	2,998
Local grants and appropriations	70,000	71,637	1,637
Dues	68,000	68,012	12
Interest	1,000	1,496	496
Total Revenues	<u>554,000</u>	<u>567,452</u>	<u>13,452</u>
Expenditures			
Grants	250,000	239,375	10,625
Salaries	225,000	222,029	2,971
Payroll taxes	20,000	17,970	2,030
Retirement benefits	15,000	14,381	619
Rent	10,725	10,725	-
Computer services	8,750	5,608	3,142
Travel	5,000	5,377	(377)
Professional fees	4,000	5,100	(1,100)
Printing	9,100	4,964	4,136
Utilities	4,620	4,446	174
Professional development	5,500	3,597	1,903
Conferences/meetings	6,150	2,815	3,335
Insurance	2,000	2,078	(78)
Other	1,000	1,518	(518)
Supplies	2,000	880	1,120
Advertising	2,500	386	2,114
Postage	1,000	376	624
Total Expenditures	<u>572,345</u>	<u>541,625</u>	<u>30,720</u>
Change in Fund Balances	<u>\$ (18,345)</u>	<u>\$ 25,827</u>	<u>\$ 44,172</u>

**MID-MISSOURI REGIONAL PLANNING COMMISSION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

The Commission annually adopts a budget at the beginning of each fiscal year. Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds with the exception of capital asset expenditures, depreciation and medical emergency funds which are not budgeted. The legal level of budgetary control as defined as the level at which expenditures may not legally exceed appropriations, is the fund level. The Commission made no supplementary appropriations during the fiscal year.

**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**



KenneyD Hales, CPA, PC

Board of Directors
Mid-Missouri Regional Planning Commission
Ashland, Missouri

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 governmental activities and each major fund, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Mid-Missouri Regional Planning Commission's basic financial statements, and have issued my report thereon dated November 27, 2019.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Mid-Missouri Regional 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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mid-Missouri Regional Planning Commission's internal control. Accordingly, I do not express an opinion on the effectiveness of the Mid-Missouri Regional 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 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 in 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 Mid-Missouri Regional Planning Commission'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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, I 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 on 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 report is not suitable for any other purpose.

Kenney D Hales CPA

Kenney D. Hales, CPA, PC
Liberty, Missouri
November 27, 2019