Docket No. 05-2302-01
Mary H. Cleveland
Exhibit No. DPU 7.0

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application for Increase of Rates and Charges and USF Eligibility for Carbon/Emery Telecom, Inc.	)))	Docket No. 05-2302-01

PREFILED DIRECT TESTIMONY OF

MARY H. CLEVELAND

PUBLIC VERSION

FOR THE

DIVISION OF PUBLIC UTILITIES

DEPARTMENT OF COMMERCE

STATE OF UTAH

November 16, 2005

I. QUALIFICATIONS

Q. PLEASE STATE YOUR NAME FOR THE RECORD.

A. Mary H. Cleveland

Q. BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR BUSINESS ADDRESS?

A. I am employed by the Utah Department of Commerce, Division of Public Utilities (Division). My business address is 160 East 300 South, Suite 400, Salt Lake City, Utah, 84114.

Q. WHAT IS YOUR POSITION?

A. Technical Consultant.

Q. BRIEFLY DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I hold a Bachelor of Business Administration, as well as a Master of Business Administration, from the University of Missouri-Kansas City. I am a licensed Certified Public Accountant (CPA) in the state of Kansas and I am a member of the Institute of Certified Public Accountants. In addition I have attended the National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Accounts meetings and have served on the NARUC Securities and Exchange Commission (SEC) Subcommittee.

I have over twenty years of utility regulatory experience, both as a consultant and as an employee of state regulatory agencies. I have participated in regulatory proceedings in the states of Alaska, Arizona, Connecticut, Kansas, Missouri, New Mexico, Ohio, Utah and Wisconsin. I have also testified before the Kansas Supreme Court. Further details regarding my background are provided in Appendix A.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. My testimony addresses inter-company charges and the allocation of corporate costs. In addition, I have proposed known and measurable adjustments to recognize payroll increases and increases in medical, life and disability insurance, neither of which were adjusted by the Company in its filed case. I also make an adjustment to remove out of period expenses. Each of these items are discusses below.

III. ADJUSTMENTS

A. Inter-Company Charges

Q. DESCRIBE THE INTER-COMPANY CHARGES.

A. Inter-company charges are incurred for services provided by affiliates of Emery Telcom to each other. The transaction is tariff based for services governed by State and/or NECA tariffs. Transactions which are not governed by tariffs are based on the lower of cost or market. Shared services, such as joint use of a switch, are allocated among the affiliates based on cost causation.

The response to Division Data Request 1.10, identified eleven inter-company transactions involving Carbon/Emery [redacted]

Q. WHAT ADJUSTMENTS ARE YOU PROPOSING TO INTER-COMPANY CHARGES?

A. I have proposed adjustments to rent paid by Carbon/Emery to an affiliate, as well as inter-company charges between Carbon/Emery and affiliated companies for use of joint equipment. [redacted] Each of these adjustments is discussed below.

1. [redacted] Rent

Q. HOW IS THE RENT [redacted] DETERMINED?

A. Per the Company's response to the Division's Data Request 1.10, the rent charged [redacted] is designed to recover Carbon/Emery's share of the depreciation expense on the original cost [redacted] and [redacted] improvements [redacted], as well as its share of the [redacted]. It should be noted that the amount billed for [redacted] expenses is a flat monthly charge which was determined in 2001 based on expenses [redacted] as of May 2001. [redacted]

In addition [redacted] bills Carbon/Emery [redacted] a sign [redacted]

Q. WHAT IS THE CURRENT MONTHLY RENT CHARGED TO CARBON/EMERY?

A. Carbon/Emery is currently charged [redacted], monthly [redacted] on the [redacted] and improvements; [redacted], monthly [redacted] on the sign; and a flat [redacted] monthly charge [redacted] expenses. The total monthly rent currently paid is [redacted]. This rate has not changed since its inception.

Q. WHAT ADJUSTMENT(S) HAVE YOU PROPOSED TO [redacted] RENT BEING CHARGED [redacted]?

A. I have proposed four adjustments to the [redacted] rent currently being charged [redacted]. First, I reduced Carbon/Emery's share [redacted] by 50%, [redacted] Secondly, I removed the [redacted] charged related to the [redacted] improvement. Thirdly, I removed the [redacted] charged for the sign. Finally, I added a return component to the calculation. These adjustments reduced intrastate jurisdictional operating expenses [redacted], as shown in Confidential DPU Exhibit No. 7.1.

Q. WHY DID YOU REDUCE CARBON/EMERY'S SHARE OF THE BUILDING 50%, [redacted]

A. As part of our rate case investigation we took a field tour of Carbon/Emery's facilities, including those shared with affiliated companies. This [redacted] was among the facilities visited. We found that only half of [redacted] was actually occupied. [redacted] 50% [redacted] was empty. [redacted]

[redacted]. Therefore, I reduced Carbon/Emery's share [redacted] 50%, [redacted]

Q. WHY DID YOU REMOVE THE MONTHLY DEPRECIATION CHARGE ASSOCIATED WITH THE IMPROVEMENT?

A. The [redacted] improvement was [redacted] not currently used. I have removed the monthly depreciation charge [redacted], since the [redacted] is not currently used or useful.

Q. WHY DID YOU REMOVE THE MONTHLY DEPRECIATION CHARGED FOR THE SIGN.

A. Based on the tour [redacted], it is our understanding the sign was to have been an electronic billboard. There is in fact a spot in the ground [redacted] where this electronic billboard was to have been erected. However, it was not allowed due to city zoning restrictions and does not exist. Therefore, the monthly depreciation charged for the sign has been removed.

Q. PLEASE DISCUSS THE RETURN COMPONENT YOU HAVE ADDED TO THE RENT PAID [redacted] BY CARBON/EMERY.

A. If [redacted] owned by Carbon/Emery, the [redacted] would be included in Carbon/Emery's rate base and Carbon/Emery would be entitled to a return on that portion [redacted] that was used and useful. Therefore, I have increased rent expense to reflect a 5.13% return on my calculated share, [redacted] of the [redacted] net book value, excluding the improvement.

The 5.13% return was determined by Division Witnesses Chris Luras and George Compton and is supported in their testimony. This adjustment should be updated to reflect the return determined in this docket, if it differs from that recommended by Mr. Compton.

Q. ARE THERE ANY OTHER ADJUSTMENTS THAT YOU WOULD PROPOSE TO THE BUILDING RENT?

A. Yes. As I mentioned previously, the portion of the rent [redacted] is a flat monthly charge derived from May 2001 expenses [redacted]. Carbon/Emery should be charged for its share of actual expenses for this building, as if it were the [redacted] owner. I have requested, but not yet received, the actual [redacted] expenses [redacted] in 2004. I would propose a further adjustment to the [redacted] rent to reflect the actual 2004 expenses.

2. [redacted]

Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO INCLUDE BILLINGS [redacted] TO CARBON/EMERY FOR THE [redacted].

A. In 2005, [redacted] began billing Carbon/Emery for a portion of the monthly depreciation charge for the [redacted]. The [redacted] which is an asset on [redacted], is hardware and software that interacts with Carbon/Emery's Nortel Equipment located in Price, Utah for calling name data clips and CAN and ANA messaging (i.e. identifying traffic). [redacted] Currently, [redacted] is billing Carbon/Emery [redacted] / month. This is a known and measurable change and therefore should be included in adjusted test year operating results.

In addition to adding the annual charge for the depreciation charged by [redacted] for the [redacted] to test year operating results, I have also added a return component to reflect Carbon/Emery's share, [redacted], of the test-year-end net book value of the [redacted]. If the [redacted] were owned by Carbon/Emery, the [redacted] would be included in Carbon/Emery's rate base and Carbon/Emery would be entitled to a return on that portion of the [redacted] that was used and useful. Therefore, I have further increased digital switching expense to reflect a 5.13% return on Carbon/Emery's share, [redacted], of the test-year-end net book value of the [redacted].

These adjustments increased intrastate jurisdictional operating expenses [redacted], as shown in Confidential DPU Exhibit No. 7.1.

The 5.13% return was determined by Division Witnesses Chris Luras and George Compton and is supported in their testimony. This adjustment should be updated to reflect the return determined in this docket, if it differs from that recommended by Mr. Compton.

3. [redacted]

Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO INCLUDE IN TEST YEAR REVENUES BILLINGS FROM CARBON/EMERY TO [redacted] FOR THE [redacted].

A. In 2005 Carbon/Emery began charging [redacted] for a portion of the monthly depreciation charge on the [redacted]. The [redacted], which is recorded on the books of Carbon/Emery, is [redacted] used for both Carbon/Emery's and Emery Telcom's [redacted] customers. The depreciation is being allocated to [redacted] based on its share of [redacted] customers, [redacted] Carbon/Emery records the amounts received [redacted] as Miscellaneous Revenue.

The [redacted] was closed to Carbon/Emery's book in 2004, and thus is included in test-year-end rate base. However, none of the revenues received [redacted] are included in test-year results of operations since billings [redacted] did not commence until January

2005. This results in a miss-match between the router's test-year-end rate base and associated revenues. Therefore, I have increased miscellaneous revenues to reflect the portion of the [redacted] annual depreciation billed [redacted]

In addition I have further increased miscellaneous revenues to add a return component to reflect [redacted] share, [redacted], of the test-year-end net book value of the Juniper Router. The [redacted] is included in Carbon/Emery's rate base and Carbon/Emery should only be entitled to a return on that portion of the [redacted] that is used for its [redacted] customers. If Carbon/Emery were to be provided a return on the entire test-year-end net book value of the [redacted] it would result in a subsidy to [redacted] customers. Therefore, I have further increased miscellaneous revenues to reflect a 5.13% return on [redacted] share, [redacted], of the test-year-end net book value of the [redacted]

These adjustments increased intrastate jurisdictional operating revenues [redacted], as shown in Confidential DPU Exhibit No. 7.1.

The 5.13% return was determined by Division Witness George Compton and is supported in their testimony. This adjustment should be updated to reflect the return determined in this docket, if it differs from that recommended by Mr. Compton.

4. [redacted]

Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO INCLUDE IN TEST YEAR REVENUES BILLINGS FROM CARBON/EMERY [redacted] FOR THE [redacted]

A. In 2005 Carbon/Emery began charging [redacted] for a portion of the monthly depreciation charge on the [redacted]. The [redacted], which is recorded on the books of Carbon/Emery, is used for both Carbon/Emery's and [redacted] customers. The depreciation is being allocated to [redacted] based on its share [redacted] Carbon/Emery records the amounts received [redacted] as Miscellaneous Revenue.

The [redacted] was closed to Carbon/Emery's book in 2004, and thus is included in test-year-end rate base. However, none of the revenues received from [redacted] for its joint use [redacted] are included in test-year results of operations since billings [redacted] did not commence until January 2005. This results in a miss-match between the [redacted] test-year-end rate base and associated revenues. Therefore, I have increased miscellaneous revenues to reflect the portion of the [redacted] annual depreciation billed [redacted]

In addition I have further increased miscellaneous revenues to add a return component to reflect [redacted] share, [redacted], of the test-year-end net book value of the [redacted] The [redacted] is included in Carbon/Emery's rate base and Carbon/Emery should only be entitled to a return on that portion of the [redacted] that is used for its customers. If Carbon/Emery were to be provided a return on the entire test-year-end net book value of the [redacted] it would result in a subsidy to [redacted] customers. Therefore, I have further increased miscellaneous revenues to reflect a 5.13% return on [redacted] share, [redacted] of the test-year-end net book value of the [redacted]

These adjustments increased intrastate jurisdictional operating revenues [redacted], as shown in Confidential DPU Exhibit No. 7.1.

The 5.13% return was determined by Division Witnesses Chris Luras and George Compton and is supported in their testimony. This adjustment should be updated to reflect the return determined in this docket, if it differs from that recommended by Mr. Compton.

B. Corporate Allocations

Q. PLEASE DESCRIBE THE CORPORATE ALLOCATIONS.

A. Emery Telcom provides common corporate services to its affiliates, including Carbon/Emery. Common corporate services include executive planning, marketing, human resources, accounting, legal, information services and procurement. Currently only employee salary and associated benefits, with the exception of Emery Telcom's post retirement benefits, are allocated to affiliated companies.

Human resource employees are allocated to Emery Telcom's affiliates based on employees in each company. Information service employees are allocated based on access lines, employee spread and trouble tickets.

Procurement employees are allocated based on access lines and employee spread. All other employees are allocated based on "employee estimate".

Q. HOW IS THE "EMPLOYEE ESTIMATE" DETERMINED?

A. Initially, the employee estimate, or percentage of an employee's time to be charged to each affiliate, was based on a study process as defined in § 36.376, §36.377 and §36.378 of the FCC's Rules, that identified the employee's time for various functions. Subsequent to the study, each employee's allocation has been updated to reflect changes in job duties or staffing changes. Currently, each individual employee is responsible for estimating the percentage of their time spent on each affiliate.

Q. WHEN WAS THE LAST STUDY CONDUCTED?

A. We were unable to obtain the prior study or to pinpoint its exact date. However, discussions with various personnel at Emery Telecom indicated that the last study was conducted sometime in the 1999/2000 time frame. It was definitely conducted prior to Emery Telcom's acquisition of Carbon/Emery.

Q. ARE YOU ACCEPTING THE CURRENT "EMPLOYEE ESTIMATE"?

A. Yes. Given the time-frame and staffing allotted to this case, it was not possible to conduct another study. We did however review the "employee estimate" for consistency, checking for inordinately higher percentages being assigned to Carbon/Emery in the test year. Finding the "employee estimate" to be relatively consistent, we accepted the current estimates. Additionally, the allocation percentages correlated with the relative size of the affiliates.

However, we do believe another study is long overdue, particularly given the acquisition of Carbon/Emery, and should be conducted.

Q. WHAT ADJUSTMENT(S) DID YOU MAKE TO THE CORPORATE ALLOCATIONS?

A. I made three adjustments to the corporate allocations. First, I updated the percentages used to allocate Emery Telcom employee's salary to their current level. Secondly, I increased the amounts allocated to reflect the cost of living adjustment (COLA) effective July 1, 2004, as well as the COLA effective July 1, 2005; and the associated increase in FICA resulting there from. Thirdly, I allocated the Manager's expenses other than salary. These adjustments increased intrastate jurisdictional operating expenses [redacted], as shown in Confidential DPU Exhibit No. 7.2.

Q. PLEASE DESCRIBE YOUR ADJUSTMENT TO UPDATE THE PERCENTAGES USED TO ALLOCATE EMERY TELCOM EMPLOYEE'S SALARY.

A. The percentage used to allocate the salaries and benefits of Emery Telcom employees who provide corporate services to affiliates are updated annually to reflect changes in job duties and staffing levels. I have updated the percentages to their current level. These updated percentages, which are currently being used to allocate 2005 salaries, reflect changes in job duties and staffing levels that have occurred during the 2004 test year, and as such, are known and measurable changes which should be used to establish rates in this docket.

Q. PLEASE DESCRIBE YOUR ADJUSTMENT TO INCREASE CORPORATE ALLOCATIONS FOR THE COLAs EFFECTIVE JULY 1, 2004 AND JULY 1, 2005.

A. Effective July 1, 2004, Emery Telcom employees received a 3% COLA. Another 3% COLA was received effective July 1, 2005. The test year corporate allocations to Carbon/Emery have not been adjusted for the COLAs received by Emery Telcom employees providing corporate services. The COLAs are a known and measurable change and should be reflected in rates.

I have made a corresponding adjustment to reflect the employer's additional FICA taxes resulting from the COLAs. My computation of the additional FICA taxes assumes that 80% of the salary increase would be subject to FICA.

Q. PLEASE DESCRIBE YOUR ADJUSTMENT TO INCREASE CORPORATE CHARGES TO INCLUDE THE MANAGER'S EXPENSES OTHER THAN SALARY.

A. As I mentioned previously, corporate charges only include the salary and benefits, excluding post retirement benefits, for Emery Telcom employees who perform corporate services. They do not include other expenses, such as training, travel, etc. incurred by these employees in the performance of their duties. These other expenses remain at Emery Telecom, when in fact these costs should be fully distributed on the respective employee's percentage allocation. This results in Emery Telcom subsidizing it other affiliates.

For example, assume an employee's time is assigned 100% to an affiliate. The employee's salary and benefits are charged to the affiliate, but the employee's training, travel, etc. are being paid by the entity. In essence the entity is paying costs for an employee who does not perform any services on behalf of the entity. The entity receives no benefit from this employee, yet it is paying for the employee's expenses. This results in a subsidy to the affiliate.

Therefore, expenses directly associated with employees whose time is allocated, should likewise follow the allocation. I have allocated the expenses directly associated with the Manager from Emery Telecom to Carbon/Emery utilizing the Manager's current allocation percentage. Other Emery Telecom employees who provide corporate services also have directly associated expenses, but these were considered to be relatively insignificant and have not been allocated.

C. Vehicle & Computer Expense

Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO VEHICLE AND COMPUTER EXPENSE.

A. Prior to July 1, 2004, all vehicles and computers were recorded on the book of the entity to which they were assigned. The associated depreciation, operating and maintenance expenses for vehicles were cleared to all entities based on inside/outside plant hours. The depreciation expense for computers followed the allocation of the employee's salary to whom the computer was assigned. Thus, the depreciation expense for computers used by Emery Telcom employee's who performed corporate services was allocated to the various affiliates using that employee's allocation percentage. No return component was included in either the vehicle or computer allocation.

Beginning in July 1, 2004, all newly purchased vehicles and computers were recorded on Emery Telecommunications & Video's books. The associated depreciation, operating and maintenance expenses for vehicles continued to be cleared to all entities based on inside/outside plant hours. The depreciation expense for computers, until August 2005, continued to follow the allocation of the employee's salary to whom the computer was assigned. No return component was included for either vehicles or computers.

I have increased jurisdictional operating expenses to reflect a 5.13% return on Carbon/Emery's share of the current net book value of vehicles and computers to reflect their fully distributed cost. In addition I increased the depreciation expense for vehicles allocated to Carbon/Emery to reflect vehicles added subsequent to the test year. This adjustment increases intrastate jurisdictional operating expenses [redacted], as shown in Confidential DPU Exhibit No. 7.3.

The 5.13% return was determined by Division Witnesses Chris Luras and George Compton and is supported in their testimony. This adjustment should be updated to reflect the return determined in this docket, if it differs from that recommended by Mr. Compton.

D. Out of Period

Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO OUT OF PERIOD EXPENSES.

A. In 2004, as a result of an audit by the Utah State Tax Commission, Carbon/Emery paid and recorded an expense on its books additional sales taxes related to prior years. Also in 2004, Carbon/Emery reimbursed Qwest for utility bills for the period April 2001 to March 2004, which Qwest had continued to pay for a building that had been purchased as part of the acquisition. Both of these items, if not removed from test year operating results would result in abnormally high expenses being included in rates.

I have removed all of the additional sales taxes paid as they all relate to prior years. I have removed the utility bills reimbursed Qwest for the period April 2001 to December 2003. This adjustment reduces intrastate jurisdictional operating expenses [redacted], as shown on Confidential DPU Exhibit No. 7.4.

E. Medical, Dental, Disability Insurance

Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO MEDICAL, DENTAL, DISABILITY INSURANCE.

A. The premiums paid by Carbon/Emery for medical, dental and disability insurance have continued to increase. However, the filing did not contain an adjustment to reflect the increased premiums. I have adjusted the premiums paid for medical dental and disability insurance to the 12-month period ending October 2005, the most recent month for which I was able to obtain data. This adjustment increases intrastate jurisdictional operating expenses [redacted], as shown on Confidential DPU Exhibit No. 7.5.

F. Payroll

Q. PLEASE EXPLAIN YOUR PAYROLL ADJUSTMENT.

A. Effective July 1, 2004, Carbon/Emery employees received a 3% COLA. Another 3% COLA was received effective July 1, 2005. Test year operating results were not adjusted for the COLAs. The COLAs are a known and measurable change and should be reflected in rates.

I have made a corresponding adjustment to reflect the Carbon/Emery's additional FICA taxes resulting from the COLAs. My computation of the additional FICA taxes assumes that 80% of the salary increase would be subject to FICA.

This adjustment increases intrastate jurisdictional operating expenses [redacted], as shown on Confidential DPU Exhibit No. 7.6.

IV. CONCLUSION

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

RESUME
MARY H. CLEVELAND

EDUCATION:

BBA-Accounting: University of Missouri-Kansas City, 1971
MBA-Accounting: University of Missouri-Kansas City, 1974

HONORS:

Beta Gamma Sigma

CPA STATUS:

Licensed in Kansas

EMPLOYMENT:

Mar. 1998 to present: Utah Division of Public Utilities
160 East 300 South, Suite 400
Salt Lake City, UT 84114

Position: Utility Regulatory Analyst IV

Description: Primarily responsibilities include reviewing utilities' affiliated transactions and accounting for regulated and non-regulated activities. Most recently involved in the evaluation of the ScottishPower / PacifiCorp merger. Also review gas procurement activities, participate in rate case investigations, prepare written testimony and testify before the Utah Public Service Commission.

Aug. 1991 to Mar. 1998: Utah Committee of Consumer Services
160 East 300 South, Suite 408
Salt Lake City, UT 84114

Position: Utility Regulatory Analyst IV

Description: Represented residential, small commercial and agricultural customers in utility matters. Monitored, assessed and reported on current issues facing the utility industry. Planned and conducted audits of gas and electric utilities in conjunction with rate applications, prepared written testimony and testified before the Utah Public Service Commission. Assignments included participation in the IndeGO (proposed independent system operator for the Northwest region) Pricing Work Group and Steering Committee, evaluating PacifiCorp's integrated resource planning process, participating in PacifiCorp's Demand-Side

Management Advisory Group, and assisting in the evaluation of PacifiCorp's stranded cost exposure. Also evaluated gas procurement activities of Questar Gas.

Oct. 1998 - Aug. 1991: Utah Division of Public Utilities
160 East 300 South
Salt Lake City, UT 84114

Position: Utility Rate Engineer

Description: Participated in audits of utilities in conjunction with rate applications, prepared written testimony and testified before the Utah Public Service Commission. Evaluated and prepared written recommendations on utility tariff and special contract filings. Assisted in the evaluation of the PacifiCorp / Utah Power & Light merger.

Apr. 1985 - Oct. 1998: LMSL, Inc.
10955 Lowell
Overland Park, KS 66210

Position: Senior Regulatory Consultant

Description: Participated in rate case investigations and other special studies on behalf of state utility commissions, prepared written testimony and testified in various proceedings.

Aug. 1983 - Apr. 1985: Troupe Kehoe Whiteaker and Kent
800 Penn Tower Building
3100 Broadway
Kansas City, MO 64111

Position: Senior Regulatory Consultant

Description: Local CPA firm specializing in regulated industries. Work included rate case investigations, preparation of written testimony and testifying before various state regulatory commissions. Also participated in year-end financial audits of small independent telephone companies and rural electric companies and assisted in tax return preparation.

Mar. 1981 - Aug. 1983: Kansas Corporation Commission
Utilities Division
1500 S.W. Arrowhead Road
Topeka, KS 66604-4027

Position: Senior Utility Regulatory Auditor

Description: Planned and conducted audits of utilities in conjunction with rate case applications, prepared written testimony and served as an expert witness in rate hearings before the Commission.

Aug. 1977 - Mar. 1981: University of Kansas Medical Center
Institutional Research & Planning / Budget Office
3900 Rainbow Boulevard
Kansas City, KS

Position: Analyst / Accountant

Description: Conducted special operational and long-range planning studies. Work involved programming with SPSS, SAS and Mark IV; program documentation and report writing.

Jun. 1973 - Aug. 1977: Midwest Research Institute
425 Volker
Kansas City, MO 64110

Position: Operations Analyst

Description: Performed operational audits and developed management information systems for a variety of clients. Also conducted workshops on long-range planning. Work involved programming with FORTRAN and SPSS, program documentation and report writing.

Apr. 1969 - Jun 1973: University of Missouri - Kansas City
Library Accounting / Acquisitions
5100 Rockhill Road
Kansas City, MO 64110

Position: Accountant

Description: General accounting, budget preparation and fiscal reporting.

MEMBERSHIPS:

American Institute of Certified Public Accountants.
