

Heartland Resources Inc.

108 East Main

Ewing MO 63440

573-209-3600



February 12, 2026

United Way Community Impact Grant Committee

We have submitted our most recent audit with our grant application. I would like to explain why it is not more current. We requested that our regular auditor for decades, Wade Stables, perform a new audit the following year because we had made profound progress and major changes since the period that it covered. We were basically told, "We're too busy, wait until next year." The next year we were told "We're still too busy, you may want to see if someone else can do it." Our accountant, Kelly Kern, began contacting people she knew in the industry. All claimed to be stretched beyond their capacity and none were willing to commit. This year Wade Stables said that they did "not have the staff or time capacity to perform a financial statement audit..."

They did suggest some local alternatives, which we investigated. Gray, Hunter Sten said they "cannot be of assistance at this time. Wade Stables also recommended Danielle M. Fleer CPA. Their office said that they stopped doing audits when they took over the accounts from Heimer accounting.

We tried accountants in the surrounding area, such as Craig Bowen in Bowling Green and Kollar, Abernathy & Company in Kirksville. Neither currently performs audits.

We started trying firms in Jefferson City, with the same result. Finally, just today we located one firm that did not automatically refuse. Graves and Associates in Jefferson City asked us to submit our most recent audit so that they could determine if they were interested. We did so and hope to hear back from them soon.

Please also take into consideration that we are already contracting with a licensed CPA to calculate payroll, calculate and pay all taxes, finalize our budget, and examine all our financial transactions. She makes detailed financial reports, typically consisting of fifteen distinct documents and spreadsheets, to our board members every month. She attends nearly every board meeting to personally explain the reports and answer questions. So, it is a bit like being audited one month at a time.

Please take these factors into consideration as you consider our application.

Thank you!

Sincerely,

A handwritten signature in blue ink that reads 'Mark Lueckenhoff'. The signature is fluid and cursive, with the first name 'Mark' being more prominent.

Mark Lueckenhoff

request

Brandy Willer <brandy_willer@wadestables.com>

Tue, Feb 10 at 1:36 PM

To: heartlandresourceslcmo@gmail.com <heartlandresourceslcmo@gmail.com>

Good afternoon, Mark.

Unfortunately, our firm does not have the staff or time capacity to perform a financial statement audit for Heartland Resources. In addition to the Quincy audit firms that I mentioned over the phone, there are multiple audit firms in Jefferson City, Missouri, that might be able to perform the audit, but you can also try contacting firms around Bowling Green, Troy, O'Fallon, or St. Charles, Missouri, which might be slightly closer to your location. I believe I saw an audit firm located in Kirksville, Missouri, too.

Best of luck,

Brandy Willer, CPA

Audit Manager



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St. Louis, MO 63105
Phone: 314.437.4744
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www.wadestables.com

www.wadestables.com

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Heartland Resources, Inc. <heartlandresourceslcmo@gmail.com>

Audit Needed

1 message

Heartland Resources, Inc. <heartlandresourceslcmo@gmail.com>

Tue, Feb 10, 2026 at 11:59 AM

To: bwhitney@ghs.cpa

Cc: Evelyn Parrish <ev.parrish2023@gmail.com>, Corey Moon <mooncoreyr@gmail.com>, Kelly Kern <kernmocpa@gmail.com>

Brady Whitney
CPA Audit Manager

Heartland Resources Inc., a non-profit in Lewis County Missouri, needs to schedule an audit in order to qualify for United Way funding. Our regular auditor, Wade Stables, has lost staff and suggested that we should investigate other auditors. If you are able to perform an audit in the future, we would appreciate a letter of engagement by Feb. 15 so that we may include it with our United Way application.

Our organization supplies home-delivered meals to senior citizens throughout Lewis County. We also provide in-home health services to disabled senior citizens. Both serve the goal of allowing senior citizens to age with dignity and independence in their own homes for as long as possible. Much of our funding comes through the Northeast Missouri Area Agency on Aging. The rest comes from the county government, Medicaid, grants, memorials, and private donations.

Our finances are monitored monthly by Kern Accounting in Ewing, Missouri.

We would very much appreciate hearing from you!

Sincerely,

Mark Lueckenhoff
573-406-8153

Heartland Resources Inc.
108 E. Main
Ewing MO 63440
573-209-3600



Heartland Resources, Inc. <heartlandresourceslcmo@gmail.com>

Audit

1 message

Wharton, Erin <ewharton@ghs.cpa>

Wed, Feb 11, 2026 at 5:34 PM

To: "heartlandresourceslcmo@gmail.com" <heartlandresourceslcmo@gmail.com>

Mark,

We received your message that your organization is seeking audit services. We cannot be of assistance at this time.

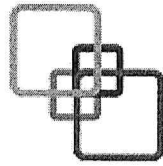
Thanks,

*Erin Wharton, CPA***Gray Hunter Stenn LLP**

Phone: 217.222.0304 Ext. 317

Web: www.ghs.cpa**PRIVILEGED AND CONFIDENTIAL**

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Danielle M. Fleer, CPA, P.C.

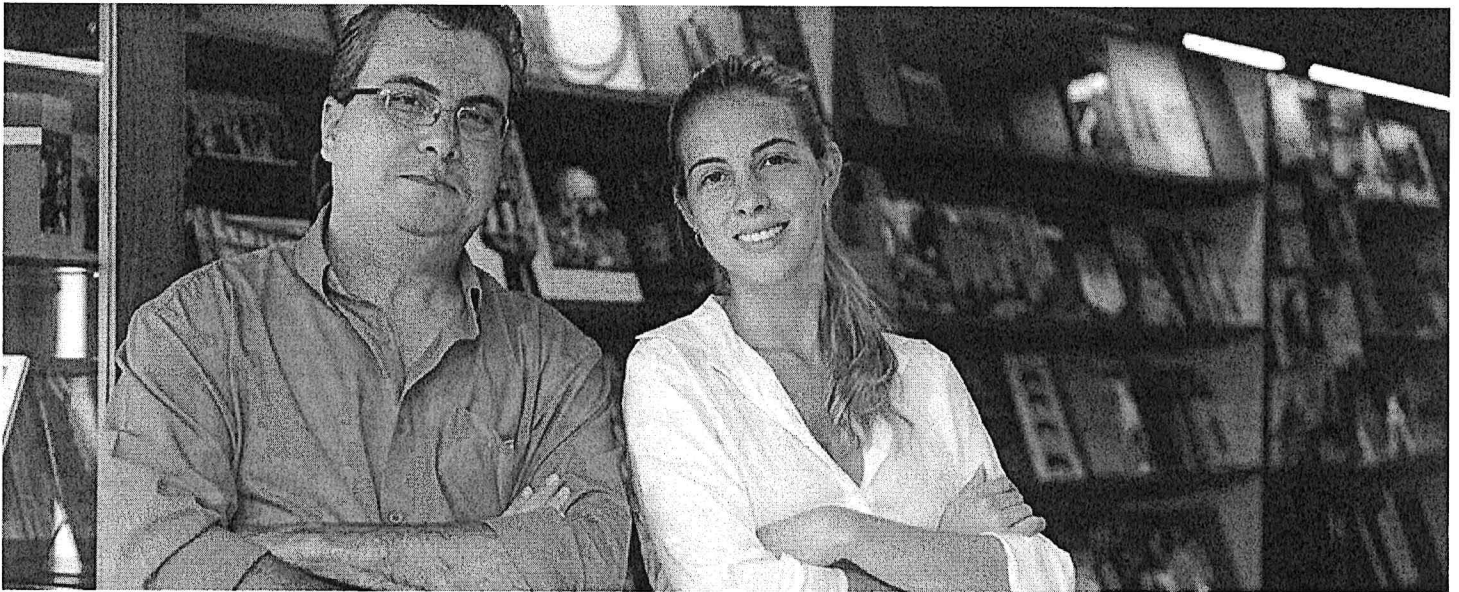
"We used to do audits. We stopped when we took over Helmer Accounting's business"

Office Visit 2/10/26

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■ ■ Craig E. Bowen, LLC

(index.php)

"We don't do audits"
2/12/25 Phone call *no*

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Kollar, Abernethy & Company, LLC

Contact Information

"We don't do audits"
2/12/20 phone call

Phone:

660-665-8331

Fax:

660-665-8333

Address:

109 N Main St

Kirksville, MO 63501