



Tony Wayne
CPA, CVA, CCCE, CCSC, QCG, CIRA, CFF

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PROFILE: *Value \$ Canna CFO LLC* delivers high-impact accounting/financial reporting, risk management/compliance assurance, capital sourcing, & powerful enterprise value KPI modeling & operating metric dashboard *solutions to cannabis owners* and their team members. We are a premier, highly responsive *cannabis solutions* resource to provide compliance assurance, internal controls, organizational alignment, financial oversight, and owner peace of mind to free up the worry and distractions from launching, growing & *harvesting the value of your cannabis venture*. We coach, teach & preach *MJ Enterprise Value & Financial Success*.

Value \$ Canna CFO LLC is dedicated to relieving your most painful, burdensome, and challenging financial & administrative problems:



Reliable, timely, & relevant cannabis accounting & financial reporting.



Cannabis risk management & compliance assurance.



Sufficient financing to fund both working capital as well as long-term expansion needs.



Fully functional internal operating & financial controls over cash, inventory, credit/accounts receivable, purchasing/accounts payable and capital expenditure projects.



Cannabis organizational alignment with the enterprise value & ROI interests of ownership.

The NACAT Pros/*Value \$ Canna CFO* Always Beside You Advantage:



All of us with NACAT Pros are team members with a highly diverse and experienced collective skill set. We all stand by and are prepared to draw on each other; as needed, when needed. Most significantly, you know you will be served by professionals consistently trained and collectively committed to maintaining our professional service excellence while complying with the highest professional standards in the cannabis accounting and financial services space.

EDUCATION:



B.S.B.A., University of Kansas



M.B.A. and Executive Fellow Rockhurst University

CERTIFICATIONS: Certified Valuation Analyst (Business Valuation-NACVA), Certified Public Accountant, Certified Commercial Cannabis Expert (ACCE), Certified Cannabis Seed Counter (NACAT), Qualified Certified Grower (Grow Cannabis), Certified Insolvency & Restructuring Advisor (AIRA), Certified in Financial Forensics (AICPA).



Former Advisory Board Member: Served for five years with Center for Industrial Research & Service (CIRAS)-Manufacturing Extension for the School of Engineering, Iowa State University.

Current Member: Business & Industry Committee-Missouri Society of Certified Public Accountants (MOCPA). Business Reorganization & Commercial Fraud Committees-American Bankruptcy Institute (ABI). Founding Member-National Association of Cannabis Accounting & tax Professionals (NACAT). National Cannabis Industry Association (NCIA). MoCann Trade. Cannabis Law, Accounting & Business (CLAB). Association of Certified Anti-Money Laundering Specialists (ACAMS), American Trade Association for Cannabis & Hemp..



CAREER SUMMARY:

- Previously & successfully co-founded IronHorse LLC, a specialty financial/business services firm with practice concentrations in CFO Services, Interim & Crisis Management, & troubled/distressed enterprise financial/operational restructuring.
- 15-year tenure as Adjunct Professor of Accounting-Rockhurst University, Baker University & Johnson County Community College.
- Served as Chief Financial Officer, Chief Operating Officer, Chief Restructuring Officer & various other interim senior financial & operating capacities.
- Experienced in mergers, acquisitions, and divestitures. Led due diligence of several successful acquisitions. Buy as well as sell-side valuation advisory.
- Served as Liquidation Manager to Northland Equity Investors Inc-successor entity by merger with Northland National Bank in Kansas City.
- Commercial and industrial lender advisory engagements including field exams and special-purpose valuations for credit file reviews and administration.
- Teamed with award-winning accounting educator to develop custom curriculum, support materials and assessment instruments and delivered comprehensive commercial and industrial lending education & training to \$ 12 billion Midwest financial institution.

- Extensive experience and success in performance improvement initiatives. Activity Based Costing and Balanced Scorecard expertise. Designed & developed proprietary *ValueRange* comprehensive financial analytics, metrics & diagnostics model. Excellent tool to align, and reward MJ organizational teams & cultures to *Value creation*.
- Selected by NACVA to serve on international committee to develop comprehensive training program specific to the U.S., and an international course, relating to intangible asset valuation and financial reporting. Team consisted of both U.S. as well as international members.
- Investment Banker for vertically integrated medical cannabis cultivator/manufacturer/wholesale/dispensary firm. Helped to successfully place secondary round of investor funding to fuel 2021 start-up of 60,000 square foot state of the art cultivation & manufacturing facility.
- Led the financial/operational turnaround & reorganization of numerous niche manufacturers, wholesalers & other blue-collar industrial firms.

WORK HISTORY:



Value \$ Canna CFO LLC, Overland Park, KS; 2023-current. **President.** www.valuecannacfo.com



IronHorse LLC, Overland Park, KS; 1998-current. **President.** www.ihorsellc.com



The Wittern Group, Inc., Des Moines, IA; 2000-2003. **VP Finance & CFO.** \$ 100 million manufacturer, distributor and financier of automatic merchandising/controlled distribution equipment, parts and accessories.

The Darling Envelope Corp., Shawnee Mission, KS; 1995-1999. **Vice President-Operations.** \$ 15 million envelope converter/printer.



Weld Racing Enterprises, Inc., Kansas City, MO; 1992-1995. **Vice President-Chief Operating Officer.** \$ 50 million manufacturer, distributor and retailer of custom/racing wheels and accessories.



Goldblatt Tool Co., Kansas City, KS; 1986-1992. **Controller/CFO.** \$ 50 million manufacturer/distributor of construction power equipment, hand tools and supplies for the trowel trades.