

Management Team

HMWC CPAs & Business Advisors has a highly talented leadership group whose involvement on each account helps ensure that our clients receive the necessary attention and personal service needed to effectively manage their businesses.

Susan Levinstein, CPA

Susan Levinstein is a Partner and supervises **HMWC CPAs & Business Advisors' Restaurants** practice, *Women-Owned Business* practice and the *Complete Financial Office Solutions* department. She received her B.S. degree in Accounting from California State University, Northridge in 1987. After graduation, Susan joined the accounting firm of PriceWaterhouseCoopers, where she worked for almost six years in both the tax and audit departments of their Los Angeles and South Florida offices. Susan joined **HMWC CPAs & Business Advisors** in 1993. She is a member of the AICPA and CalCPA.



Lisa Young, CPA

Lisa Young is a Senior Accounting and Tax Manager in **HMWC CPAs & Business Advisors' Restaurants** practice and the *Complete Financial Office Solutions* department. Lisa's accounting, tax and audit experience has emphasized serving closely-held, owner-managed businesses. Her comprehensive accounting background includes experience in both public accounting and in the private business sector. She has significant experience in the restaurant, professional services, distribution and retail industries. Lisa graduated Magna Cum Laude from Grand Canyon University in Phoenix, Arizona with a B.S. degree in Accounting in 1992. Lisa is a member of the AICPA and CalCPA.



HMWC CPAs & Business Advisors

17501 E. 17th Street, Suite 100
Tustin, CA 92780-7924
(714) 505-9000
www.hmwc CPA.com

Susan Levinstein
Partner
susan.levinstein@hmwc CPA.com

Affiliate:

Yosemite Capital Management, LLC

17501 E. 17th Street, Suite 100
Tustin, CA 92780-7924
(714) 730-3310
www.yosemitecapital.com

Paul H. Heckler
Managing Director
pheckler@yosemitecapital.com



CPAs & Business Advisors

Solutions for Restaurants



Copyright 2017

A Specialized Practice

For a small-to-midsize restaurant operation, trying to keep up with the day-to-day accounting and tax aspects of the business can become overwhelming. We strive to take the burden of our clients' financial tasks off of them so they can do what they do best – run their restaurant business. **HMWC CPAs & Business Advisors** provides full support for restaurant clients that need regular assistance, not just annual tax returns or financial statement preparation.

HMWC serves single and multi-unit independent restaurants, franchisees and franchisors, providing assistance with whatever their financial needs may be. This includes outsourced accounting, payroll services, sales tax, licenses, permits and royalties, CFO services, software selection and implementation, business formation and planning, and succession planning, as well as financial statement reporting and preparation of income tax returns.

We can also help restaurant owners establish relationships with other professional service providers, as well as vendors/suppliers/business partners, so that our clients have an array of resources on-hand to help their restaurant business achieve its optimal success.

About HMWC

Since 1968, **HMWC** has specialized in serving the financial and tax needs of privately-held businesses and their owners. Our mission is to *“Provide our clients, regardless of size, with a level of service and quality that is unparalleled in the industry.”*

HMWC has been recognized as one of the “best-managed CPA firms in the USA” by *Inside Public Accounting* magazine. Our firm has a highly talented partner and manager group whose involvement on each account helps ensure that every client receives the necessary attention and personal service needed to effectively manage their business.

Services for Restaurants

Complete Financial Office Solutions

HMWC CPAs & Business Advisors offers *Complete Financial Office Solutions* specifically tailored to restaurant client needs. These services include:

Bookkeeping/Outsourced Accounting

- Bill Payment
- Royalty Calculations
- Franchise Billing
- Financial Analysis
- Rent Calculations
- Permit/License Tracking
- Forms 1099

Sales & Use Tax Returns

Payroll Services

- Payroll Processing/Recording
- Payroll Tax Returns
- Annual Tip Reporting

Business Property Statements

Controller/CFO Services

- Budgeting & Forecasting
- Cash Management
- Banker Relations

Software Selection & Implementation

Financial Statement Compilations

Income Tax Services

- Tax Planning & Projections
- Tax Return Preparation

Audit Assistance

- Government Audits
- Lease Audits

Restaurant Software

We have extensive experience utilizing cloud-based restaurant-specific accounting software that integrates with key restaurant modules such as: Operations, Franchising, Scheduling, Business Analytics, Budgeting, Inventory, Financial Reporting, Food and Recipe Costing, and Catering.

Tax

We provide a full range of tax compliance and planning services for corporations, partnerships, not-for-profit entities and individuals, as well as trusts and estates.

Accounting & Audit

These services are aimed at enhancing the consistency and credibility of financial information that is utilized by investors, lenders and management.

- Audits, reviews and compilations
- Interim and pro-forma financial information
- Evaluation and design of internal accounting systems

Pension & Human Resources

As tax consultants and business advisors, we work with our clients and their third party administrators to custom design plans to meet each company's specific needs.

Estate & Financial Planning

We help with issues such as succession planning, estate planning and gifting programs, retirement planning, and financing children's education.

Investment Advisory

Our affiliate Yosemite Capital Management, LLC, provides investment advisory services, capital management and in-depth portfolio planning.

Mergers & Acquisitions

Business owners appreciate our connections and expertise in mergers and acquisitions, corporate finance and bank financing services. These can be critical for the growth and expansion of your business.