

Management Team

Steve Williams is the Partner-in-Charge of the Healthcare Services practice at **HMWC CPAs & Business Advisors**. Steve specializes in consulting services to medical practices, as well as tax and financial planning. He has worked extensively with physicians and other high income taxpayers for over thirty years. Steve is a member of the American Institute of CPAs, the California Society of CPAs, the Medical Group Management Association, and Healthcare Advisors Association.



Jay Wikum is a Partner in our Healthcare Services practice and brings over thirty years of accounting experience to the position. His background includes over twenty years in medical practice finance and administration. Jay is currently an active member of the Medical Group Management Association (MGMA) and has served as president of the Orange County MGMA and California MGMA. He is a certified member of the American College of Medical Practice Executives.



Lisa Young is a senior accounting and tax manager in our Healthcare services practice. Her primary focus is in providing personal year round accounting and business assistance to medical practices as they grow and change. Her services are customized to meet each client's needs and include such things as part-time Controller and CFO services; accounting staff training; budgeting and cash management; bookkeeping and payroll services; and financial statement and income tax services.



HMWC CPAs & Business Advisors

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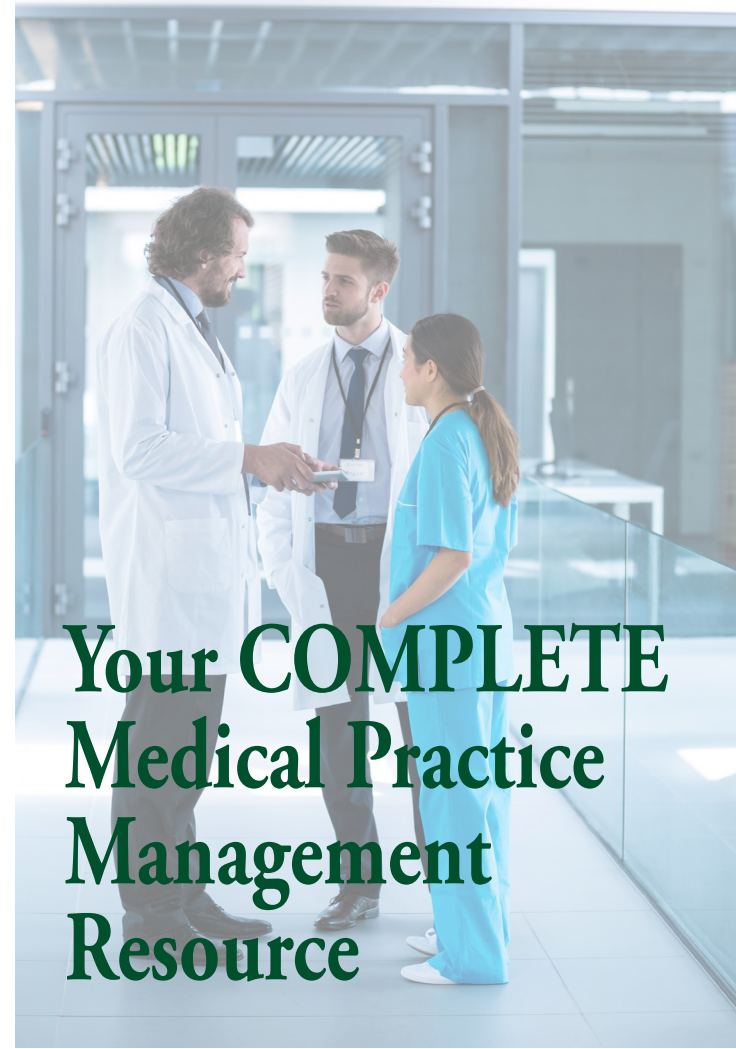
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CPAs & Business Advisors

Your COMPLETE
Medical Practice
Management
Resource



Your COMPLETE Medical Practice Management Resource

Accounting Services

HMWC CPAs & Business Advisors

specialize in business strategies for healthcare professionals. We offer a wide range of services, including sophisticated techniques to help your practice improve productivity, reduce costs, and maximize reimbursement:

- *Tax Services (Planning and Preparation)*
- *Financial Statement Preparation*
- *Payroll Processing*
- *Budget Development and Analysis*
- *Quickbooks Training*
- *Emergency Finance Director Services*

Credentialing Services

HMWC CPAs & Business Advisors performs expert credentialing services, capitalizing on years of experience and maximizing payor relationships. For practices that have dedicated staff to perform credentialing, HMWC offers mentoring and oversight for the credentialing process, providing training and support to existing staff members. We assist practices in on-going credentialing maintenance and monitoring by keep payor profiles up-to-date and providing completion of re-credentialing forms. We ensure the accurate and timely completion of the credentialing process:

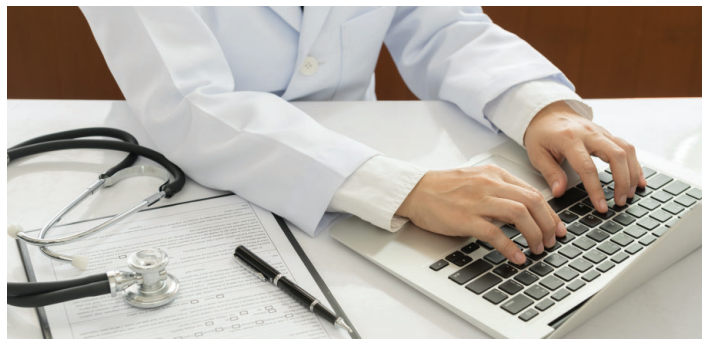
- *Physician Credentialing*
- *Physician Contracting*
- *Nurse Practitioner and Physician Assistant Credentialing*
- *Audiologist Credentialing*
- *Hospital Privileges*

Management Consulting

HMWC CPAs & Business Advisors

provides services to physician practices, hospitals, surgery centers, and non-profit healthcare organizations. We have extensive experience in all aspects of medical practice management, including:

- *Accounting software support*
- *Billing Process Review*
- *Buy-ins and Buy-outs*
- *Coding and compliance services*
- *Development of compensation formulas and monthly calculations*
- *Group practice governance design*
- *Participation in administrative and physician meetings*
- *Policy and procedure development*
- *Practice assessment including financial and operational analysis*
- *Practice set-up*
- *Practice valuation*
- *Productivity analysis*
- *Staffing analysis including staffing levels and wage rates and benefits*
- *Strategic planning*
- *Succession planning*



Pension & Employee Benefits

Few employers can successfully compete in attracting a qualified labor force without maintaining a comprehensive employee benefits program. As tax consultants and business advisors, we work with our clients and their third party administrators to custom design plans to meet each practice's specific needs. These services include:

- *Individually Designed Retirement Plans*
- *401(k) – Traditional and Safe Harbor*
- *Profit Sharing*
- *Cross Tested/New Comparability*
- *Money Purchase*
- *Defined Benefit*
- *Cash Balance Plans*
- *Cafeteria Plans*
- *ESOP*

Investment Management

Yosemite Capital Management, LLC

designs investment strategies and manages investments to meet the needs of both individual and business clients. Core investment services include:

- *Asset Allocation*
- *Asset Management Services*
- *Portfolio Reviews*
- *Research Reports*
- *Trust Services*

