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#### SUMMARY

#### Senior Level Accountant with experience in multiple industries and startup environments. In a prior position was brought in as the Founding Accountant for a National Restaurant Chain who was responsible for setting up the entire accounting system and development of all reconciliations. During his tenure with the company, it grew in size from one unit to 40 units before his departure.

#### SOFTWARE EXPERIENCE INCLUDES:

#### Lawson, Microsoft Dynamics & Microsoft Solomon, JD Edwards, Peachtree/Sage, QuickBooks, Lacerte Tax Software, Expensify (Business & Entertainment Expense Software), and Microsoft Office & Excel (Intermediate to Advanced Level User of).

#### SKILLS

Financial Statements,

Multi-Unit Financials,

General Ledger,

Journal Entries,

Bank Account Recons,

Balance Sheet Recons,

Payroll Reconciliations,

Fixed Assets,

Accounts Payable,

Accounts Receivable,

Intercompany transactions & recons,

Multi-State Sales & Use Taxes,

Prepaids & Accruals,

Licensing & Renewals of,

BWL Tax Returns,

Monthly Close Process,

Property Tax Returns,

Federal & State Tax Returns, (1040, 1120-C. 1120-S, 1065)

Payroll Tax Reporting & Filing

Supervision of Accounting Department,

Creative Problem Solving,

Sox Documentation,

Travel & Expense Reimbursement,

Pivot Tables

#### PROFESSIONAL EXPERIENCE:

### Miller Consulting Services, Commerce, Georgia 09/2018 – Present

### Self-Employed Consultant

During this period of unemployment, I owned and operated a small public accounting practice as a means of supplementing my income. This involved preparation of monthly compilation of financials, sales & payroll tax reports, and the preparation of individual tax returns, S-Corp, C-Corp along Partnership Tax Returns and consulting services. Consulting services primarily consisted of assisting clients with accounting issues and identifying and correcting accounting errors found in their general ledgers, establishing policies and procedures that prevented the problems from occurring again in the future. These businesses ranged in size from your small Mom & Pop family-owned business to businesses with $150 to $1 Billion in revenue.

### The Intersect Group / Argos Cement, Atlanta/Alpharetta, Georgia 07/2018 – 08/2018

Senior Tax Analyst – S/T Contract Position

Served as a Contract Senior Tax Analyst with The Intersect Group for their client Argos Cement located at 3015 Windward Plaza in Alpharetta, Georgia, Argos Cement is an International Company with their Worldwide Headquarters in Alpharetta and is the second-largest cement company in the world with annual sales above $2 Billion. The position involved the documentation of their Outstanding Property Taxes & Business License Renewal Process, bringing current all 400+ locations licenses and shoring up the renewal process and identification of outstanding licenses and property taxes at the end of the project.

### Makira Holdings, Watkinsville, Georgia (Company Relocated to Florida) 3/2017-03/2018

Senior Accountant

Hired and served as a Senior Accountant with Makira Holdings. Makira was a medical investment conglomerate of companies within the medical industry primarily consisting of various owner holding companies, a Cloud-based Technology Company, and a start-up Prescription Benefit & Drug Spend Management Company. Duties included organizing and coding of all documents and posting them to the general ledger, processing of business expense reports and posting them the general ledger, posting of bi-weekly payroll, and financial statement preparation. Other duties involved the monthly download of company credit card transactions & posting them to the G/L.

* Created & implemented a new and more intensive chart of accounts.
* Researched Accounting Treatment for the PBM Company and made recommendations as to how to account for revenue.
* Production of Monthly Financials, ad hoc reporting & Travel Expenses using the Expensify program.
* Researched & Conducted audit of employee benefits where some 30-40% of cost were incorrect.
* Researched & Implemented Methodology for Capitalization requirements for software assets under development
* Implementation & maintenance of the Fixed Asset System.
* Posting of Bi-Weekly Payroll to the general ledgers.
* The position was eliminated & outsourced when the corporate office relocated to Florida.

### H. Wilson Mfg., Jefferson, Georgia 4/2011-03/2017

Accountant

H. Wilson & Ez Pak are privately held manufacturing facilities with sales in the Agra-Chemical & Feed Supplements specializing in the Poultry & Swine Segments with sales of $6 million + annually. I was responsible for all the general accounting of EZ Pak (2003 – 2007.) Served as the founding accountant for this company when the financials for EZ Pak were misstated by the company’s CPA firm. This involved researching a two-year time frame and restating the financials. During this period I also served as an Office Manager for H. Wilson when 90% of the office staff was laid off due to the economy. This involves general office work, obtaining freight quotes, and accounting duties.

##### Resource Direct Financial Staffing, Atlanta, Georgia 12/2010 – 3/2011

Senior Accountant – Temp Position held during the recession

Served as a Contract Senior Accountant with Resource for Imaging Technologies located on 10th Street in Atlanta, Georgia, Imaging Technologies is a division of an $11 Billion High Technology company specializing in reprographic media.

* Reconciled complex bank and balance sheet accounts to General Ledger utilizing pivot tables.
* Reconciled bank recons with emphasis placed on deposits and credit cards daily.
* Prepared monthly account reconciliation of balance sheet accounts and adjusting entries as needed.

**Southern Hospitality Management, Norcross, GA 6/2009 – 6/2010**

Controller – Contract Position held during the recession

This was a contract position where I served as a Controller for Southern Hospitality a small restaurant, cafeteria, and catering company with sales of approximately $5 Million per year. Operating units under the Southern umbrella were Club Compound, Glorious Events (3rd largest catering company in Atlanta), American Food Management (Gwinnett & Fulton County Courthouse Cafeterias), and HotStix & Thrive Restaurants.

* Responsible for the general accounting & financial statement production of all restaurants.
* Assigned Better Descriptions for various General Ledger Accounts.
* Budgeting for company purchases in advance.
* Clean-up of improper coding entries from prior Controllers.
* Created better cash flow management than previous Controllers.
* Implemented Change in Reporting of Cost of Sales at Thrive which revealed the desired margins on BWL were not being met.
* Eliminated 99% of NSF Activity from the Previous Administration saving the company over $60,000.00 per year in related Bank Fees.
* Identification & clean-up of the general ledger errors from prior Controllers.
* Implemented System to ensure proper recording of intercompany activity.
* Monitoring & Recording of Inter-Company Activity.
* Preparation of monthly multi-unit financials & consolidated financials.
* Restructure of the General Ledgers Company-wide.
* Skilled in coaching and developing direct reports and building strong team environments.
* Supervision of the Accounting Department.
* Trained Staff & Division Managers in Accounting Language & Proper Procedures.
* Researched Prior Payroll & Sales Tax issues that were not reported on the Company’s Balance Sheet.

**Accountants One, Atlanta, GA 10/2008 – 4/2009**

Senior Sales & Use Tax Accountant **–** Contract Position held during the recession

Hired as a Sales & Use Tax Accountant with Presidio Networked Solutions & Atlantix Global Systems in Norcross, Georgia. The position involved working with the company’s Sales Tax Manager with Sales Tax Notices, Audits & obtaining Sales Tax Exemption Certificates for Audits.

### Created an Excel Spreadsheet that documented the customer name, customer # and the State that issued the exemption

* Reconciled Sales & Use Tax Reports to General Ledger & Ad hoc reporting as needed

### Paparella Food Service, Suwanee, Georgia 8/2006 - 9/2008

Senior Accountant

Hired as a Senior Accountant for Paparella Food Service (f.k.a. Bari Italian Foods) was a $100 Million Italian Food Wholesaler/Distributor that specialized in sales to Italian Restaurants and Pizzerias with approximately 150+ employees that operated in 17+ States...

* Brought Company into Sales Tax Compliance by identifying customer setup records where some 15%-20% of all customers were never setup with tax codes or were set up in the wrong tax districts.
* Streamlined Sales & Use Tax Reporting methods for the Quarterly, Semi-Annual & Annual reports for States of Alabama & Louisiana.
* Filed Multi-State Sales & Use Tax Returns in and research compliance issues in each State.
* Reduced Inter-Company Reconciliation variance with the Orlando branch to less than 1% and reduced write-off costs of $5-$6 Million in losses.
* Researched and wrote Sales Tax Guide & Policies for the Company’s Sales Staff ensuring that the proper Sales Tax Exemption Certificates were issued.
* Researched & Developed a method to properly charge sales tax to the company’s healthcare customers.
* Researched & Developed a method to properly tax customers in the State of Louisiana’s new Restaurant Wholesaler law that became effective 1/1/08.
* Laid-off due to the economy at the start of the Great Recession. The Company has since closed and is no longer in business.

##### Ted’s Montana Grill, Atlanta, Georgia 1/2002 –9/2006

Senior Accountant & Founding Accountant

Hired as the founding accountant for a start-up joint venture between Ted Turner & George McKerrow during my tenure with this company it grew from 1 unit to over 40 units located in 8-10 States, 5,000+ employees, and annual sales more than $100 million.

* Responsible for all the general accounting and the preparation of multi-unit financials and the consolidation of the restaurant financials on a monthly, quarterly & annual basis. This included producing month-end financial statements, reconciliation of store P&L to corporate P&L, prepaid and Accruals, account reconciliations, bank account reconciliations, manager bonus calculations, all invoice entry and vendor statement review, and month-end journal entries.
* Developed daily Flash Report that reported daily & weekly sales, guest count, check averages & variances.
* Created & Prepared financial graphs for Turner Enterprises Financial Analyst Department that monitored key performance indicators and the operational results of the company’s restaurants every month from historical data.
* Developed Internal Excel-based P&L for the restaurant proprietors which was summarized & presented to the Executive Team on a weekly or bi-weekly basis which identified potential problems before month-end results were finalized.
* Hired as the Founding Accountant of a National Restaurant Chain who was responsible for the setup of the accounting system & all reconciliations.
* Increased Accounting Departments Staff accuracy of the Preliminary P&L to Final.
* Mapping of the Aloha POS System to General Ledger and importing sales to Microsoft Dynamics.
* Preparation of monthly multi-unit financials & developed financial graphs of said reports for Turner Enterprises
* Processing of Leases & Payments to Landlords.

**Fixed Asset Accountant** - responsibilities included: review & verification of all fixed asset invoices, processed all additions and disposals, period depreciation calculation, budget depreciation projection, and produced all year-end audit schedules. Reconciling Fixed Asset sub-ledger to the general ledger, Accounting for capital additions, transfers, disposals, depreciation, Respond to requests from Internal Auditors/External Auditors, Preparation of period end schedules including month-end reporting schedules, tax package schedules, and audit schedules, Preparation and posting of monthly journal entries, including accruals and adjustments according to monthly close schedule, Preparation of monthly reconciliations of various balance sheet accounts including explanations of significant variances, Preparation and understanding of monthly management reports including Capex and Fixed Asset Roll-forwards, Ensured compliance with GAAP Principles, Develop and document business processes and accounting policies to maintain internal controls, Other general support including special projects

**Construction Accountant** - responsibilities included: review & monitoring of all invoices as they related to units under construction, tracking & reporting to Executive Management (TMG & to Turner Enterprises) of units under construction by unit and total costs for all units under construction on a monthly, quarterly & annual basis. Posting of journal entries to remove cost from C.I.P. to Fixed Assets once the store was open. Tracking & Classification of all pre-opening costs per GAAP.

**Accounts Payable Manager**  - Responsibilities included management of the Accounts Payable Department, vendor setup, manage vendor information including agreements, review of vendor invoices, ensured that all invoices are properly authorized, weekly processing of vendor invoices, manage weekly check-run, wire transfer, and ACH Payments, W-9 and banking information, manage accounting functions including maintenance of the general ledger and accounts payable sub-ledger, ensuring accuracy and timeliness, and & 1099’s.

**Rare Hospitality International, Inc. (Longhorn Steakhouse), Atlanta, GA 5/2000 – 10/2001**

Senior Accountant - Contract

Hired as a Senior Accountant with Rare Hospitality (a NASDAQ listed company) that consisted of Longhorn Steakhouse, The Capital Grille, and Bugaboo Creek. Rare had annual sales above $1 billion, 25,000+ employees, and had 350+ units located in 30+ States. Rare was acquired by Darden Restaurants in 2007.

* Compiled and remitted Multi-State Sales & Use Tax Returns for approximately 30+ States
* Filed & remitted Business Licenses, Liquor License Renewals, Occupational License Renewals, and Food & Health Permits.
* Filed & remitted BWL Tax Returns.
* Filed Property Tax & Gross Receipts Tax Returns
* Daily Deposit & Reconciliations & Monitoring of daily cash flow by ensuring all deposits were made on a timely basis and bank reconciliations.
* Researched & obtained and prepared information for external sales tax audits, special projects, and researched tax laws.
* Position eliminated upon completion of the contract. Due to events of 9/11 no further positions were available.
* Rare Hospitality was acquired by The Darden Restaurant Group in November 2007.

**EDUCATION**

B.B.A., University of Georgia, Accounting Major