

You want more from your CPA than number crunching. Concannon, Miller and Co. advises more than 195 McDonald's Owner/Operators with more than 925 restaurants on important issues to improve their businesses. Our highly experienced team seeks to go beyond the numbers and work closely with you to provide meaningful information to improve your profitability and yield a better return on your investment.

Your CPA	CMco	At a minimum, your CPA should provide these services.
	✓	Financial statement preparation including:
	✓	- Balance Sheets
	✓	- P&Ls
	✓	Detailed general ledgers
	✓	Year to year comparative statements
	✓	SFS reporting to McDonald's
	✓	Income tax planning
	✓	Preparation of all federal and state, business and personal tax returns
	✓	The firm uses current software and web-based communication with their clients and clients' vendors
	✓	Does the CPA currently work with 100 or more Owner/Operators?
	✓	How many McDonald's restaurant valuations does the CPA perform annually?
	✓	How many purchase/sale transactions of McDonald's restaurants has the CPA handled during the past year?

As a franchise owner, what advice and services are important to you? Why do some Owner/Operators seek more advanced advice? Listed below are comprehensive services developed with and for our impressive McDonald's Owner/Operators.

CM provides	Specialized McDonald's Service	Important check if yes
Recurring Accounting and Transactional Service		
Many Owner/Operators gain efficiency and lose the headaches of their bookkeeping and bill paying functions with our BackOffice Solutions		
✓	Back office and cash management	
✓	Accounts payable processing	
✓	Payroll processing	
✓	Can make cash transfers and verify deposits	
✓	Remote access to your accounts	
✓	Access to data 24-7-365	
Financial Performance Diagnosis		
How do you stack up to other McDonald's Owner/Operators? We can help with your analysis to see if you need to make adjustments to fully realize your investment.		
✓	Can evaluate your financials to local and national norms	
✓	Internal controls for cash, sales, purchases and payroll	
✓	Financial ratios and trend analysis	
✓	Store and entity valuations by Certified Valuation Analysts	
Strategic Planning		
You have a store...What's your next business move?		
✓	Can analyze rebuild and relocation decisions	
✓	Experienced in analyzing new store opportunities	
✓	Experienced in purchase and sale transactions	
✓	Provides second-generation tax and financial planning	
✓	Can analyze rent "buy down" decisions	
✓	Experience in management corporation design	
✓	Financing/Refinancing analysis	
✓	Entity selection and analysis to minimize taxes	
✓	Assist you with your McDonald's business plans	
Tax Consulting & Compliance		
The right planning will help you hold on to more of your hard-earned dollars through strategies specific to McDonald's Owner/Operators.		
✓	Keeps you informed on emerging tax legislation	
✓	Cost segregation studies to minimize taxes	
✓	Developing and administering employee benefit plans	
✓	Planning for jobs tax credits	
✓	Minimizing Alternative Minimum Tax (AMT)	
Retirement and Succession Planning		
To minimize taxes and maximize your retained earnings, plan early to retire and move your business to the next generation.		
✓	Various Trust strategies	
✓	Estate and gift-planning and compliance	
✓	Retirement and deferred compensation planning	

CM provides	Specialized McDonald's Service	Important check if yes
Personal and Family Finance		
You've earned it, how can you leverage it?		
✓	Financial planning	
✓	Wealth management and investment advice	
Technology		
Today's technology advances make better advice more accessible. We work with over 195 McDonald's Owner/Operators in 32 states as seamlessly as if we were down the street.		
✓	Technology planning and implementation	
✓	Computer software selection	
✓	Utilizes technology to work with product and service vendors	
✓	Utilizes technology to gather and send financial data	
✓	Ability to poll stores nightly to gather financial data	
Training and Staff		
In the event of any crisis, we have depth of staff who are highly skilled and trained and protect your data with highly secure network and multiple locations.		
✓	Requires McDonald's training for all staff	
✓	The CPA attends McDonald's specific training	
✓	McDonald's experienced people in all areas	
✓	The CPA has a succession plan	
✓	Is there a disaster plan in place	

I have been a client of this firm for 30 years. Their services are outstanding! They have saved me thousands of dollars over the years. I highly recommend this firm to all my business associates.

Anthony Micale, Philadelphia, PA

We have efficiently and effectively used a long list of the firm's services, including business planning, tax planning and estate planning. Their knowledge of the McDonald's restaurant business is unequalled and the firm's recommendations are honest, straightforward and practicable. The added value is that they are incredibly nice people with whom to work.

Thomas R. Rippon, Lewisburg, PA

CM & Co. has a very good working relationship with McDonald's Corporation. They have been a super advocate for us in negotiating sales impact issues. They are very knowledgeable in all the McDonald's opportunity areas.

Carol Mueller, Scranton, PA