



Construction and Real Estate



Our Firm will help establish a direction for future financial success and help you understand the financial results of your company, but we also regularly minimize our client's tax burden by utilizing our expert knowledge of current and changing local, state, and federal tax regulations. Firley, Moran, Freer & Eassa, CPA, P.C. (FMF&E) provides assurance, accounting assistance, tax and consulting services to construction and real estate companies ranging from \$500,000 to over \$250 million. FMF&E will focus on increasing your profitability through our extensive knowledge of business operations and offer the business solutions you need to help you capitalize on opportunities.

When coupled with our own 20 plus professionals working in this industry sector, our profile makes us one of the strongest construction and real estate industry providers of accounting, tax and consulting services in Central New York. Senior executive directed engagement teams ensure that our service deliverables are timely and in accordance with professional standards.

Our Firm currently works with a large number of contractors and subcontractors including:

- Commercial and residential building
- Land development
- Masonry
- Heavy and highway
- Electrical
- Mechanical
- Engineering
- Roofing
- Public Utility
- Bridge
- Structural Steel
- Quarry operations
- Demolition
- Specialty trade

WHAT FMF&E CAN DO FOR CONSTRUCTION AND REAL ESTATE COMPANIES

We will identify ideas that represent positive opportunities for your organization. In addition to that promise and our traditional accounting, auditing and tax services, some of the services we also provide specific to construction and real estate companies are as follows:

- Bonding and surety assistance
- Litigation support and damage claims
- Business plan preparation
- IRS, state and sales tax consulting and assistance with examinations
- Expansion studies
- Financing applications and negotiations
- Computer hardware and accounting software selection and implementation assistance
- Joint venture consulting
- Internal control and operational reviews
- Policy/personnel issues
- Assistance with buy/sell agreements
- Forecasts and projections
- Multi-state tax coordination
- Business valuation
- Cash flow planning and management
- Feasibility studies
- Continuity and business succession
- Estate planning
- Retirement plan services

Our membership in RSM US Alliance, which includes CPA firms that serve thousands of construction and real estate companies, provides us and our clients with seamless cost effective access to national accounting firm construction and real estate related resources and the latest industry benchmark standards, while allowing us to retain our local office ownership and autonomy.

The RSM US Alliance Advantage

RSM US Alliance is a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 38 states, the Cayman Islands and Puerto Rico. RSM US Alliance provides member firms access to the resources, tools and expertise of RSM US LLP, the leading U.S. provider of audit, tax and consulting services focused on the middle market, with more than 11,000 professionals in 87 cities in the U.S. and 4 locations in Canada. In addition, RSM US Alliance members have access to resources through RSM International, the sixth largest worldwide network of independent audit, tax and consulting firms, with more than 41,000 professionals in over 116 countries.

An independently owned member
RSM US Alliance



RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit rsmus.com/about-us for more information regarding RSM US LLP and RSM International. The RSM™ logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.

FMF&E Leadership

Experience, Responsiveness & Dedication

WHAT WE DO BEST

We learn about our clients so we understand how to support their needs. Our clients have varying interests, opportunities, and challenges based on their industry, size of their organization, economic conditions, and the stage of the business or personal lifecycle they are at today.

MID-SIZED & LARGER CONSULTING

Mid-sized and larger organizations tend to use us for compliance and special projects. They have experienced financial people, but utilize us for audits or reviews, benefit plan audits, or assistance in other areas. We provide attestation, tax services, and advisory support in fraud, forensic accounting, valuation, and internal audit or controls.

SMALL BUSINESSES, ENTREPRENEURS & INDIVIDUALS

We have compliance support and specialized services to address almost every situation. We recognize most small businesses do not have in-house employees with deep expertise in tax, accounting and financial statements. They depend on outside professionals like us to handle, plan for, and explain these matters. These services are reasonably priced, but of greater importance, done accurately and on time.

REPORTING, TAX & ADVISORY SERVICES

FMF&E supports clients from the beginning of their lifecycle and throughout it. Companies often switch CPA firms when they have experienced a service interruption, fee issues, or when they realize their current firm can no longer provide the adequate, quick and responsive support they desire.

“IN-BETWEEN” BUSINESSES

Companies (non-attest in nature) with employees who have accounting responsibilities, but need more financial leadership, find our accounting professionals who assist as “Part-Time Executives” fills the gap. It enables owners to have someone provide the planning, reporting, and analysis a full-time executive (CFO, controller, etc.) would conduct at a fraction of the cost.

Collectively, our senior executives have in excess of 200 years of experience. We are responsive, proactive and accessible via multiple communication channels. We stay dedicated to what we do best, and it shows in our work. Our professionals provide objective insight, and work to seek ways to improve processes and profitability while ensuring compliance deadlines are met. We work with clients to build a solid, core foundation of accounting information to help management receive the desired information and outcomes necessary to operate their business. FMF&E supports clients from the beginning of their lifecycle and throughout it.

Our services include:

- Audits, Reviews & Compilations
- Corporate, Business & Individual Taxes
- Employee Benefit Plan Audits
- Ownership Transition and Succession Planning
- Planning for Mergers, Acquisitions, Joint Ventures and Divestitures
- Buy-Out Agreement Consultation
- Evaluation of Alternative Financing
- Feasibility Studies
- Organizational Planning
- Budgeting, Business Plans & Expense Reduction Programs
- Internal Audit & Controls
- Agreed Upon Procedures
- Asset Liability Management (ALM)
- Tax Credits & Incentives
- Managing IRS & Other Tax Communications
- Assist with financial executive searches (i.e. CFO, VP of finance, etc.)
- Business Valuation
- Forensic Accounting & Fraud Services
- Cash Flow Forecasting
- Due Diligence Support
- Financial Forecasts & Projections
- Cost Segregation Studies
- Personal Financial Planning
- Accounting Software Consultation
- Contract Reviews
- Job Costing & Product Costing Systems
- Maximizing Surety Bond Credit

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