MARK McCORMICK, CPA

Fractional CFO & CPA | Agriculture • Food & Beverage • Hospitality • Real Estate • Retail • Tax

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PROFILE

I help $10M–$300M agriculture, food and beverage, hospitality, real estate and retail companies stabilize cash flow, raise capital, and execute exits—without hiring a full-time CFO. 35+ years leading finance and operations through turnarounds, recapitalizations, capital raises, and sales of the business, including $120M+ in institutional capital raised across agribusiness platforms.

Companies typically bring me in when they are:

- Facing cash flow pressure, lender constraints, or covenant risk
- Preparing for a capital raise (debt or equity)
- Evaluating a sale, recapitalization, or ownership transition
- Experiencing margin compression or operational inefficiencies
- Lacking senior financial leadership but not ready for a full-time CFO

Engagement model: Fractional CFO (1–3 days/week) • Interim CFO (full-time during transitions) • Project-based (capital raise, turnaround, exit) • Board advisory / investor-facing roles

PROFESSIONAL EXPERIENCE

Founder & Principal — **06/2026 – Present**

Mark M. McCormick, CPA — *Fresno, CA • Remote*

- CFO, accounting and tax firm for small and mid-size businesses: fresh produce growers, packers, shippers and distributors, wineries, food and beverage processors, hotels and B&Bs, restaurants, travel and tourism, property managers, real estate developers and retailers.
- Monthly bookkeeping, controllership, FP&A, fractional CFO services, and tax planning and preparation for individuals and businesses across California, Texas, and Hawai‘i.

Chief Financial Officer (Fractional) — **04/2026 – Present**

Waiākea, Inc. ($75M) — *Hilo, HI*

- Senior financial leader overseeing all financial operations, strategic planning, and accounting across multiple entities.
- Member of the executive leadership team driving financial strategy, operational performance, and sustainable growth.
- Leads FP&A and accounting operations; provides data-driven insight for key business decisions and long-term initiatives.

Chief Financial Officer (Fractional) — **04/2026 – Present**

Mālama One Recycling, LLC • Ke’aloha’lani, LLC • Ke’aloha’lani II, LLC — *Hilo, HI*

- CFO of Mālama One Recycling, an rPET plastic recycling operation in Hilo; led an equipment-secured bridge financing campaign of up to $8.5M and restructured lender agreements.
- CFO of the Ke’aloha’lani real property holding entities; manages accounting, financing, and closing requirements for land and water-source assets.

Senior Director of Industry Relations (Part-Time) — **03/2026 – Present**

National Raisin Company — *Fresno, CA*

- Primary company liaison to the Raisin Administrative Committee (Board member through 04/2028), Raisin Bargaining Association, Allied Grape Growers, and major growers and supply chain partners.
- Strategic advisor to the Board of Directors and ambassador to the industry and grower community.

President & Chief Executive Officer — **10/2024 – 03/2026**

National Raisin Company ($75M) — *Fresno, CA*

- Drove complete financial and operational turnaround of a $70M private-label CPG company, delivering targeted $8.5M EBITDA from a prior-year deficit.
- Implemented SKU-level cost reductions and margin improvement while cutting operating hours and headcount 50%, improving throughput and eliminating downtime.
- Industry representative to USDA (AMS) and the Raisin Administrative Committee; strengthened relationships with lenders, supply chain partners, and stakeholders.

Chief Financial Officer **11/2022 – 10/2024**

National Raisin Company *Fresno, CA*

- Led turnaround and recapitalization of a distressed, vertically integrated, multigenerational family-owned food processing and CPG company.
- Awarded “SMB Turnaround of the Year” by TMA Chicago/Midwest.
- Executed sale of the company to a multinational agro-industrial firm in Chile; managed primary investment banking relationships.
- Delivered clear situational analysis to shareholders, board, and lenders; directed a 10-person finance and accounting team.

Chief Executive Officer **12/2016 – 10/2022**

Kona Hills, LLC *Kealakekua, HI*

- Led a development-stage coffee farm on Hawai‘i Island.

Independent CEO / CFO / Advisor **12/2016 – 10/2022**

Independent consulting *California & Hawai‘i*

- Served as independent CEO, CFO, and advisor to multiple agriculture and wholesale production clients in California and Hawai‘i.

Chief Financial Officer **04/2014 – 12/2016**

Agri-Empire ($25M) *Hemet, CA*

- Directed financial affairs for a 70-year-old distressed family agribusiness; raised $20M in investment capital.
- Supported counsel on complex real estate development and Native American tribal matters; served as primary bank and investor relationship manager.
- Created strategic plan for company sale and transition of retiring family members.

Turnaround Consultant **05/2013 – 04/2014**

Real Mex Foods ($300M) *Southern California*

- Assisted private equity investor with orderly wind-down, asset sales, and closure of a food processing facility.

CFO & General Manager **09/2011 – 05/2013**

Harris Woolf Almond Company / Gold Hills Nut ($200M) *Turlock, CA*

- Oversaw all operations of an underperforming almond processing facility with 100+ employees across administration, sales, production, accounting, QC, grower relations, and inventory.
- Reduced production costs over 50% and elevated the facility to a DFA “Superior” rating.
- Implemented inventory management, costing controls, and policies achieving 98%+ mock recall success.

Earlier Leadership Roles **1993 – 2011**

Selected *California*

- Interim CFO, S&W Seed Company, during NASDAQ IPO preparation, while managing a 13,000-acre distressed farming operation (Triangle T Partners).
- CFO/EVP, SK Foods — led crisis management for a distressed food manufacturer and related Salinas fresh produce grower/packer/shipper operations, including multi-entity legal and accounting affairs.
- Self-employed CPA/CFO/COO — built and led finance and executive teams across agriculture, food manufacturing, SaaS, and real estate; executed turnarounds, restructurings, capital sourcing, and complex transactions.
- Controller, Tanimura & Antle ($800M) • Controller, Fresh Express ($400M) • Senior Financial Analyst, Bank of America

CORE COMPETENCIES

P&L Management • Profitability Optimization • Turnarounds & Distressed Operations • Capital Formation & Fundraising • M&A Execution & Exits • Board & Investor Relations • Strategic Planning & Forecasting • Cost Optimization • Supply Chain Management • Bank Covenant Compliance • Team Leadership • Operational Restructuring

EDUCATION & LICENSURE

Certified Public Accountant — California (Active), License #163247, 1989

B.S., Finance — California State University, Fresno, 1984