

A.J. Carrabus

Financial Reconstruction & Lost Profits Expert Witness

Winter Springs, Florida

Phone: 505-501-1626

Email: aj@ajcarrabus.com

Website: ajcarrabus.com

Professional Summary

A.J. Carrabus is a financial reconstruction and lost profits expert specializing in the analysis of business disputes involving partnership conflicts, fraud investigations, operational profitability, and business failure. He analyzes financial records, transactional data, and operational metrics to determine how money moved through a business and why financial outcomes occurred.

Mr. Carrabus brings decades of experience as a business owner, financial executive, and operational leader responsible for financial reporting, operational analysis, and profitability management in organizations ranging from startups to companies with national distribution and multi-million-dollar revenues.

His work frequently involves reconstructing financial timelines, tracing financial transactions, evaluating operational cost structures, and analyzing the financial impact of disputed actions.

Areas of Expertise

Financial reconstruction

Lost profits analysis

Fraud and embezzlement investigation

Business failure analysis

Operational profitability analysis

Cash-flow diagnostics

Financial timeline reconstruction

Franchise and restaurant economics

Manufacturing cost analysis

Inventory and working capital analysis

Expert Witness & Litigation Consulting Services

Financial reconstruction of disputed financial activity
Lost profits and economic damages analysis
Fraud and financial misconduct investigation
Operational financial analysis in business disputes
Expert reports
Deposition testimony
Trial testimony
Litigation consulting and case evaluation

Investigative Experience

Conducted internal financial investigations involving:

- misuse of company credit cards
- forged checks
- missing deposits
- misappropriation of funds
- manipulated accounting records

Investigations included transaction tracing, financial record analysis, and interviews with employees to determine when irregularities began and how financial losses occurred.

Professional Experience

Consulting CFO

Taos Mountain Energy Foods, LLC
2015 – 2020

Provided financial leadership for a nationally distributed snack food manufacturing company selling products through major retailers including REI, Apple, and Whole Foods.

Responsibilities included:

- financial reporting and analysis

- ERP conversion from QuickBooks to NetSuite
 - integration of e-commerce and distribution channels
 - operational and financial performance analysis
 - oversight of accounting, procurement, and production planning
-

Accounting & Contracts Consultant

CapRock Land Company, LLC
2020

Provided accounting and contract administration for an agricultural commodities trading company involved in importation and distribution of feed grains.

Responsibilities included accounting administration, payroll processing, contract administration, and accounts receivable management.

Director of Finance

Flow Science, Inc.
2016 – 2018

Financial executive for a multinational software company responsible for accounting operations, financial reporting, and operational financial analysis.

Responsibilities included:

- oversight of accounting operations
 - weekly cash flow reporting
 - payroll and retirement plan administration
 - budgeting and financial reporting
 - participation in management buyout transaction
-

Director of Finance

St. Michael's High School
2015 – 2016

Responsible for financial oversight for a private educational institution with an annual operating budget of approximately \$6 million.

Responsibilities included:

- preparation of operating and capital budgets
 - financial reporting to the Board of Trustees
 - oversight of accounting operations
 - financial analysis and strategic planning
-

Vice President / Controller

American Country Collection of New Mexico, Inc.
2012 – 2015

Senior financial executive responsible for financial reporting, budgeting, inventory control, and operational financial analysis for a retail and wholesale distribution company.

Implemented operational and financial improvements that restored company profitability after several years of losses.

Vice President of Finance and Operations

Santa Fe Greenhouses, Inc.
2009 – 2013

Responsible for financial and operational leadership of a multi-channel retail and e-commerce plant distribution company employing more than 100 employees.

Responsibilities included oversight of marketing, accounting, IT, HR, and facilities.

Operational restructuring increased net profits by more than \$500,000 within 12 months.

Additional Executive and Management Experience

Controller – Tsay Corporation
General Operations Manager – Ortega Enterprises
Franchise Financial Consultant – Clockworks Home Services
President / General Manager – MBA Management
President / General Manager – Unique Reservations, Inc.
Operations Manager – Interstate Cleaning
Property Manager – Turley Martin

Industry Experience

Manufacturing
Retail and wholesale distribution
Franchise systems
Restaurants and hospitality businesses
E-commerce operations
Agricultural commodities
Service businesses
Nonprofit organizations

Financial Systems & Analytical Tools

Experience working with accounting and ERP systems including:

QuickBooks
NetSuite
FinancialForce
Microsoft Excel financial modeling

Experienced in general ledger analysis, transaction tracing, bank reconciliation, and financial record reconstruction.

Testimony Experience

Testified under oath in criminal court proceedings.

Testified in United States military court-martial proceedings.

Education

Villanova University
Bachelor of Arts

Military Service

United States Marine Corps
Commissioned Officer

Professional Affiliations

Member, SEAK Expert Witness Directory

References

Available upon request.

Representative Engagements / Case Experience

Fraud Investigation – Retail Business

Conducted internal financial investigation for ownership involving suspected financial misconduct. Analysis included review of accounting records, bank transactions, and employee interviews. Investigation identified irregular financial activity including unauthorized credit card usage, missing deposits, and manipulated accounting entries.

Financial Reconstruction – Multi-Location Retail Company

Analyzed financial records and operational data to determine causes of sustained financial losses. Reconstruction of financial activity identified cost structure problems, inventory management issues, and operational inefficiencies that were affecting profitability.

Operational Profitability Analysis – Manufacturing Business

Evaluated financial performance of a manufacturing company experiencing declining profitability despite increasing sales. Analysis identified hidden production costs and margin compression that were affecting overall financial performance.

Business Failure Analysis – Service Industry Company

Analyzed financial records and operational metrics to determine factors contributing to financial distress. Reconstruction of financial timeline identified excessive payroll costs, declining gross margins, and debt service obligations affecting cash flow.

Fraud Investigation – Service Business

Conducted review of financial records after ownership suspected financial irregularities. Analysis revealed forged checks, unauthorized withdrawals, and misappropriation of company funds.

Financial Reconstruction – Franchise Operations

Reviewed financial records and operational reports to analyze profitability and operational economics of franchise businesses in the home services sector.