



FREED MAXICK Healthcare

ASSURANCE | ADVISORY | TAX

AFFILIATED WITH
RSM McGladrey

The Freed Maxick Healthcare Practice is led by five seasoned Directors and includes 30 full time professionals in all. We serve more than 260 healthcare clients throughout Upstate New York, including large multi-state integrated healthcare delivery systems, free standing urban & rural community hospitals, academic medical centers, specialty hospitals, skilled nursing facilities, continuing care retirement centers, home healthcare agencies, hospice providers, physician practices and behavioral health providers.

Our clients benefit from our collaborative approach and our highly accessible Directors. Our team members bring deep functional expertise and creativity to each engagement. We treat each client as unique and each engagement as a custom job.



FIRM OVERVIEW

- Over 240 professionals & employees
- Largest accounting & consulting firm in Western New York
- Included among the top 100 largest accounting firms in United States
- Alternative Practice Structure with RSM McGladrey, the 5th largest accounting and consulting firm in the United States
- Registered with the Public Company Accounting Oversight Board
- National affiliates & capabilities
- Client-centric service delivery
- High ethical standards

FREED MAXICK Healthcare

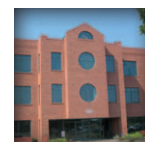
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BUFFALO
420 Main Street
Suite 800
Buffalo, NY 14202
716.847.2651



BATAVIA
One Evans Street
Batavia, NY 14020
585.344.1967



ROCHESTER
100 Meridian Centre
Suite 310
Rochester, NY 14618
585.271.2300



Health Systems & Hospitals



Long Term Care & Senior Living



Physician Practices



Home Health, Hospice & Other Providers

CONSULTING SERVICES

Finance

Certificate of Need Preparation	✓	✓	✓	✓
Decision Support	✓	✓	✓	✓
Feasibility Studies	✓	✓	✓	✓
Financial Analysis	✓	✓	✓	✓
Financing Options	✓	✓	✓	✓
Service Line Analysis	✓	✓	✓	✓
Valuations			✓	

Reimbursement

Bad Debt and Charity Care Reporting	✓			✓
Cost Report Assessment	✓	✓		✓
Disproportionate Share	✓			
Disproportionate Share Cap (Exhibit 47)	✓			
Medicaid Rate Sheet Review	✓	✓		✓
Medicaid Reimbursement Maximization	✓	✓		✓
Medicare/Medicaid Cost Reports	✓	✓		✓
Medicare Wage Index	✓			
Reimbursement Department Outsourcing	✓	✓	✓	
Reimbursement Retainers	✓	✓	✓	✓
Cost Segregation Studies	✓	✓	✓	✓
Contract Review and Negotiations			✓	

Operations

Benchmarking	✓	✓	✓	✓
Corporate Governance Advisory	✓	✓	✓	✓
Interim Management (finance)	✓	✓	✓	✓
Information Technology	✓	✓	✓	✓
Operational Cost Inefficiency Analysis	✓	✓	✓	✓
Strategy Related Services	✓	✓	✓	✓
Supply Chain	✓	✓	✓	✓
Strategic Planning			✓	

Compliance

Regulatory Compliance Support	✓	✓	✓	✓
OIG/OMIG Audit Support	✓	✓	✓	✓

ASSURANCE & ATTEST SERVICES

Financial Statement Audits	✓	✓	✓	✓
Compliance Audits (Grants, A-133)	✓	✓	✓	✓
Internal Audit Services/Risk Management	✓	✓	✓	✓

TAX SERVICES

Exempt Tax Services (990, 990T)	✓	✓	✓	✓
Cost Segregation Studies	✓	✓	✓	
Corporate, Pass Through and Personal Tax Services	✓	✓	✓	✓



Acute Care



LLOYD ARAKELIAN, CPA
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716.332.2701

- Consulting Services Practice Leader
- 25+ years experience, including 15 years with Big 4 firm
- 5+ years experience as a hospital CFO



ALAN GRACIE, CPA
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716.332.2676

- Assurance & Exempt Tax Services Practice Leader
- 18+ years experience, including 8 years with Big 4 firm
- 2+ years experience in hospital finance organization

Long Term Care



STEVE HOLT, CPA
steve.holt@freedmaxick.com

716.332.2633

- Healthcare Practice Leader
- 25+ years experience serving proprietary and not for profit clients in the senior living industry



JOHN KROPSKI, CPA
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716.332.2635

- Long Term Care Practice Leader
- 30+ years experience, including 5 years with Big 4 firm
- 3 years as financial executive in private enterprise

Physician



SHAWN FRIER, CPA
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716.332.2652

- Physician Practices Leader
- 20 years experience, including 2 years with Big 4 firm and 15 years providing strategic direction for physician practices
- Secretary of New York State Medical Group Management Association (President of Buffalo Chapter)