

## KSM Healthcare: Who We Are

Katz, Sapper & Miller is a nationally recognized advisory, tax, and audit firm. Through our deep experience across multiple disciplines and industries, we leverage emerging technologies, combined with our people's differing perspectives, ingenuity, and creativity, to help our clients solve their most difficult challenges.

### Navigating the Changing Landscape

With the healthcare industry in a constant state of flux, you can't afford to stand still. KSM helps healthcare organizations move confidently in the right direction – forward and ahead of the competition. Unmatched experience, customized client service, and a detailed knowledge of the dynamic healthcare business model have made KSM's Healthcare Resources Group a preferred provider for the complete spectrum of hospitals, physician groups, surgery centers, and healthcare management teams. Regardless of your area of expertise or the size of your organization, our dedicated team has the strategic and operational insights to help you cope with change, protect your profits, and achieve your goals.

### Problem Solvers, Trusted Partners

Here are four ways KSM will address your complex, healthcare-related concerns so you can focus on delivering your patients the highest level of care.



#### Unique Insights

Our firm grasp of the evolving healthcare dynamic helps clients capitalize on every opportunity.



#### Creative Solutions

Clients turn to us for fresh thinking and forward-looking approaches to their challenges.



#### Deep Bench

Our dedicated team of healthcare specialists brings a broad range of disciplines to every client need.



#### Rapid Responses

Our size allows us to be nimble in providing a quick turnaround and response to our clients' needs.

### Healthcare Issues Facing Providers

- Addressing behavioral health needs for the community
- Navigating complex regulatory standards for contracting (e.g., FMV for provider services)
- Consolidation of physicians and health systems into larger healthcare systems/increasing M&A activity
- Hospitals' investments in employed physicians
- Operating margin pressures
- Provider burnout
- Government payment reform and major regulatory mandates
- Payers shifting care risk to providers
- Focus on clinical outcomes and quality due to bottom line impact
- Optimizing system synergies
- Strategically aligning with partners, including providers and payers
- Growing shortage of key healthcare professionals
- Emerging technologies and competitors
- Cybersecurity

## KSM Healthcare: Key Services

### Healthcare Consulting

#### Strategy & Planning

- Strategic planning
- Market assessments
- Governance structure review
- Accountable care assessments and strategies
- Federally Qualified Health Center Look-Alike strategy and implementation

#### Ambulatory & Health System Operations

- Physician practice management
- Operational performance improvement
- Patient access & scheduling
- Revenue cycle management
- Lean transformation process
- Patient workflow design
- Underperforming hospitals consulting

#### Financial Analysis

- Physician compensation design/implementation
- Co-management arrangements
- Managed care analysis
- Fair market valuation (FMV)
- Service line portfolio analysis
- Financial desktop review

#### Mergers & Acquisitions

- Strategic planning, including both buy and sell sides
- Transaction design and structuring
- Due diligence
- Regulatory impact analysis
- Merger and consolidation assistance
- Benchmarking and synergy identification
- Synergy capture and post-merger integration planning and assistance
- Compensation plan design and review
- Valuation assessments

### Tax & Accounting

- Financial statement preparation
- Tax compliance
- Tax planning
- Preparation of financial analysis and information packets (including benchmarking data)
- Financial and retirement planning
- Bookkeeping review and assistance
- Audits and reviews

### IT Audit & Compliance Services

- System and Organization Controls (SOC) reporting (including SOC2+HIPAA)
- Information security assessments
- IT general controls audits
- Cybersecurity controls assessments

### Real Estate

- Structuring for tax-efficient ownership of real property
- Economic development assistance and negotiation of business incentives
- Cost segregation studies for maximizing depreciation deductions
- Cost certifications and related reporting for federal and state tax credit programs
- Structuring for deferred like-kind exchanges and Qualified Opportunity Zone investments
- After-tax cash flow analysis of leasing space vs. buying your own building
- REIT and UPREIT structuring and compliance

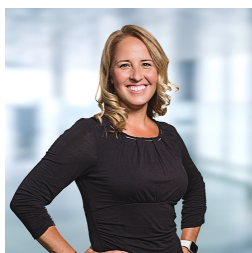
## KSM Healthcare: Our Experts



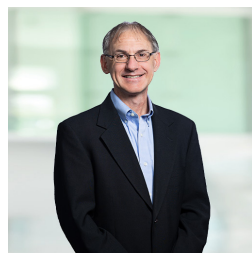
**Steve Warner**  
Partner-in-Charge,  
Healthcare



**George Batalis**  
Partner, Healthcare  
Consulting



**Lisa Curry**  
Partner, Tax &  
Accounting



**Dan Rosio**  
Partner, Valuations



**Jimmy Burnett**  
Managing Director,  
Healthcare Operations  
Performance Alignment



**Mark Benninghoff**  
Director, Healthcare  
Consulting



**David Blish**  
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**Aaron Brezko**  
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**Brad Reay**  
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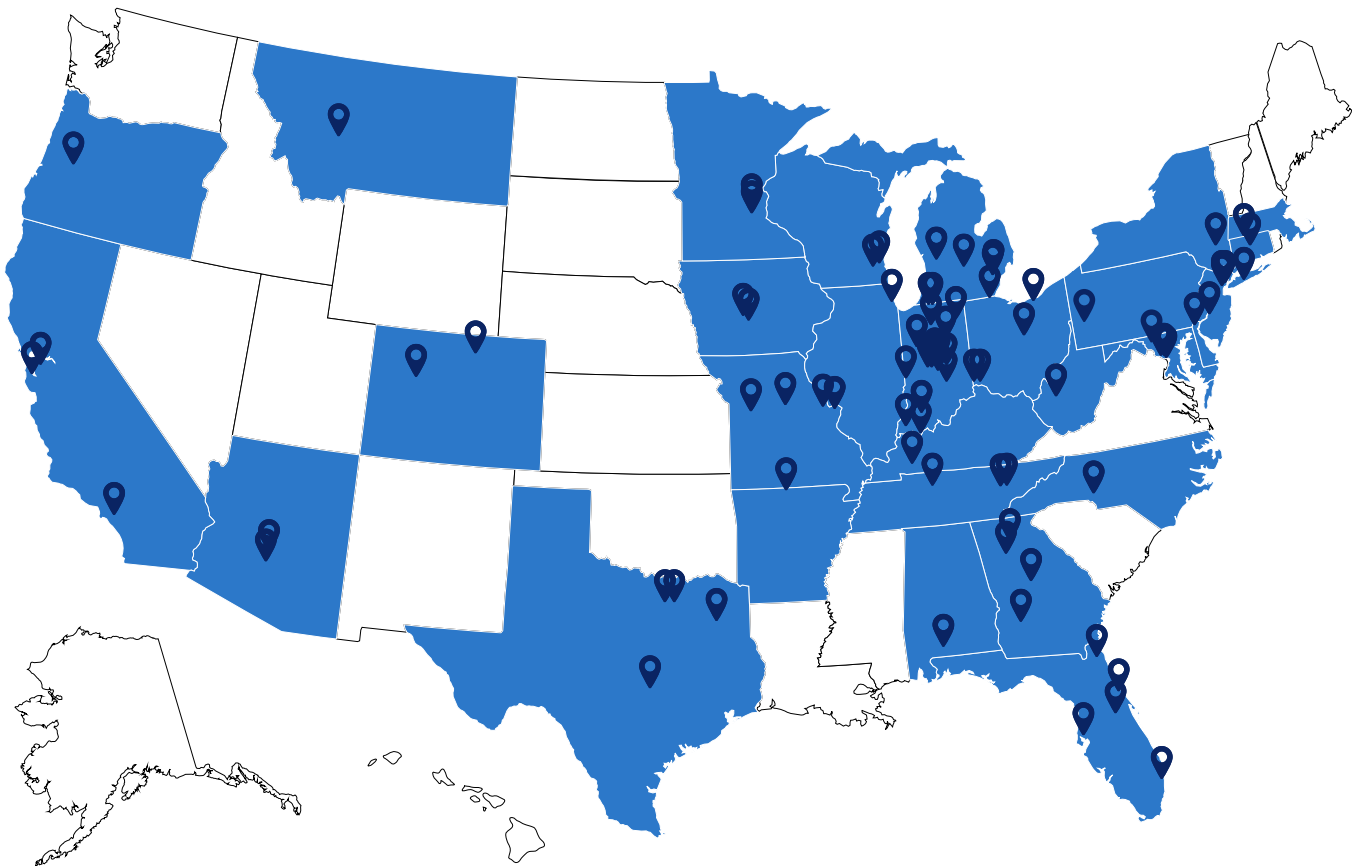
**Ben Phillips**  
Director, IT Audit,  
SOC Services



**Brent Haupt**  
National Business  
Development Executive,  
Healthcare Consulting

## KSM Healthcare: Select Clients

We work with large and small health systems, large independent physician groups, and investors across the nation to implement changes that foster excellent care –and profitable business. Here's a look at some of the healthcare clients we serve from coast to coast.





## KSM Healthcare: Fast Facts

### KSM At a Glance

Founded: 1942

Partners: 54

Employees: 500+

Offices: 5

Formed ESOP: January 1, 2001

Services Provided: Assurance, Tax,  
and Advisory

### The KSM Network

Katz, Sapper & Miller, LLP

KSM Business Services, Inc.

KSM Charitable Foundation Services

KSM Location Advisors

KSM Transport Advisors, LLC

MISSION	INSPIRING GREAT PEOPLE TO DO GREAT THINGS
VISION	 Our People           +  Our Clients           +  Our Communities
VALUES	Unity • Nurturing • Ingenuity • Trust • Excellence • Drive
	

### Distinctions

At KSM, your healthcare advisors are a diverse team of experts, including team members who have earned the following designations: Certified Public Accountant (CPA), Master of Business Administration (MBA), Accredited in Business Valuation (ABV®), Certified Valuation Analyst, Certified Fraud Examiner, and Fellow of the American College of Healthcare Executives® (FACHE).

In addition, the firm as a whole has been awarded the following distinctions:

- Forbes' America's Best Tax and Accounting Firm
- ClearlyRated 2023 Best of Accounting™ Award for Client Service Excellence
- ClearlyRated 2023 Best of Accounting™ 5-Year Diamond Award for Client Service Excellence
- Indianapolis Business Journal Largest Indianapolis-Area Accounting Firm
- INSIDE Public Accounting Best of the Best Firm
- INSIDE Public Accounting 100 Largest Accounting Firms
- Accounting Today Top 100 Firms (Ranked #50)
- Accounting Today Regional Leaders – Top Firms: Great Lakes
- Best Places to Work in Indiana, sponsored by the Indiana Chamber of Commerce

