

*Comprehensive  
Services for  
Senior Housing  
and Care  
Providers*

*Senior Housing  
Practice Group*



**MOORE STEPHENS  
LOVELACE, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

[www.mslicpa.com](http://www.mslicpa.com)

*CELEBRATING  
35 YEARS OF SERVICE TO  
SENIOR HOUSING PROVIDERS*

**so much more than an accounting firm...**

# An Innovative Approach to the Industry **Industry Involvement**

## Commitment to the Industry

Moore Stephens Lovelace, P.A. (MSL) has been active in serving the senior housing and care industry for 35 years. We believe this experience and our commitment to this industry provides us with a unique insight and understanding of your operations and the issues you face everyday. We offer a wide range of services to continuing care retirement communities, senior living campuses, assisted living facilities, and active adult communities. In addition, MSL serves skilled nursing providers, home health agencies, medical and acute care delivery systems, and providers of rehabilitation and other outpatient services.

## Understanding of the Marketplace

We understand the business issues and the accounting and regulatory requirements unique to the senior housing and care provider groups. As a result of our BROAD experience, we are positioned to support our senior housing clients in their development, operating, and strategic planning activities. Combined, our professional staff has over 100 years experience in healthcare consulting, financial reporting, and tax compliance and has assisted clients in operational, clinical and financing issues, reimbursement and compliance, mergers and acquisitions, and strategic planning. We can provide our clients a thorough understanding of the senior housing and healthcare industries, a focus on results, and an ongoing commitment to building and maintaining strong client relationships.



We keep current with important issues facing the industry through active participation in industry organizations. This active involvement keeps us up to date and anticipating trends, both locally and nationally. We are actively involved in the following senior housing and care associations:

*American Association of Homes and Services for the Aging (AAHSA)*

*American Senior Housing Association (ASHA)*

*American Health Care Association (AHCA)*

*Assisted Living Federation of America (ALFA)*

*Florida Association of Homes and Services for the Aging (FAHSA)*

*Florida Health Care Association (FHCA)*

*Florida Retirement Housing Council (RHC)*

*Florida Institute of CPAs Healthcare Industry Committee*

*Aging Services of Georgia (ASG)*

*Georgia Health Care Association (GHCA)*

*Healthcare Financial Management Association (HFMA)*

*Tennessee Health Care Association (THCA)*

*Texas Health Care Association (TxHCA)*

*North Carolina Health Care Facilities Association (NCHCFA)*

MSL professionals serve on a number of committees within the associations, such as:

*Members of Boards of Directors*

*Members of Policy Committees*

*Members of Reimbursement Committees*

*Members of Education Committees*

## Quality Service Since 1974

Our Services Include

### Third-Party Reporting Requirements

*Annual financial audits and reviews*

*Financial reporting requirements with federal and state regulatory agencies*

*Tax reporting and consulting*

*Cost reports/preparation and consulting*

*Sheltered bed extensions for Florida CCRC providers*

*Certificate of Need*

### Feasibility and Development/Expansion Support Services (Prospective Financial Reporting)

*Financial and market feasibility studies*

*Strategic market capacity analysis*

*Financial modeling, projections, and forecasts*

*Strategic and business plan development*

*Construction period cost reviews*

*Assistance with filing licensure applications*

*Analysis of tax issues that impact providers and residents*

### Operational and Management Support Services

*Benchmark and matrix analysis*

*Resident medical deduction calculations*

*Fraud and forensic services*

*Financial performance improvement*

*Operational improvement*

*Internal control assessment*

*Resident service documentation analysis, consulting, and training*

*Third-party payor revenue analysis and consulting*

*Clinical consulting*

*Eldercare support services for residents*

*Corporate governance consulting*

*Key employee recruitment services*

*Buy/Sell – Mergers & Acquisition support services*



# About Moore Stephens Lovelace, P.A.

## FIRM PROFILE

In today's competitive environment, you need the tools that will help you succeed -- now and in the future. As one of the Southeast's largest independent accounting and management consulting firms, we are happy to be advisors to our clients helping them achieve a better quality of life. Whether we are talking to you about a financial result or market study, our primary consideration is how we can help you improve your business.

## WE PROVIDE MORE THAN JUST COMPLIANCE

MSL is a leading provider of accounting, business advisory, and financial services in Florida and the Southeast. The Firm also serves a variety of clients throughout the United States and abroad. As one of Florida's largest non-national CPA firms, we are still proud to offer the personal service clients deserve. We offer a variety of services to help organizations, businesses, and individuals face the challenges of change. Our mission is to maximize client potential through creative, quality service.

MSL provides client service through management consulting, tax and business advisory services, and financial, accounting, and assurance services. We have specialized practice groups in the areas of senior housing and long-term care, Securities and Exchange Commission and corporate finance, not-for-profit, forensic services, employee benefits, litigation support, fraud auditing, and governmental entities. The Firm's professionals combine extensive technical competence and industry experience with proactive and innovative thought to assist clients so they may improve their businesses.

## 35 YEARS OF MEETING CLIENTS' NEEDS

In 2009, we celebrate the Firm's 35th anniversary of service to our clients and communities. Today, we serve clients from offices in the Tampa area, Miami, Orlando, and Tallahassee, Florida, and in Macon, Georgia, drawing on the skills of more than 100 professional, technical, and support personnel. We are proud of our 35 year history and are shaping and expanding our services to be value-added so we can continue serving clients in the future.

## A DEPTH OF EXPERIENCE

Our approach to client relationships is to develop experienced, focused, knowledgeable professionals who understand your industry, make a personal commitment to your success and are just plain easy to work with. This leads to strong, interactive client relationships based on trust and objectivity that will assist you and may even improve your business.

We recognize your need for a flexible approach and to work with us the way you want. We work hard to choose the right group of individuals to work with you and your company or team. Each relationship starts with an in-depth knowledge of your business and the ability to work with the other professional advisors you have. The objective is to help you execute your strategies and achieve your business goals.

As a result of our involvement with senior housing over the past 35 years, we have developed teams with specialized knowledge and skills that can support senior housing providers now and in the future.

Some of the team's shareholders include:

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## Access to Experts Around the World

MSL is among the region's largest accounting firms in the southeast with over 100 employees in 5 offices.

As businesses grow and change, so do their needs. To meet those needs, we offer clients experience around the globe. Our engagements are enhanced through our Firm's partnership association with Moore Stephens. Moore Stephens North America and Moore Stephens International Limited is an association of independently owned and operated accounting firms and correspondents with a combined strength of more than 21,000 partners and employees, and 647 offices in 98 countries.

For more information on MSL's Senior Housing Practice Group, call us toll-free at (800) 683-5401 or contact:

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