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Michael A. Kaszubski

Michael A. Kaszubski Partner / CEO

Areas of Practice

Strategic-planning, development and deployment, financial control processes, ISO implementation, Activity Based Costing, startup and turnaround management, growth strategies and profitability factors, financial planning and asset management, resource and risk management, P&L budget accountability and forecasting, operational performance, cost reduction and efficiency initiatives, organizational design, outsourcing, employee training, business process reengineering, business plan development.

Industry Lines

Healthcare, financial services, retail, consumer products, professional services, restaurant, software development, food and durable goods distribution, municipalities, school systems, facilities operations, and construction.

Computer Applications
Maximo work order system, Oros activity
based costing, CMiC job costing, and
Oracle Financial.

Education/Qualifications

- · Masters in Taxation Walsh College
- BBA concentration in finance and accounting
- Internationally published and frequent national speaker on organizational development, leadership, change management, outsourcing, behavior modification techniques, and financial control initiatives

Boards & Committees

- · Detroit Renaissance Club Board
- · City of Rochester Hills CDVC
- · City of Troy Community Foundation

Articles

- Using Activity Based Costing to Implement Behavioral Cost Initiatives Successfully
- Beyond Traditional Conmtinual Improvement Initiatives
- · Value Chain Analysis
- Activity Based Costing in a Facilities Environment
- How to Run Your Business Like a Fortune 500 Comapany

Presentations

- Effective Networking Techniques
- Leadership
- · Organizational Design Stratigies
- Operational Strategy Improvements
- Outsourcing vs. Insourcing
- Driving Change in an Organization

Professional Experience

Visionary business leader with track record of success in operations and financial management. Industry knowledge encompasses healthcare, financial services, retail, consumer products, professional services, restaurant, software development, food and durable goods distribution, facilities and construction. Strengths include executive operations, turnaround management, strategic planning, and consulting.

Entrepreneurial spirited risk-taker who has significant change management experience through venture startups, transition and transformation team leadership. Successfully enhanced inefficient and unproductive environments into best-of-class organizations.

Principal Areas of Practice

Michael Kaszubski provides clients with the expertise in operational and financial control initiatives.

Healthcare, municipalities, school system, manufacturing & facilities operations

- Executive accountability for strategic direction and growth of an organization that specialized in operational and profit improvement solutions and turnaround management.
- Member of executive team that collaborated on a spin-off venture specializing in outsourcing strategy that structures non-core operations into for-profit business ventures for large organizations. P&L accountability; \$550M budget responsibility.
- Executive accountability and finance responsibility for \$400M facilities company providing maintenance, construction, design and construction management, and biomedical engineering services.
- Managed \$75M medical billing and \$120M payroll departments.
- Led new business and operational program growth strategy focus in various industries.
- Led client business assessments and new company due diligence to determine viability of creating the business. Valuation process included assessing client operations and business methodologies to determine efficiency gains and investment costs.

Major Projects

Joint venture operation for nationally ranked top 5 system

- Developed staff strategic savings and value chain reengineering. Tactics realized \$6M in savings.
- Created operational programs that resulted in an additional \$5M scope increase and additional responsibility.
- Spearheaded transition management and business process reengineering expertise to achieve a 20% cost savings and 10% quality increase while maintaining an average client satisfaction rating of 94%.
- Fostered culture change, mobilization and startup of \$25M facilities company in Atlanta, Georgia.
- Implemented various employee-focused programs resulting in an 81 percentile morale score from an independent rating agency.

Spin-off venture

- Headed employee workgroups in the development of strategic cost savings plans that generated over \$31M in reductions without layoffs; increased productivity by 20%.
- Created significant savings opportunities through sharing of workload and work processes across two disparate organizations that resulted in 38 scope increases.
- Fostered culture change, mobilization, and startup of \$400M company in Royal Oak, Michigan.
- Developed financial department and implemented equipment maintenance program and mentoring program. Operational program initiatives resulted in permanent removal of \$10.4M in costs without employee layoffs.

Various industries including manufacturing, public schools, municipalities

Reviewed existing operational areas to determine potential for cost savings and to identify if
internal control issues existed. Implementation of an 11-point internal control assessment
initiatives that resulted in an average cost savings of 12%.

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MICHAEL A. KASZUBSKI

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H: 248.375.0186

710 Medinah Drive • Rochester Hills, MI 48309

O: 248.894.0454

EXECUTIVE CAREER PROFILE

Operational Architect • Startup & Turnaround Professional • Finance Manager • Entrepreneur

Visionary business leader with track record of success in operations and financial management. Industry knowledge encompasses healthcare, financial services, retail, consumer products, professional services, restaurant, software development, food and durable goods distribution, facilities and construction. Strengths include executive operations, turnaround management, strategic planning, and consulting.

Entrepreneurial spirited risk-taker who has significant change management experience through venture startups, transition and transformation team leadership. Successfully enhanced inefficient and unproductive environments into best-of-class organizations. Competencies include:

- Strategic Planning, Development, Deployment
- Growth Strategies / Profitability Factors
- Financial Planning / Asset Management
- Startup & Turnaround Ventures
- Resources & Risk Management
- P&L & Budget Accountability / Forecasting

Public Speaker, Board Member, Community Steward, Committee Member. MST & BBA credentials.

PROFESSIONAL EXPERIENCE

REGROUP ADVISORS, INC

CEO, 2003 - Present

Executive accountability for strategic direction and growth of an organization that specializes in operational and profit improvement solutions and turnaround management. Growth efforts resulted in client work in automotive (Tier 1), manufacturing, healthcare, public school systems, private school systems, and various mid-size privately owned businesses.

- Strategic plan drove organization growth to exceeded 1st year projections by 12%
- Implemented market strategy and program delivery models resulting in \$2M in cost savings for engaged clients.
- Spearheaded the development of various business lines generating a 9% increase in net income.
- Lead strategic growth of organization into Illinois market.

RESOURCING SERVICES COMPANY, LLC

An affiliated company of Jacobs Engineering and PricewaterhouseCoopers

Vice President, 2000-2003

- Member of executive team that collaborated on a spin-off venture specializing in outsourcing strategy that structures non-core operations into for-profit business ventures for large organizations. P&L accountability; \$550 budget responsibility. Led new business and operational program growth strategy focus in various industries. Led client business assessments and new company due diligence to determine viability of creating the business. Valuation process included assessing client operations and business methodologies to determine efficiency gains and investment costs.
- Developed staff strategic savings and value chain reengineering. Tactics realized \$6M in savings.
- Created operational programs that resulted in an additional \$5M scope increase and additional responsibility.
- Spearheaded transition management and business process reengineering expertise to achieve a 20% cost savings and 10% quality increase while maintaining an average client satisfaction rating of 94%.
- Fostered culture change, mobilization and startup of \$25M facilities company in Atlanta, Georgia.
- Implemented various employee focused programs resulting in a 81 percentile morale score from an independent rating agency.

Michael A. Kaszubski mkaszubski@regreupadvisors.com

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Professional Experience (continued)

BEAUMONT SERVICES COMPANY LLC

An affiliated company of ReSourcing Services Company and William Beaumont Hospital

Vice President / Controller, 1998-2000

Executive accountability and finance responsibility for \$400M facilities company providing maintenance, construction, design and construction management, and biomedical engineering services to William Beaumont Hospital (1,200 bed hospital enterprise with two major hospitals and 22 facilities in Oakland County, Michigan). Mobilized and led 293-employee organization.

- Headed employee workgroups in the development of strategic cost savings plans that generated over \$31M in reductions without layoffs; increased productivity by 20%.
- Created significant savings opportunities through sharing of workload and work processes across two
 disparate hospital organizations that resulted in 38 scope increases.
- Fostered culture change, mobilization, and startup of \$400M company in Royal Oak, Michigan.
- Developed financial department and implemented equipment maintenance program and mentoring program. Operational program initiatives resulted in permanent removal of \$10.4M in costs without employee layoffs.

WILLIAM BEAUMONT HOSPITAL (1988-1998); Troy, Michigan

226-bed community and teaching hospital, ranked first in metro Detroit – seventh in the U.S. for inpatient admissions; first in the U.S. for total surgeries for hospitals under 350 beds

Assistant Director – Financial Operations, 1996-1998

Managed \$75M medical billing and \$120M payroll departments. Held additional responsibilities for Beaumont Nursing Home corporate and exempt tax returns.

 Developed and implemented financial billing systems and operational processes resulting in a decrease of 30% in outstanding account receivable days.

Special Projects Manager, 1988-1996

Responsible for developing, directing and analyzing financial and operational information for various special projects. Managed due diligence for target projects, auditing operating results/procedures. Assisted in budgeting and other accounting projects. Responsible for \$115M payroll operation for 2,300 employees.

- Implemented automated payroll system, financial analysis and cost reduction initiatives that reduced payroll error rate from 6.4% down to a mere .02%. Implemented Medicare Electronic Billing system.
- Facilitated implementation and conversion of General Ledger processing between William Beaumont Hospital and Ceridian Employer Services.
- Developed all training and implementation programs.

KASZUBSKI, AL-HASSAN & ASSOCIATES PC

Owner / Partner / Consultant, 1991 - 1997

Privately owned tax and business consulting firm. Conceived and grew startup company from concept to a portfolio of almost 200 corporate clients.

- Developed and marketed software development division.
- Implemented cost reduction and revenue enhancement programs at various client venues that increased profits by \$7.3M cumulatively.
- Led startup, ownership and operational management of several businesses including restaurant, retail, food/durable goods distribution, and software development. Businesses were all profitable ventures.

EDUCATION

WALSH COLLEGE OF ACCOUNTANCY AND BUSINESS ADMINISTRATION; Troy, Michigan

Masters of Science in Taxation, 1995

Bachelor of Business Administration, 1985

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PROFESSIONAL AFFILIATIONS & ACCREDITATION

National Society of Accountants National Association of Tax Practitioners Construction Financial Management Association – past meber Troy Michigan Chamber of Commerce Speaker Bureau Accredited Tax Advisor - National Association of Tax Practitioners Leadership Oakland XIII

PUBLIC SPEAKING ENGAGEMENTS

Numerous public speaking engagements on Strategic Planning, Operational Design, Financial Decision Support Methodologies, and Leadership/Change Management. Engagements have been on local, national and international levels. (See addendum for detailed listing)

PUBLICATIONS

Addendum –

Journal of Facilities Management - Using Activity -Based Costing to Implement Behavioral Cost Initiatives Successfully; October 2004

The Informed Outlook – Beyond Traditional Continual Improvement Initiatives; April 2004

Detroiter Magazine - Choosing the Right Business Entity - Greater Detroit Chamber of Commerce; December 2002

Troy Chamber of Commerce - Value Chain Analysis; November 2002

International Facilities Management Association - Activity Based Costing in a Facilities Environment; October 2002

Construction Financial Management Association - S-Corp vs. C-Corp vs. LLCs; March 2002

Bettermanagenet.com - How to Run Your Business Like a Fortune 500 Company; December 2001

COMMUNITY SERVICE / COMMITTEES / BOARDS

City of Hope, 2003-2004

Chairman Development Board and Executive Board Member

Detroit Regional Chamber, 2001-2004

- Advisory Board
- Business Policy Council Business Development, Tax Subgroups

Metropolitan Detroit Big Brother / Big Sister, 2001-2003

Development Board of Directors

The Detroit Renaissance Club, 2000-Present

- Board of Governors Member
- Co-Chairman Re-Founders Committee
- Chairperson Young Executive Committee
- Ambassador Council Committee

MICHAEL Å. KASZUBSKI mkaszubski@regroupadvisors.com 710 Medinah Drive = Rochester Hills, MT 48309 • Ht 248.375.0186 / O: 248.894.045

City of Rochester Hills Michigan, 2001-Present

- Community Development and Economic Viability Committee
- Gateways Program Committee

Troy Chamber of Commerce, 2001-2004

- Economic Development Committee
- Building Owners and Managers Roundtable
- Business and Education Roundtable
- Member Service Committee

Royal Oak Chamber of Commerce, 2000-2003

Business Development Committee

City of Troy Community Foundation, 2000-Present

- Board of Directors
- Chairman Strategic Planning Committee

Construction Financial Management Association, 1998-2003

National Tax and Legislative Affairs Committee

PUBLIC SPEAKING ENGAGEMENTS

- Addendum -

International Facilities Management Association – Grand Rapids Chapter - *Effective Networking, Its Not Just For Selling*; November 2004

International Facilities Management Association; World Workplace International Conference – *Effective Networking, Its Not Just For Selling* – Salt Lake City, Utah; October 2004

International Facilities Management Association: World Workplace International Conference—*Operational Strategy Improvements That Produce Results* — Dallas, Texas; October 2003

Leadership Oakland Program - Leadership vs. Management, Oakland County Michigan, September 2003

Leadership Troy – Networking Techniques; Troy Michigan July 2003

Detroit Renaissance Club – Business After Hours: Effective Business Techniques – Understanding People's Personalities to be Effective; May 2003

Bettermanagement Live International Conference – *Innovative Business Strategies Using ABC and Value Chain Analysis* — Las Vegas, Nevada; October 2003

International Facilities Management Association: Healthcare Forum – *Application of Strategic Cost Savings Initiatives* — Phoenix, Arizona; 2003

Michigan Society of Engineering Professionals - Application of Strategic Cost Savings Initiatives; 2003

Detroit Renaissance Club - Business After Hours: Networking / Tips / Tools and Methods; March 2003

International Facilities Management Association – *Activity Based Costing in a Facilities Environment* — Toronto, Canada; October 2002

Troy Michigan Chamber of Commerce Women's Business Forum – Building Business Through Networking and Referrals — Detroit, Michigan; October 2002

MICHAEL A. KASZUBSKI mkaszubski@regroupadvisors.com 710 Medinah Drive * Rochester Hills, MI 48309 * H: 248.375.0186 | O: 248.394.0454 Leadership Troy - Business Strategies / Development / Execution — Troy, Michigan; July 2002

South East Michigan Association of Certified Public Accountants - Outsourcing Relationships, May 2002

City of Troy Chamber of Commerce - Team Building and Change - Detroit, Michigan; March 2002

South Lyon Michigan Chamber of Commerce 2001 Awards Banquet – *Change in Today's World* [Keynote Speaker] — Detroit, Michigan; November 2001

Bettermanagement.com / ABC Technologies International User Conference – BSC + ABC = Sky High Savings: Process Aligned Organizations and Activity Based Costing — Orlando, Florida; October 2001

Health Care Financial Management Association Detroit Chapter – *Activity Based Costing in a Process Aligned Organization* — Detroit, Michigan; 2001

Oakland Chamber Network - Aspects of Change - Detroit, Michigan; 2001

Construction Financial Management Association – Leadership — Detroit, Michigan; 2001

Kronos International Healthcare User Conference – *Utilizing Labor Reporting Data as a Strategic Planning Tool* — Orlando, Florida; 1996

Kronos User Group – *Importance of Monitoring Cost Per Statistic Information Through the Automated Process* — Novi, Michigan; 1994

Kronos User Group — *Using the Kronos Data Manager in the Development of a Financial Tracking System* — Novi, Michigan; 1992

Kronos Incorporated User Group – *The Financial Importance of Statistical and Labor Tracking* — Detroit, Michigan; 1990

The American Payroll Association: Annual Health Care Payroll Conference Speaker / Conference Faculty Member — Cambridge, MA; November 3, 1989

