



**David A. Cranford, CPA**  
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BS, Business Administration  
University of Tennessee  
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David has spent the past 20 years as a financial manager/ executive in acute care hospitals. Prior to joining the firm, he served as Chief Financial Officer for a 201 bed community hospital and Controller and Vice President of Finance at a tertiary teaching hospital. His responsibilities included financial reporting, budgeting, bond compliance, cash management, registration, patient accounts receivable, medical records, information services, decision support, and purchasing services as well as reporting to the Board of Directors.

He was involved in the strategic planning for revenue enhancement, capital budgeting, information technology planning, capital financing and cash forecasting required to fund the strategic and capital plan. His other responsibilities included physician recruitment contracting, contract negotiations and certificate of need filings. He was involved in the financing and construction of a free-standing Cancer Center and Ambulatory Surgery Center utilizing bank secured tax exempt debt and in the formation of a free standing joint venture for radiology services with the hospital and the radiologists. He has been involved in the State Hospital Associations for Medicaid for Tennessee and Georgia.

David has been responsible for coordinating physician practice activities for a hospital, including the oversight of billing and business operations for recruited physicians and coordination of billing and tax services required by the physician practices.

David's work with Decosimo focuses on the coordination of a variety of services to physician practices and the support of hospital CFOs in activities that include business office management, bond compliance and financial analysis for CON, product lines, joint ventures and budgeting.