



AVAIL
BUSINESS ADVISORS

Accounting for your future.

HEATHER KEPHART, Owner
CPA | CEPA | CGMA

EXECUTIVE-LEVEL ACCOUNTING EXPERTISE.

PRACTICAL SUPPORT FOR THE DAY-TO-DAY.

Avail combines hands-on accounting and bookkeeping with the technical depth to keep a business ready for growth, financing, diligence, a transaction, or whatever comes next.

WHAT SETS AVAIL APART

Traditional bookkeeping records what already happened. Avail looks forward, too - strengthening the accounting foundation today while preparing owners and management teams for the questions sophisticated third parties ask tomorrow.

01 ACCOUNTING & BOOKKEEPING

- Customer invoicing and revenue recognition
- Accounts payable, accruals and bank reconciliations
- Inventory, fixed assets, payroll support and tax-prep coordination
- Monthly general ledger maintenance and reconciliations

02 FINANCIAL REPORTING & ANALYSIS

- Monthly income statement, balance sheet, equity and cash-flow reporting
- Cash flow and working-capital analysis
- Project or business-line profitability
- Trend, customer and management insight reporting

03 BUSINESS VALUATION

- Business optimization dashboards
- Profitability benchmarking
- Market data and valuation updates
- Valuation assessments and value-driver visibility

04 TRANSACTION ADVISORY

- Data calls, information requests and document review
- IOI / LOI and purchase-agreement analysis
- GAAP readiness, net working capital and closing support
- Post-transaction earnout and contingent-consideration review

READY FOR THE QUESTIONS THAT CHANGE THE GAME.

BACKLOG

Forward-looking visibility

NORMALIZED EARNINGS

Understanding recurring performance

NET WORKING CAPITAL

Cash tied to operations

GAAP READINESS

Financials that withstand scrutiny

ONE ACCOUNTING PARTNER. MORE RANGE AS YOUR NEEDS CHANGE.

STRONG FOUNDATION

Accurate books, disciplined close, reconciliations and reliable financial statements.

BETTER DECISIONS

Reporting and analysis that turns accounting data into useful management insight.

FUTURE READINESS

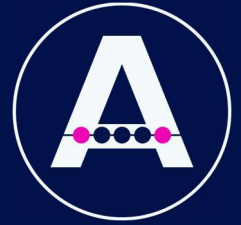
Technical accounting and transaction experience ready when lenders, investors or buyers arrive.

Meeting you where you are. Keeping you ready
for where you are going.

availbusinessadvisors.com

DEPTH BEHIND THE SERVICES.

From the general ledger to the deal table.



HEATHER KEPHART, CPA, CEPA, CGMA



Heather brings 20+ years across the full business life cycle - development-stage and public-company audit, corporate financial reporting, technical accounting, M&A, integration, shared services, valuation, and owner advisory. She founded Avail to bring that breadth directly to businesses that need strong accounting now and readiness for what comes next.

The result: a hands-on accounting partner who can reconcile the details, explain the numbers,

anticipate third-party scrutiny, and stay effective as complexity increases.

20+

YEARS OF EXPERIENCE

9

YEARS – SERVING BIG4 ACCOUNTING CLIENTS

11

YEARS – CORPORATE FINANCE AND ACCOUNTING

300+

M&A TARGETS MANAGED

6

BUY-SIDE MAJORITY ACQUISITIONS

TECHNICAL ACCOUNTING + EXECUTIVE RANGE

ACCOUNTING FOUNDATION

- US GAAP and judgment-based conclusions
- Monthly close, GL, reconciliations, AP/AR, revenue, inventory and fixed assets
- Consolidated financial statements and audit coordination
- Cash flow, working capital, budgets, forecasts and profitability

TRANSACTION DEPTH

- Buy-side and sell-side financial diligence
- Valuation and cash-flow assessment
- QoE coordination and normalized earnings
- NWC, earnouts, IOI/LOI and purchase-agreement analysis

OPERATING PERSPECTIVE

- Shared services and process design
- Policies, controls and authority structures
- Systems selection and post-acquisition integration
- Board reporting, KPIs, change leadership and executive communication

CAREER FOUNDATION

DELOITTE | 2006-2015

Senior Manager, Audit & Assurance - development-stage through \$6B international public companies.

KONIAG | 2015-2026

Financial reporting, US GAAP, corporate development, M&A, integration, shared services and executive operations.

AVAIL | 2026-PRESENT

Accounting, reporting, valuation and transaction advisory focused on business readiness and owner confidence.

WHEN TO CALL AVAIL

- The books need cleanup or stronger monthly discipline
- Management needs better reporting and visibility
- A lender, investor, auditor or buyer is asking new questions
- A transaction may be on the horizon - now or someday
- Your accounting team needs senior technical or deal support without a full-time executive hire

CPA | CGMA | CEPA

M.S. Accounting | Certified Post Merger Integration Expert | Executive M&A & Private Equity Education

LET'S TALK

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