

MGMA Cost Survey

Sample Report



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MGMA Cost Survey

ValuSource's MGMA Cost Survey contains data from the Medical Group Management Association (MGMA) *Cost Survey Report*. In fact, Cost Survey contains substantially more data and tables than the printed report, with data reported in deciles (percentiles 10, 20, 30, etc.) and by state.

You use Cost Survey to analyze the data and benchmark medical organizations, making it a powerful tool for practice managers, consultants, and industry analysts. The data can be quickly charted and exported to Microsoft® Excel. Using Cost Survey, you can benchmark a medical practice against MGMA norms in less than an hour.

Cost Survey and Business Valuation

To value a medical practice, you should evaluate its financial and operational dynamics. Cost Survey makes it easy to evaluate a practice's performance and growth by comparing it to its peer group — putting you in a much better position to establish and defend your determination of value.

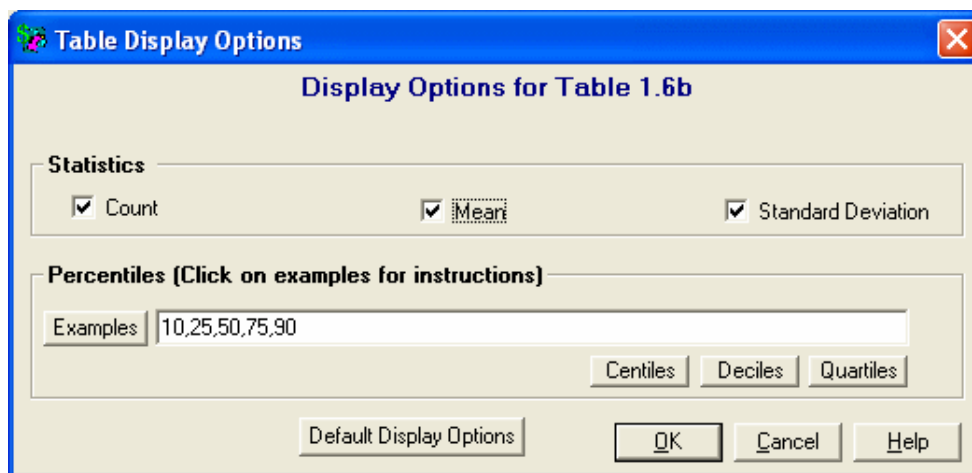
Cost Survey and Medical Practice Consulting

If you consult with medical practices regarding financial and operational performance, Cost Survey's Practice Performance Report helps identify key areas that need to be addressed. Cost Survey can help you provide an exceptional service to your medical practice clients and generate significant consulting revenue.

Customizing Tables

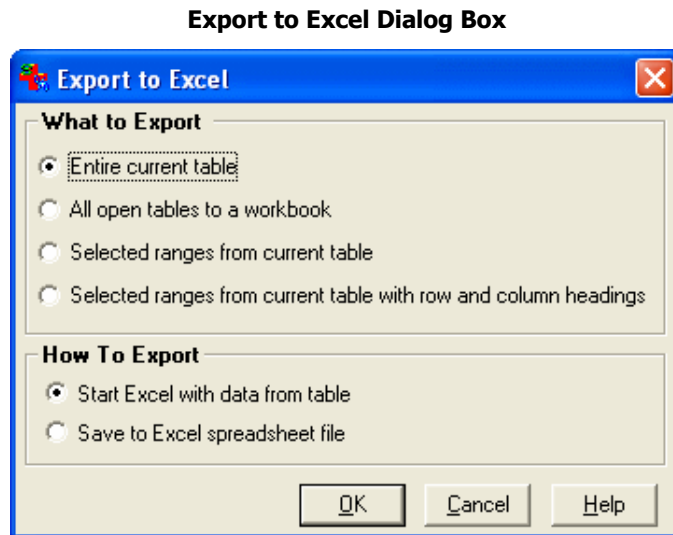
Cost Survey makes it easy to tailor a data table to your needs. For example, you can use the Table Display Options Dialog Box (see diagram below) to select the statistics and percentile columns that the table contains.

Table Display Options Dialog Box



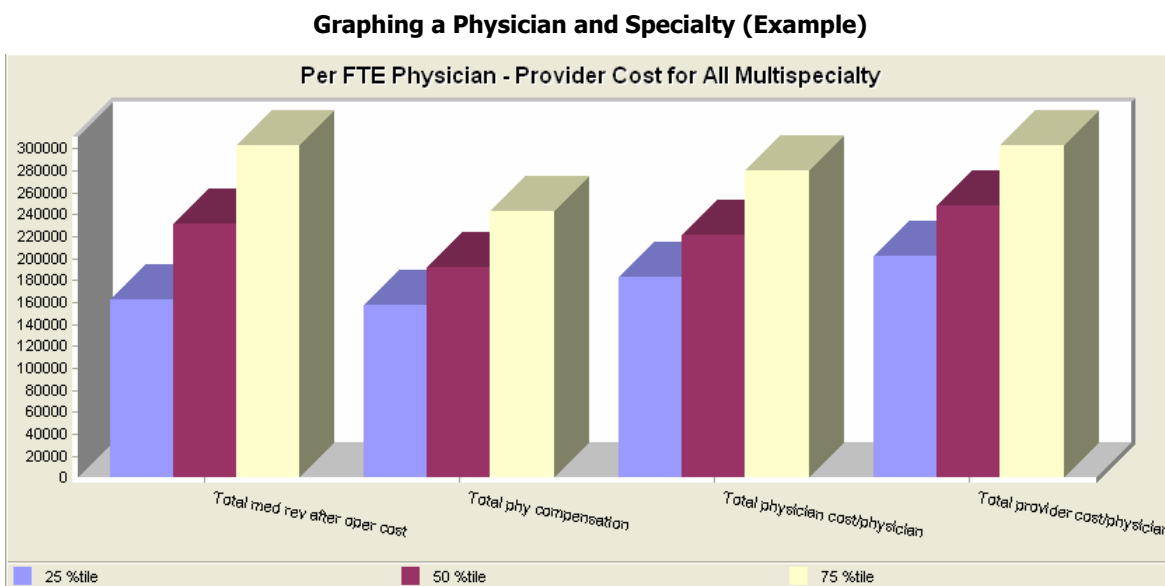
Exporting Data to Excel

You can send Cost Survey data directly to Microsoft® Excel, or you can save the data to an Excel workbook file. You can export all of the data tables that are currently open, only the table that you are currently viewing, or any selected ranges within the current table. The Export to Excel Dialog Box (see diagram below) makes it easy to select the export options that you need.

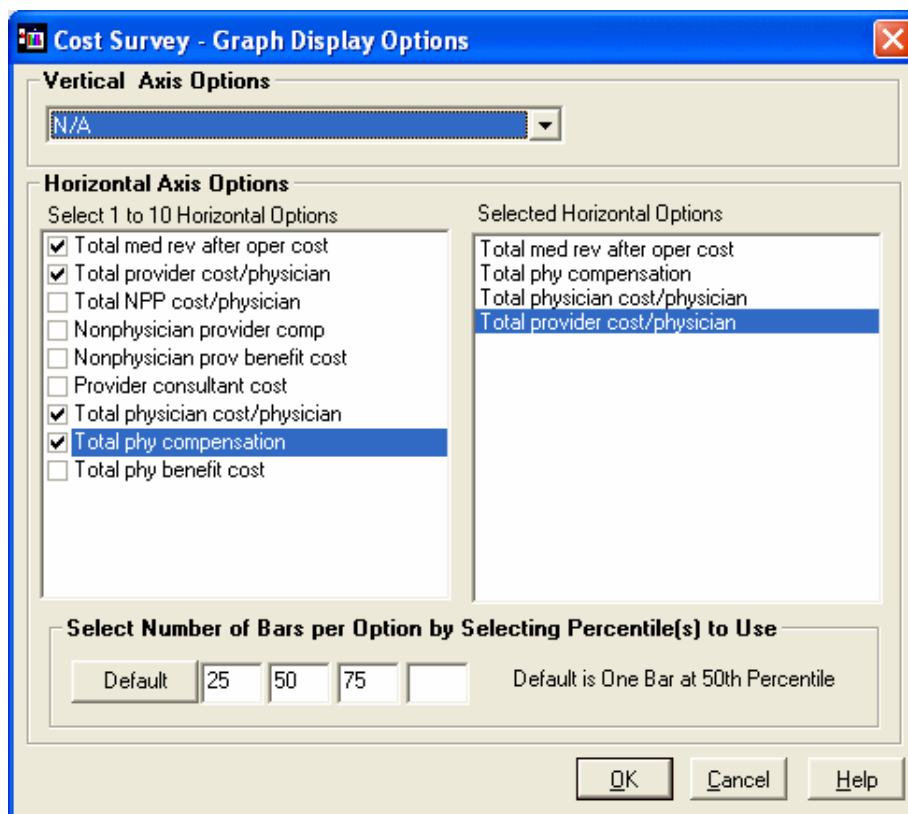


Graphing Data

Cost Survey makes it easy to create graphs. The example below shows a graph created from Table 1.4d: Per FTE Physician – Provider Cost for All Multispecialty. You use the Graph Display Options Dialog Box (see diagram below) to select the graphing options.



Graph Display Options Dialog Box



Practice Performance Report

Cost Survey's Practice Performance Report is a powerful tool that compares a medical practice's performance to MGMA norms. A Practice Performance Report is easy to create and easy to understand. You enter the practice data using convenient financial statement-style screens, and the report prints out in a clear, easy-to-read format. Some examples of the input screens appear below, and an example report follows.

Practice Performance Report – Revenues and Expenses Input Screen

Revenues (% of Total Revenues)			
Current YTD Months		12	
Fiscal Year	<u>1/03-12/03</u>	<u>Annualized 1/03-12/03</u>	
Revenues	Actual \$'s	\$'s	Per
Net fee-for-service revenue	\$0		
Net capitation revenue	\$0		
Other medical revenue	\$0		
Total Revenue	\$0	\$0	
Expenses (% of Total Expenses)			
Expenses	<u>1/03-12/03</u>	<u>Annualized 1/03-12/03</u>	
Overhead Expenses	Actual \$'s	Annualized \$'s	Per
NonPhysician Provider Salaries	\$0		
Medical Support Salaries	\$0		
Auxiliary Department Salaries	\$0		

Practice Performance Report – Balance Sheet Input Screen

Balance Sheet Data (% of Net Medical Revenue)			
Months represented in current YTD		12	
	<u>12/03</u>	<u>12/02</u>	
	Actual \$'s	Percent	\$'s
Net Medical Revenue	\$0	100.00%	\$0
Assets			
Current Assets	\$0		\$0
Noncurrent Assets	\$0		\$0
Total Assets	\$0		\$0
Liabilities			
Current Liabilities	\$0		\$0
Long-term Debt	\$0		\$0
Other non-current Liabilities	\$0		\$0
Total Non-Current Liabilities	\$0		\$0
Total Liabilities	\$0		\$0
Equity			
Retained Earnings (Owners' Equity)	\$0		\$0

Report Output

The following pages show sample output from Cost Survey’s Practice Performance Report.

Please Note! The data shown in the sample output from the Practice Performance Report is NOT actual MGMA data.

Income Statement Input

	<u>1/05-12/05</u>	
Revenue (% of Total Medical Revenue)	\$	Percent
Net fee-for-service revenue	\$476,872	89.32%
Net capitation revenue	\$43,780	8.20%
Net other medical revenue	\$13,236	2.48%
Total medical revenue	\$533,888	100.00%
Net nonmedical revenue	\$0	0.00%
Total revenue	\$533,888	100.00%

	<u>1/05-12/05</u>	
Cost (% of Total Cost)	\$	Percent
Operating Cost		
Total business operating staff	\$43,387	7.39%
Total front office support staff	\$31,913	5.44%
Total clinical support staff cost	\$42,018	7.16%
Total ancillary support staff cost	\$19,129	3.26%
Total employed support staff benefits	\$39,188	6.68%
Total contracted support staff cost	\$2,603	0.44%
Total support staff cost	\$178,237	30.37%
Information technology	\$8,189	1.40%
Drug supply	\$20,620	3.51%
Medical and surgical supply	\$7,578	1.29%
Building and occupancy	\$40,435	6.89%
Furniture and equipment	\$6,769	1.15%
Admin supplies and services	\$11,239	1.91%
Professional liability insurance	\$12,405	2.11%
Other insurance premiums	\$1,521	0.26%
Outside professional fees	\$2,623	0.45%
Promotion and marketing	\$2,212	0.38%
Clinical laboratory	\$12,105	2.06%
Radiology and imaging	\$5,352	0.91%
Other ancillary services	\$2,241	0.38%
Billing purchased services	\$2,743	0.47%
Management fees paid to MSO	\$12,658	2.16%
Misc operating cost	\$9,283	1.58%
Cost allocated to practice from parent	\$10,574	1.80%
Total general operating cost	\$168,546	28.71%
Total operating cost	\$346,784	59.08%

Provider Cost		
Physician Providers		
Total physician compensation	\$179,630	30.60%
Total physician benefit cost	\$35,097	5.98%
Total physician cost	\$214,727	36.58%
Nonphysician Providers		
Nonphysician provider compensation	\$14,453	2.46%
Nonphysician benefit cost	\$3,945	0.67%
Total nonphysician cost	\$18,397	3.13%
Provider Consultants		
Provider Consultant Cost	\$7,070	1.20%
Total Provider Cost	\$240,195	40.92%

Revenues and Cost (% of Total Medical Revenue)

MGMA percentile 50 is the benchmark.

Revenue (% of Total Medical Revenue)	<u>1/05-12/05</u> Percent	MGMA Percent	1/05-12/05 % Difference	Ranking 1/05-12/05
Net fee-for-service revenue	89.32%	87.92%	1.59%	23%
Net capitation revenue	8.20%	8.48%	-3.30%	53%
Net other medical revenue	2.48%	1.55%	59.96%	62%
Total medical revenue	100.00%	100.00%		
Net nonmedical revenue		0.62%		
Total revenue	100.00%			
Cost (% of Total Medical Revenue)	<u>1/05-12/05</u> Percent	MGMA Percent	1/05-12/05 % Difference	Ranking 1/05-12/05
Operating Cost				
Total business operating staff	8.13%	7.17%	13.29%	71%
Total front office support staff	5.98%	5.14%	16.21%	54%
Total clinical support staff cost	7.87%	6.98%	12.76%	53%
Total ancillary support staff cost	3.58%	3.02%	18.45%	55%
Total employed support staff benefits	7.34%	6.59%	11.45%	76%
Total contracted support staff cost	0.49%	0.40%	22.58%	52%
Total support staff cost	33.38%	33.50%	-0.34%	69%
Information technology	1.53%	1.26%	21.30%	56%
Drug supply	3.86%	3.76%	2.69%	55%
Medical and surgical supply	1.42%	1.35%	5.21%	46%
Building and occupancy	7.57%	7.01%	7.97%	70%
Furniture and equipment	1.27%	1.13%	11.99%	51%
Admin supplies and services	2.11%	1.85%	13.64%	65%
Professional liability insurance	2.32%	2.05%	13.08%	51%
Other insurance premiums	0.28%	0.25%	14.09%	60%
Outside professional fees	0.49%	0.44%	10.97%	50%
Promotion and marketing	0.41%	0.37%	11.77%	59%
Clinical laboratory	2.27%	1.69%	34.29%	58%
Radiology and imaging	1.00%	0.93%	7.98%	55%
Other ancillary services	0.42%	0.33%	28.48%	53%
Billing purchased services	0.51%	0.39%	32.67%	64%
Management fees paid to MSO	2.37%	3.01%	-21.27%	42%
Misc operating cost	1.74%	1.51%	15.21%	62%
Cost allocated to practice from parent	1.98%	2.15%	-7.88%	37%
Total general operating cost	31.57%	32.23%	-2.04%	62%
Total operating cost	64.95%	65.55%	-0.92%	72%
Provider Cost				
Physician Providers				
Total physician compensation	33.65%	31.66%	6.27%	42%
Total physician benefit cost	6.57%	6.18%	6.38%	70%
Total physician cost	40.22%	44.33%	-9.27%	49%
Nonphysician Providers				
Nonphysician provider compensation	2.71%	2.24%	20.61%	54%
Nonphysician benefit cost	0.74%	0.61%	20.15%	65%
Total nonphysician cost	3.45%	3.44%	0.25%	58%
Provider Consultants				
Provider Consultant Cost	1.32%	1.03%	28.28%	54%
Total Provider Cost	44.99%	39.85%	12.90%	53%
Total Cost	109.94%	111.07%	-1.01%	74%

Footnote:

1. MGMA benchmark table and selection criteria is: All Multispecialty

Revenues and Operating Expenses (Per FTE Physician)

MGMA percentile 50 is the benchmark.

Provider FTE's 1/05-12/05 1.00

	1/05-12/05	MGMA	1/05-12/05	Ranking
Revenue (Per FTE Physician)	\$/FTE Physician	\$/FTE Physician	% Difference	1/05-12/05
Net fee-for-service revenue	\$476,872	\$476,872	0.00%	40%
Net capitation revenue	\$43,780	\$43,780	0.00%	53%
Net other medical revenue	\$13,236	\$13,236	0.00%	53%
Total medical revenue	\$533,888	\$640,538	-16.65%	41%
Net nonmedical revenue				
Total revenue	\$533,888			
Cost (Per FTE Physician)	1/05-12/05	MGMA	1/05-12/05	Ranking
Operating Cost	\$/FTE Physician	\$/FTE Physician	% Difference	1/05-12/05
Total business operating staff	\$43,387	\$43,387	0.00%	58%
Total front office support staff	\$31,913	\$31,913	0.00%	39%
Total clinical support staff cost	\$42,018	\$42,018	0.00%	38%
Total ancillary support staff cost	\$19,129	\$19,129	0.00%	43%
Total employed support staff benefits	\$39,188	\$39,188	0.00%	57%
Total contracted support staff cost	\$2,603	\$2,603	0.00%	48%
Total support staff cost	\$178,237	\$193,908	-8.08%	51%
Information technology	\$8,189	\$8,189	0.00%	45%
Drug supply	\$20,620	\$20,620	0.00%	54%
Medical and surgical supply	\$7,578	\$7,578	0.00%	42%
Building and occupancy	\$40,435	\$40,435	0.00%	59%
Furniture and equipment	\$6,769	\$6,769	0.00%	46%
Admin supplies and services	\$11,239	\$11,239	0.00%	55%
Professional liability insurance	\$12,405	\$12,405	0.00%	46%
Other insurance premiums	\$1,521	\$1,521	0.00%	53%
Outside professional fees	\$2,623	\$2,623	0.00%	46%
Promotion and marketing	\$2,212	\$2,212	0.00%	55%
Clinical laboratory	\$12,105	\$12,105	0.00%	45%
Radiology and imaging	\$5,352	\$5,352	0.00%	52%
Other ancillary services	\$2,241	\$2,241	0.00%	48%
Billing purchased services	\$2,743	\$2,743	0.00%	56%
Management fees paid to MSO	\$12,658	\$12,658	0.00%	45%
Misc operating cost	\$9,283	\$9,283	0.00%	54%
Cost allocated to practice from parent	\$10,574	\$10,574	0.00%	45%
Total general operating cost	\$168,546	\$188,708	-10.68%	48%
Total operating cost	\$346,784	\$388,853	-10.82%	47%
Provider Cost				
Physician Providers				
Total physician compensation	\$179,630	\$179,630	0.00%	37%
Total physician benefit cost	\$35,097	\$35,097	0.00%	60%
Total physician cost	\$214,727	\$252,602	-14.99%	42%
Nonphysician Providers				
Nonphysician provider compensation	\$14,453	\$14,453	0.00%	44%
Nonphysician benefit cost	\$3,945	\$3,945	0.00%	57%
Total nonphysician cost	\$18,397	\$21,205	-13.24%	47%
Provider Consultants				
Provider Consultant Cost	\$7,070	\$7,070	0.00%	48%
Total Provider Cost	\$240,195	\$226,933	5.84%	43%
Total Cost	\$586,978	\$681,164	-13.83%	46%

Footnote:

1. MGMA benchmark table and selection criteria is: All Multispecialty

Balance Sheet Data (% of Total Medical Revenue)

MGMA percentile 50 is the benchmark.

	12/05		% Difference	MGMA	12/05	12/05
	\$	Percent		Percent	% Difference	Ranking
Total medical revenue	\$533,888	100.00%				
Assets						
Current assets	\$77,912	14.59%		13.27%	-9.98%	49%
Noncurrent assets	\$58,752	11.00%		8.25%	-33.32%	60%
Total assets	\$136,664	25.60%		26.47%	3.31%	55%
Liabilities						
Current liabilities	\$51,557	9.66%		8.24%	-17.21%	60%
Noncurrent liabilities	\$24,218	4.54%		3.50%		54%
Working capital	\$21,612	4.05%		4.08%	0.81%	54%
Total liabilities	\$97,388	18.24%		10.97%	-66.27%	66%
Equity						
Net worth	\$39,277	7.36%		6.73%	-9.31%	49%

Footnote:

1. MGMA benchmark table and selection criteria is: All Multispecialty
2. Due to rounding "Total" may not equal the sum of the detail numbers
3. All MGMA data in MGMA columns is from the 2005 report based on 2004 data

Balance Sheet Data (Per FTE Physician)

MGMA percentile 50 is the benchmark.

Physician FTE's 1.00

	12/05			
	\$'s	MGMA	12/05	MGMA
		\$/FTE Physician	% Difference	Ranking
Assets				
Current assets	\$77,912	\$77,912	0.00%	47%
Noncurrent assets	\$58,752	\$58,752	0.00%	54%
Total assets	\$136,664	\$159,370	14.25%	47%
Liabilities				
Current liabilities	\$51,557	\$51,557	0.00%	52%
Noncurrent liabilities	\$24,218	\$24,218		48%
Working capital	\$21,612	\$21,612	0.00%	51%
Total liabilities	\$97,388	\$68,877	-41.39%	61%
Equity				
Net worth	\$39,277	\$46,697	15.89%	44%

Footnote:

1. MGMA Data source & Selection Criteria All Multispecialty
2. Because the number of responses in each MGMA category vary
3. All MGMA data in MGMA columns is from the 2005 report based on 2004 data.

Staffing Comparison FTE Input

1/05-12/05

Support Staff FTE	RAW FTE
General administrative	0.24
Patient accounting	0.47
General accounting	0.07
Managed care administrative	0.05
Information technology	0.08
Housekeeping, maintenance, security	0.05
Total business oper staff	0.96
Medical receptionists	0.67
Medical secretaries, transcribers	0.16
Medical records	0.27
Other administrative support	0.09
Total front office support staff	1.20
Registered Nurses	0.34
Licensed Practical Nurses	0.30
Medical assistants, nurse aides	0.60
Total clinical support staff	1.23
Clinical laboratory	0.26
Radiology and imaging	0.17
Other medical support services	0.18
Total ancillary support staff	0.61
Total contracted support staff	0.06
Total support staff	4.05
Nonphysician Provider FTE	0.16
Total Physician FTE	1.00

Staffing Comparison (Per FTE Physician)

MGMA percentile 50 is the benchmark.

	1/05-12/05 Per FTE Physician	MGMA Per FTE Physician	1/05-12/05 % Difference	1/05-12/05 Ranking
Support Staff FTE				
General administrative	0.24	0.25	3.28%	42%
Patient accounting	0.47	0.68	31.42%	23%
General accounting	0.07	0.07	4.76%	40%
Managed care administrative	0.05	0.08	32.21%	36%
Information technology	0.08	0.08	-2.55%	43%
Housekeeping, maintenance, security	0.05	0.07	35.03%	38%
Total business oper staff	0.96	0.99	3.51%	38%
Medical receptionists	0.67	1.00	32.45%	25%
Medical secretaries, transcribers	0.16	0.18	7.86%	45%
Medical records	0.27	0.41	33.63%	31%
Other administrative support	0.09	0.10	10.90%	42%
Total front office support staff	1.20	1.67	28.38%	26%
Registered Nurses	0.34	0.32	-3.84%	46%
Licensed Practical Nurses	0.30	0.47	37.06%	38%
Medical assistants, nurse aides	0.60	0.64	7.39%	39%
Total clinical support staff	1.23	1.66	26.24%	24%
Clinical laboratory	0.26	0.26	-0.43%	41%
Radiology and imaging	0.17	0.28	37.16%	35%
Other medical support services	0.18	0.19	5.58%	47%
Total ancillary support staff	0.61	0.69	11.04%	48%
Total contracted support staff	0.06	0.06	-0.15%	46%
Total support staff	4.05	4.24	4.45%	32%
Nonphysician Provider FTE	0.16	0.24	32.89%	33%
Total Physician FTE	1.00			
Total Provider FTE	1.16	1.34	13.33%	33%

Footnote:

1. MGMA benchmark table and selection criteria is: All Multispecialty
2. Due to rounding "Total" may not equal the sum of the detail numbers.

Staffing Comparison (Per FTE Provider)

MGMA percentile 50 is the benchmark.

	1/05-12/05 Per FTE Provider	MGMA Per FTE Provider	1/05-12/05 % Difference	1/05-12/05 Ranking
Support Staff FTE				
General administrative	0.21	0.24	13.81%	46%
Patient accounting	0.40	0.47	13.81%	28%
General accounting	0.06	0.07	13.81%	45%
Managed care administrative	0.04	0.05	13.81%	43%
Information technology	0.07	0.08	13.81%	47%
Housekeeping, maintenance, security	0.04	0.05	13.81%	40%
Total business oper staff	0.82	1.00	17.74%	40%
Medical receptionists	0.58	0.67	13.81%	27%
Medical secretaries, transcribers	0.14	0.16	13.81%	48%
Medical records	0.24	0.27	13.81%	37%
Other administrative support	0.07	0.09	13.81%	46%
Total front office support staff	1.03	1.11	7.24%	28%
Registered Nurses	0.29	0.34	13.81%	49%
Licensed Practical Nurses	0.26	0.30	13.81%	41%
Medical assistants, nurse aides	0.51	0.60	13.81%	45%
Total clinical support staff	1.06	1.09	3.16%	31%
Clinical laboratory	0.22	0.26	13.81%	44%
Radiology and imaging	0.15	0.17	13.81%	37%
Other medical support services	0.15	0.18	13.81%	49%
Total ancillary support staff	0.53	0.45	-15.80%	52%
Total contracted support staff	0.06	0.06	13.81%	49%
Total support staff	3.49	4.28	18.33%	35%
Nonphysician Provider FTE	0.14	0.16	13.81%	33%
Total Physician FTE	0.86	0.74	-16.51%	67%
Total Provider FTE	1.00			

Footnote:

1. MGMA benchmark table and selection criteria is: All Multispecialty
2. Due to rounding "Total" may not equal the sum of the detail numbers.

Staffing Comparison Cost Input

	1/05-12/05 RAW COSTS
Support Staff FTE	\$
General administrative	\$18,187
Patient accounting	\$15,984
General accounting	\$3,280
Managed care administrative	\$2,334
Information technology	\$3,749
Housekeeping, maintenance, security	\$1,734
Total business oper staff	\$45,268
Medical receptionists	\$18,608
Medical secretaries, transcribers	\$6,411
Medical records	\$6,700
Other administrative support	\$2,700
Total front office support staff	\$34,419
Registered Nurses	\$16,501
Licensed Practical Nurses	\$11,687
Medical assistants, nurse aides	\$20,515
Total clinical support staff	\$48,703
Clinical laboratory	\$10,364
Radiology and imaging	\$8,645
Other medical support services	\$7,258
Total ancillary support staff	\$26,267
Total contracted support staff	\$2,603
Total support staff	\$157,261
Nonphysician Provider FTE	0.16
Total Physician FTE	1.00

Staffing Comparison (Costs Per FTE Physician)

MGMA percentile 50 is the benchmark.

	1/05-12/05 Per FTE Physician	MGMA Per FTE Physician	1/05-12/05 % Difference	1/05-12/05 Ranking
Support Staff FTE				
General administrative	\$18,187	\$18,187	0.00%	49%
Patient accounting	\$15,984	\$15,984	0.00%	50%
General accounting	\$3,280	\$3,280	0.00%	48%
Managed care administrative	\$2,334	\$2,334	0.00%	49%
Information technology	\$3,749	\$3,749	0.00%	49%
Housekeeping, maintenance, security	\$1,734	\$1,734	0.00%	50%
Total business oper staff	\$45,268	\$43,387	-4.34%	53%
Medical receptionists	\$18,608	\$18,608	0.00%	49%
Medical secretaries, transcribers	\$6,411	\$6,411	0.00%	49%
Medical records	\$6,700	\$6,700	0.00%	49%
Other administrative support	\$2,700	\$2,700	0.00%	49%
Total front office support staff	\$34,419	\$31,913	-7.86%	56%
Registered Nurses	\$16,501	\$16,501	0.00%	49%
Licensed Practical Nurses	\$11,687	\$11,687	0.00%	50%
Medical assistants, nurse aides	\$20,515	\$20,515	0.00%	49%
Total clinical support staff	\$48,703	\$42,018	-15.91%	68%
Clinical laboratory	\$10,364	\$10,364	0.00%	48%
Radiology and imaging	\$8,645	\$8,645	0.00%	50%
Other medical support services	\$7,258	\$7,258	0.00%	49%
Total ancillary support staff	\$26,267	\$19,129	-37.31%	65%
Total contracted support staff	\$2,603	\$2,603	0.00%	50%
Total support staff	\$157,261	\$193,908	18.90%	28%

Footnote:

1. MGMA benchmark table and selection criteria is: All Multispecialty
2. Due to rounding "Total" may not equal the sum of the detail numbers.

Accounts Receivable Aging

Accounts Receivable Aging

MGMA percentile 50 is the benchmark.

Starting Month 1 Starting Year 2005

Total Gross FFS Charges \$0 Physician FTE's 1.00

Month-Year	Total A/R	Current to 30 Days	31 to 60 Days	61 to 90 Days	91 to 120 Days	Over 120 Days
Jan-05	\$0	\$0	\$0	\$0	\$0	\$0
Feb-05	\$0	\$0	\$0	\$0	\$0	\$0
Mar-05	\$0	\$0	\$0	\$0	\$0	\$0
Apr-05	\$0	\$0	\$0	\$0	\$0	\$0
May-05	\$0	\$0	\$0	\$0	\$0	\$0
Jun-05	\$0	\$0	\$0	\$0	\$0	\$0
Jul-05	\$0	\$0	\$0	\$0	\$0	\$0
Aug-05	\$0	\$0	\$0	\$0	\$0	\$0
Sep-05	\$0	\$0	\$0	\$0	\$0	\$0
Oct-05	\$0	\$0	\$0	\$0	\$0	\$0
Nov-05	\$0	\$0	\$0	\$0	\$0	\$0
Dec-05	\$0	\$0	\$0	\$0	\$0	\$0
Current YTD	\$0	\$0	\$0	\$0	\$0	\$0

% of A/R	Current to 30 Days	31 to 60 Days	61 to 90 Days	91 to 120 Days	Over 120 Days
Practice	0.00%	0.00%	0.00%	0.00%	0.00%
MGMA	57.63%	13.21%	8.36%	4.59%	19.68%
% Difference	100.00%	100.00%	100.00%	100.00%	100.00%
Ranking					

Months Gross FFS Charges in A/R

Practice	0.00
MGMA	1.33
% Difference	100.00%

Rank

Total A/R Per Physician

Practice	0
MGMA	118,118
% Difference	100.00%

Rank

Ratio Analysis

MGMA percentile 50 is the benchmark.

	1/05-12/05	% Difference		Ranking 1/05-12/05
		MGMA	1/05-12/05 Prev. Year	
Total gross charges (Input)	\$0			
Total medical revenue as a % of total gross charges	0.00%			
Nonphysician provider compensation as % of total medical revenue	2.71%	2.24%	-20.61%	54%
Total nonphysician provider cost as % of total medical revenue	3.45%	3.44%	-0.25%	58%
Total physician compensation as % total gross charges	0.00%			
Total physician cost as % total medical revenue	40.22%	44.33%	9.27%	49%
Total physician compensation as % total medical revenue	33.65%	31.66%	-6.27%	42%
Current ratio	1.40	1.25	-0.12	50%
Total asset turnover ratio	3.91	4.42	0.12	48%
Debt to equity ratio	2.48	1.87	-0.32	56%
Debt ratio	71.26%	74.33%	4.13%	56%
Return on total assets	-38.85%	0.25%	15626.62%	<10%
Return on equity	-135.17%	0.98%	13829.91%	<10%