

General Clinic							
Ratio Analysis							
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Year-over-Year	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<strong>Growth</strong>							
Sales Growth	+4%	+5%	+6%	+7%	+8%	+9%	+10%
<strong>Percent of Total Assets</strong>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Inventory	8%	8%	8%	7%	7%	6%	4%
Other Current Assets	42%	52%	62%	67%	70%	65%	51%
Total Current Assets	51%	60%	70%	74%	82%	80%	86%
Long-term Assets	48%	40%	30%	26%	17%	10%	8%
Total Assets	100%	100%	100%	100%	100%	100%	100%
Current Liabilities	34%	29%	22%	20%	18%	17%	13%
Long-term Liabilities	20%	17%	12%	9%	4%	1%	1%
Total Liabilities	44%	46%	34%	29%	22%	18%	12%
Net Worth	56%	54%	66%	71%	77%	82%	87%
<strong>Statement of Income</strong>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Gross Margin	45%	43%	41%	38%	35%	33%	31%
Selling, General & Administrative Expenses	38%	36%	35%	33%	32%	30%	28%
Advertising Expenses	3%	3%	3%	3%	2%	2%	2%
Profit Before Interest and Taxes	10%	9%	7%	6%	5%	10%	11%
<strong>Money Ratios</strong>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Current	2.13	2.04	2.23	2.49	3.17	3.32	7.92
Quick	1.78	2.28	2.87	3.33	4.10	4.99	7.62
Total Debt to Total Assets	0.28	0.20	0.18	0.11	0.07	0.06	0.01
Pre-tax Return on Net Worth	18%	19%	20%	21%	21%	21%	20%
Pre-tax Return on Assets	8%	11%	14%	15%	16%	17%	18%
<strong>Profitability Ratios</strong>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Net Profit Margin	3%	4%	5%	6%	7%	8%	9%
Return on Equity	12%	18%	18%	17%	17%	17%	26%
<strong>Activity Ratios</strong>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Inventory Turnover	33.40	33.80	33.80	33.80	33.80	33.80	24.87
Accounts Payable Turnover	12.69	12.69	12.69	12.69	12.69	12.69	12.69
Payment Days	178.00	174.00	176.25	176.54	180.75	183.00	175.60
Total Asset Turnover	2.39	2.39	2.39	2.17	2.09	1.88	1.79
<strong>Credit Ratios</strong>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Days to Net Worth (Days to Liquidity)	0.47	0.44	0.41	0.39	0.37	0.36	0.31
Current Liab. to Assets	0.82	0.68	0.64	0.72	0.81	0.92	0.80

# Medical Practice Financial Ratios

**J. Max Reiboldt, Coker Group**

## **Medical Practice Financial Ratios:**

**Business of Medical Practice** David Edward Marcinko,2004 An interdisciplinary team of experts teaches newcomers how to open staff and equip an insurance friendly office for patients and how to raise the capital necessary for it New coverage in the second edition includes How to write a medical office business plan Compliance methods Risk and programs The insurance CPT coding issues Six sigma initiatives Futuristic information technology to track clinical outcomes Treatment results and medical care Physician recruitment

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questions in each chapter     *Economics and Financial Management for Nurses and Nurse Leaders* Susan J. Penner, 2013-03-21 Ms Penner does an excellent job of presenting the information and using case examples to increase the readers understanding of the various concepts While I expected this book to be informative I was surprised by how interesting it is I would highly recommend this book to any nurse entrepreneur Nurse Entrepreneur Network This is an excellent book for an undergraduate nursing program Doody's Medical Reviews This is a key health care financial management textbook designed to build the economics and financial management skills nurses and nurse leaders need to use daily This second edition provides several new features that will add to its value as a timely and highly relevant text for RN to BSN BSN and MSN students in a variety of academic nursing programs It is aligned with the standards established by AONE AACN and other health care professional organizations for economics and financial management education The text has been significantly revised to simplify its content and to be useful within both traditional in class formats and hybrid and on line distance courses and programs The book provides multiple opportunities for experiential learning such as writing business plans and health program grant proposals It delivers enhanced discussions of cost benefit analysis and cost effectiveness analysis discusses budget preparation offers strategies for controlling budget costs and updates health reform policy health care spending and other relevant policies and statistics The text discusses patient advocacy and interdisciplinary teamwork as they relate to economic and financial issues Its engaging format promotes the synthesis of economics and finance across the nursing curriculum through the use of case examples end of chapter exercises discussion questions and games based on concepts within the text Additionally tips throughout the book alert students about the need to apply concepts from other aspects of their education to economic and financial situations The text also includes on line supplemental material for teachers and students including Excel spreadsheets games a test bank and PowerPoint slides Key Features Aligned with AACN and AONE guidelines Serves as a primary financial management text for a great variety of nursing academic programs Facilitates experiential learning through end of chapter exercises games tips for synthesizing knowledge and case examples Designed for use in traditional classrooms and for hybrid and on line distance programs Presents new chapter on measuring nursing care with indicators for capacity staffing patient acuity performance and patient flow

**Statistical Reference Index** , 1990     Valuation of a Medical Practice Reed Tinsley, Rhonda W. Sides, Gregory Anderson, 1999-04-28 What is a medical practice worth The answer depends in part on whom you ask Purchasers would say value is based on what they plan to bring to the table sellers assume it's simply a matter of formula applied uniformly across the board In actuality both are correct to a degree While there are basic guidelines used to ascertain values valuation must be determined on a case by case basis as each has a unique set of circumstances that ultimately affects final outcome Covering the specific issues that impact valuation Valuation of a Medical Practice takes you through the entire process highlighting pitfalls and mistakes that are commonly made and that should be avoided Written by Reed Tinsley Rhonda Sides and Gregory D Anderson leading experts

in the field this comprehensive resource clears up the ambiguous question of what exactly constitutes the value of a medical practice. As the authors stress there are two main points to keep in mind. The strength of the practice's income stream and what it produces for the owner's is what creates true value. The key to a successful valuation is deciding whether or not the practice's future income stream will mirror its present income stream. Along with case examples, sample valuation letters and checklists for gathering data as well as an exhaustive appendix and glossary of terms, *Valuation of a Medical Practice* has complete details on Regulatory issues, Medicare fraud and abuse, private benefit private inurement, the Stark Law, Special issues, gross revenues, referral patterns, payer mix, practice efficiencies and transition productivity. Getting started, engagement, preplanning and planning, requesting pertinent data, On site inspection and owner interview, fixed assets, personnel, accounting system, supply, inventory, marketing, physician and management issues. Completing the process, reporting, reviews, reconciling, valuation methods, applying premiums and discounts, obtaining client representations. Straightforward, accessible and exhaustive, this is an important resource for anyone involved in the valuation of a medical practice. When it comes to valuing a medical practice, the parties involved often disagree on how it should be best assessed. Written by leading authorities in the field, this comprehensive resource clears up any confusion by examining and explaining the key issues involved in the valuation process as well as common pitfalls and mistakes that should be avoided. Packed with sample valuation engagement letters, checklists for gathering data and helpful case studies, *Valuation of a Medical Practice* covers all the essential bases from regulatory issues and operating costs to capitalization and fixed assets in short, everything needed for an accurate valuation. *Financial Management of the Medical Practice* J. Max Reiboldt, Coker Group, 2011. The purpose of this book is to help management generalists and administrators attain a sufficient level of understanding of the financial aspects of practice management so that they may successfully function in this position. Provided by publisher.

*Cosmetic Bootcamp Primer* Kenneth Beer, Mary P. Lupo, Vic A. Narurkar, 2011-01-18. Minimally invasive aesthetic procedures continue to be popular with patients so many medical practitioners who have not previously specialized in the field or practiced very widely are either turning to this area or expanding the range of treatments they currently offer. These practitioners require a basic primer to get them up to speed on the details of treatments as well as expert tips on the idiosyncratic demands involved in running an aesthetic practice. The Cosmetic Bootcamp meetings began as a way for colleagues in dermatology, plastic surgery, ophthalmology and otorhinolaryngology to teach each other in a collegial environment. The meetings are designed to provide physicians in these specialties a forum to exchange ideas, explore new technologies and techniques and discuss ways to improve patient care. The focus is on advancing the science and outcomes using a multidisciplinary approach. Drawn from these meetings, *Cosmetic Bootcamp Primer: Comprehensive Aesthetic Management* presents a succinct but comprehensive textbook from a team with extensive experience in training newcomers to the field of aesthetic practice. The first part of the text details how a practice needs to be run for optimum impact and

efficiency Both new and seasoned practitioners will find much advice in this section for improving their daily office operation to help them compete effectively The second section reviews the essentials of the clinical treatments Each of the core aesthetic specialties are included and chapters contain what the editors consider essential information as well as a few pearls The book is supplemented with downloadable resources to enable users to experience the flavor of the actual Cosmetic Bootcamp meetings Future versions of this text will include internet based interactions to foster further discussions For those interested in a more direct interaction please visit Cosmetic Boot Camp to see dates for upcoming meetings

*Medical Group Management* ,1982      *Budgeting and Cost Management for Medical Groups* Craig A. Anderson,1990

*The Business of Medical Practice* David Edward Marcinko,2000      *Annual Statement Studies Financial Ratio Benchmarks 2009-2010* Not Available (NA),2009      *Healthcare Financial Management* ,2009      *Journal of the American Veterinary Medical Association* American Veterinary Medical Association,2003 Vols for 1915 49 and 1956 include the Proceedings of the annual meeting of the association

**The Legal Basis of Medical Practice** Marcel Ed Frenkel,2000 For over 16 years The Journal of Medical Practice Management has been providing physicians and practice managers with insightful topics ranging from daily office activity management to personnel legal and financial issues Editor in Chief Marcel Frenkel MD MBA and the MPM staff have carefully chosen a collection of the most helpful articles dealing with legal issues in the medical practice Topics include Time to Reconsider Without Cause Provisions in Employment Contracts Restrictive Covenants Arbitration Clauses in Contracts between Providers and Patients The Employment Agreement What Every Doctor Needs to Know Practice Guidelines and Medical Malpractice Litigation Spoilation of Evidence The Destruction Alteration or Loss of Medical Records The Duty to Inform Adequate Disclosure and Informed Consent Medical Information and Privileges Liability in Hospital Negligence The Physician Patient Relationship Patient Abandonment Failure to Diagnose Cancer and more      *Medical Economics Encyclopedia of Practice and Financial Management* Lawrence Farber,1984

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