

A/R Analysis
Medical & Surgical Associates, P.A.
Dec 2001

	Prev A/R	Charges Charge%	Payments Profile%	Refunds & Debits	Adjust	Trans-In	Trans-Out	New A/R # Days
Totals for Insurance Category (AE)								
AETNA	30051.06	42581.00 7%	24467.57 65%	0.00	12979.33	876.75	7398.95	28662.96 21
Totals for Insurance Category (BS)								
BLUE CROSS BLUE SHIELD	190741.60	225062.63 36%	124830.40 65%	0.00	66648.66	8919.05	30820.72	202423.50 24
Totals for Insurance Category (CIG)								
CIGNA	120308.95	87165.00 14%	90860.29 83%	0.00	18464.04	6082.85	13986.15	90246.32 32
Totals for Insurance Category (CI)								
COMMERCIAL INSURANCE	142511.76	65770.00 11%	29792.41 33%	0.00	59995.95	12990.20	10676.33	120807.27 57
Totals for Insurance Category (HVM)								
HEALTHCARE VALUE MGMT	74653.58	37950.00 6%	27066.75 81%	0.00	6442.44	4959.26	11767.85	72285.80 56
Totals for Insurance Category (MD)								
MEDICAID	27578.42	13194.10 2%	10618.15 41%	0.00	14991.58	6118.56	4308.43	16972.92 45
Totals for Insurance Category (MR)								
MEDICARE	88362.18	81396.00 13%	51205.83 59%	0.00	35706.45	5200.00	18520.02	69525.88 28
Totals for Insurance Category (PHS)								
PRIVATE HEALTHCARE SYSTEMS	23892.44	14180.00 2%	11673.10 77%	0.00	3465.51	52.17	3040.51	19945.49 51
Totals for Insurance Category (Self-Pay)								
Self-Pay	128174.24	15111.00 2%	66705.52 95%	1803.60	3566.39	80749.19	22149.54	133416.58 175
Totals for Insurance Category (WC)								
WORKERS COMP	32762.16	36052.00 6%	20820.55 61%	0.00	13273.05	1585.78	4865.31	31441.03 27
Grand Totals:	859036.39	618461.73 100%	458040.57 66%	1803.60	235533.40	127533.81	127533.81	785727.75 37

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Totals for Billing Provider (ANDREWS) ANDREWS, M.D., MARY E	77829.15	49544.01 8%	37026.59 61%	76.29	23503.34	14117.86	14117.86	66919.52 39
Totals for Billing Provider (BAKER) BAKER, M.D., JOHN F	40122.90	32345.03 5%	21891.05 69%	39.43	9874.97	6985.15	6985.15	40741.34 34
Totals for Billing Provider (CUMMINGS) CUMMINGS, M.D., CYNTHIA M	113102.91	80597.07 14%	54842.10 66%	95.00	28178.87	18309.62	18309.62	110774.01 38
Totals for Billing Provider (FROST) FROST, M.D., DENNIS B	100324.40	42865.15 7%	46896.12 64%	86.87	26542.27	12823.31	12823.31	69838.03 41
Totals for Billing Provider (HENRY) HENRY, M.D., GEORGE S	24857.70	14561.00 2%	15539.75 73%	0.00	5889.34	789.34	789.34	17989.61 40
Totals for Billing Provider (JONES) JONES, M.D., MICHAEL A	115469.51	71453.09 12%	58798.81 64%	678.94	33591.62	15167.34	15167.34	95211.11 36
Totals for Billing Provider (RHODES) RHODES, M.D., JENNIFER L	10865.73	24807.08 4%	12306.61 71%	20.00	5079.97	2746.78	2746.78	18306.23 35
Totals for Billing Provider (SHEPPARD) SHEPPARD, M.D., JANET C	73057.57	67734.18 12%	43042.00 66%	92.00	21919.24	12025.23	12025.23	75922.51 29
Totals for Billing Provider (SMITH) SMITH, M.D., JAMES D	104273.33	74463.05 13%	49004.71 60%	90.87	32643.98	11988.67	11988.67	97178.56 38
Totals for Billing Provider (WEBB) WEBB, M.D., CHARLES D	106101.20	83761.06 14%	61370.00 67%	228.00	30446.79	15689.54	15689.54	98273.47 32
Totals for Billing Provider (WILLIAMS) WILLIAMS, M.D., PETER H	73302.76	46607.01 8%	40075.60 66%	346.80	20536.69	12471.62	12471.62	59644.28 55
Grand Totals:	839307.16	588737.73 100%	440793.34 65%	1754.20	238207.08	123114.46	123114.46	750798.67 37

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	Prev A/R	Charges Charge%	Payments Profile%	Refunds & Debits	Adjust	Trans-In	Trans-Out	New A/R # Days
Totals for Procedure Category (01) E & M ESTABLISHED PATIENTS	298570.02	249139.00 40%	198194.29 73%	718.56	72258.81	56195.85	56195.85	277974.48 34
Totals for Procedure Category (02) E & M NEW PATIENTS	25756.34	13540.00 2%	11725.81 63%	51.32	6750.85	4050.23	4050.23	20871.00 46
Totals for Procedure Category (03) HOSPITAL SERVICES	85169.87	16150.00 3%	21900.70 56%	5.00	17472.24	12367.65	12367.65	61951.93 69
Totals for Procedure Category (04) IMMUNIZATIONS	9523.12	10442.73 2%	4781.24 52%	15.00	4325.95	1210.00	1210.00	10873.66 36
Totals for Procedure Category (05) LAB / DIAGNOSTIC	95645.16	83931.00 14%	45236.67 51%	174.31	42868.78	10378.26	10378.26	91645.02 30
Totals for Procedure Category (06) OFFICE PROCEDURES	15894.35	34444.00 6%	18503.20 86%	92.51	2951.59	2140.86	2140.86	28976.07 36
Totals for Procedure Category (07) PREVENTATIVE CARE	132668.18	83410.00 13%	71122.22 69%	411.00	32607.37	19811.15	19811.15	112759.59 34
Totals for Procedure Category (08) RADIOLOGY	84551.19	51717.00 8%	39031.77 60%	157.40	26089.83	6633.27	6633.27	71303.99 41
Totals for Procedure Category (09) SURGICAL PROCEDURES	111258.16	75688.00 12%	47544.67 61%	178.50	30207.98	14746.54	14746.54	109372.01 44
Grand Totals:	859036.39	618461.73 100%	458040.57 66%	1803.60	235533.40	127533.81	127533.81	785727.75 37

Productivity Analysis
Medical & Surgical Associates, P.A.
Jan 2001 - Dec 2001

	Units	Total RVUs	Charges	Chg%	Payments	Prof%	Refunds & Debits	Adjust	Transf. In/Out	Net
Billing Provider: CUMMINGS, M.D., CYNTHIA M (CUMMINGS)										
Dec 2001	431.00	548.66	34222.05	6%	29878.08	65%	10.00	15755.00	0.00	-11401.03
Nov 2001	873.00	1056.78	61897.07	10%	36878.59	67%	90.89	17821.64	0.00	7287.73
Oct 2001	792.00	1003.06	61696.12	10%	33937.18	70%	34.50	14238.95	0.00	13554.49
Sep 2001	481.00	707.77	40822.06	7%	24335.80	65%	30.00	12956.82	0.00	3559.44
Aug 2001	449.00	636.53	37279.15	6%	33238.90	66%	111.00	17416.91	0.00	-13265.66
Jul 2001	579.00	750.43	45781.90	8%	31537.31	64%	651.93	17589.62	0.00	-2693.10
Jun 2001	872.00	1074.57	64658.31	11%	49981.07	66%	163.00	25695.24	0.00	-10855.00
May 2001	711.00	1018.32	60448.26	10%	32009.06	67%	35.00	15575.70	0.00	12898.50
Apr 2001	718.00	835.44	51214.37	9%	32126.16	68%	48.00	15358.23	0.00	3777.98
Mar 2001	564.00	741.92	42075.10	7%	22950.50	59%	112.80	15703.83	0.00	3533.57
Feb 2001	581.00	793.46	45455.11	8%	30438.75	68%	10.00	14307.51	0.00	718.85
Jan 2001	777.00	1005.45	55483.18	9%	7105.56	83%	0.00	1421.84	0.00	46955.78
Totals for Billing Provider (CUMMINGS)										
CUMMINGS, M.D., CYNTHIA M	7828.00	10172.39	601032.68	29%	364416.96	66%	1297.12	183841.29	0.00	54071.55
Billing Provider: SMITH, M.D., JAMES D (SMITH)										
Dec 2001	584.00	671.73	45327.04	6%	32793.96	59%	75.87	22691.70	0.00	-10082.75
Nov 2001	698.00	886.34	60970.06	8%	45015.12	65%	118.92	23792.13	0.00	-7718.27
Oct 2001	866.00	1112.13	77526.10	10%	39625.36	62%	45.00	24641.58	0.00	13304.16
Sep 2001	610.00	815.18	55732.03	7%	31518.74	64%	40.00	18031.86	0.00	6221.43
Aug 2001	571.00	800.62	49222.11	6%	33669.68	65%	161.16	17935.49	0.00	-2221.90
Jul 2001	614.00	823.38	55072.98	7%	36468.10	67%	34.97	17568.82	0.00	1071.03
Jun 2001	648.00	903.10	58220.05	8%	41309.75	65%	70.00	22159.53	0.00	-5179.23
May 2001	618.00	951.97	59334.06	8%	35700.50	64%	178.76	19684.57	0.00	4127.75
Apr 2001	707.00	940.94	63431.01	8%	54827.94	67%	197.92	27042.00	0.00	-18241.01
Mar 2001	910.00	1178.81	76684.14	10%	53076.62	74%	85.00	18602.21	0.00	5090.31
Feb 2001	954.00	1200.92	74122.13	10%	56421.92	82%	67.80	12250.04	0.00	5517.97
Jan 2001	1037.00	1418.90	86248.02	11%	7687.89	71%	0.00	3177.09	0.00	75383.04
Totals for Billing Provider (SMITH)										
SMITH, M.D., JAMES D	8817.00	11704.02	761889.73	37%	468115.58	67%	1075.40	227577.02	0.00	67272.53
Billing Provider: WEBB, M.D., CHARLES D (WEBB)										
Dec 2001	446.00	608.78	35917.03	5%	27319.41	65%	65.00	14484.60	0.00	-5821.98
Nov 2001	494.00	658.53	41510.00	6%	27732.12	67%	123.10	13574.58	0.00	326.40
Oct 2001	646.00	841.87	53565.00	8%	43164.49	67%	268.17	21462.44	0.00	-10793.76
Sep 2001	573.00	904.16	53949.03	8%	47019.21	61%	65.00	29551.72	0.00	-22556.90
Aug 2001	1219.00	1662.49	99441.20	14%	40553.10	66%	268.50	20735.46	0.00	38421.14
Jul 2001	428.00	677.41	40257.04	6%	33207.94	66%	78.85	16924.38	0.00	-9796.43
Jun 2001	699.00	1039.77	64980.05	9%	42444.83	63%	139.30	24606.13	0.00	-1931.61
May 2001	582.00	919.02	52422.08	8%	32591.81	63%	47.97	18860.48	0.00	1017.76
Apr 2001	622.00	953.39	61000.01	9%	44903.80	67%	75.00	22604.44	0.00	-6433.23
Mar 2001	782.00	1084.45	64656.02	9%	40872.68	62%	35.00	25285.29	0.00	-1466.95
Feb 2001	636.00	1006.33	62178.07	9%	33132.61	66%	5.00	16797.73	0.00	12252.73
Jan 2001	791.00	1073.30	64015.06	9%	7529.58	81%	0.00	1739.11	0.00	54746.37
Totals for Billing Provider (WEBB)										
WEBB, M.D., CHARLES D	7918.00	11429.50	693890.59	34%	420471.58	65%	1170.89	226626.36	0.00	47963.54
Grand Totals:										
	24563.00	33305.91	2056813.00	100%	1253004.12	66%	3543.41	638044.67	0.00	169307.62

Procedure Analysis
Medical & Surgical Associates, P.A.
Dec 2001

	Units	Unit%	Work RVUs	Pract. Exp. RVUs	Malpract. RVUs	Total RVUs	Charges	Chg%
Billing Provider: CUMMINGS, M.D., CYNTHIA M (CUMMINGS)								
Totals for Procedure Code (99213)								
OFFICE VISIT, ESTAB PT, LEVEL 3	435.00	30%	291.45	291.45	13.05	595.95	28314.00	35%
Totals for Procedure Code (90659)								
FLU VACCINE USE G0008 ALSO	233.00	16%	0.00	0.00	0.00	0.00	4660.00	6%
Totals for Procedure Code (90471)								
IMMUNIZATION ADMINISTRATION	152.00	11%	0.00	0.00	1.52	1.52	1520.00	2%
Totals for Procedure Code (G0008)								
ADMIN FLU VAC USE W/90659	70.00	5%	0.00	0.00	0.00	0.00	490.00	1%
Totals for Procedure Code (99214)								
OFFICE VISIT, ESTAB PT, LEVEL 4	37.00	3%	40.70	37.74	1.48	79.92	3811.00	5%
Totals for Procedure Code (80061)								
CARDIAC RISK	31.00	2%	0.00	0.00	0.00	0.00	1798.00	2%
Totals for Procedure Code (36415)								
VENIPUNCTURE	27.00	2%	0.00	0.00	0.00	0.00	405.00	1%
Totals for Procedure Code (99232)								
HOSP, SUB, MOD COMPLEX	26.00	2%	27.56	9.88	0.78	38.22	2132.00	3%
Totals for Procedure Code (99212)								
OFFICE VISIT, ESTAB PT, LEVEL 2	24.00	2%	10.80	12.24	0.48	23.52	1100.00	1%
Totals for Procedure Code (90782)								
INJECTION THERAPEUTIC	22.00	2%	0.00	2.42	0.22	2.64	220.00	0%
Totals for Procedure Code (99396)								
PREVENTIVE CARE, 40-64	22.00	2%	33.66	27.06	1.10	61.82	3454.00	4%
Totals for Procedure Code (85024)								
CBC/DIFF	18.00	1%	0.00	0.00	0.00	0.00	450.00	1%
Totals for Procedure Code (99395)								
PREVENTIVE CARE, 18-39 YRS.	17.00	1%	23.12	19.38	0.68	43.18	2414.00	3%
Totals for Procedure Code (95117)								
ALLERGY INJ, MULTI @ \$10 EA	16.00	1%	0.00	8.00	0.32	8.32	160.00	0%
Totals for Procedure Code (81002)								
URINALYSIS WITHOUT MICROSCOPY	15.00	1%	0.00	0.00	0.00	0.00	180.00	0%
Totals for Procedure Code (82947)								
GLUCOSE ONE BLOOD SUGAR	14.00	1%	0.00	0.00	0.00	0.00	280.00	0%
Totals for Procedure Code (71020)								
XRAY,CHEST,PA/LAT	12.00	1%	2.64	8.28	0.48	11.40	972.00	1%
Totals for Procedure Code (76092)								
XRAY MAMMO BILAT.,ASYMP	11.00	1%	0.00	0.00	0.00	0.00	1639.00	2%
Totals for Procedure Code (99239)								
HOSP DISCH, > 30MIN	11.00	1%	19.25	6.82	0.55	26.62	1474.00	2%
Totals for Procedure Code (80053)								
COMPREHENSIVE METABOLIC PANEL	9.00	1%	0.00	0.00	0.00	0.00	585.00	1%
Totals for Procedure Code (80076)								
HEPATIC FUNCTION PANEL	9.00	1%	0.00	0.00	0.00	0.00	522.00	1%
Totals for Procedure Code (82270)								
OCCULT STOOL 1-3 SLIDES	9.00	1%	0.00	0.00	0.00	0.00	108.00	0%
Totals for Procedure Code (84443)								
TSH	8.00	1%	0.00	0.00	0.00	0.00	360.00	0%