

**Cost: Reporting & Analysis  
Community Clinic Assoc of LA County  
Coalition of Orange County Community Clinics  
Council of Community Clinics**

**2010 Annual Symposium**

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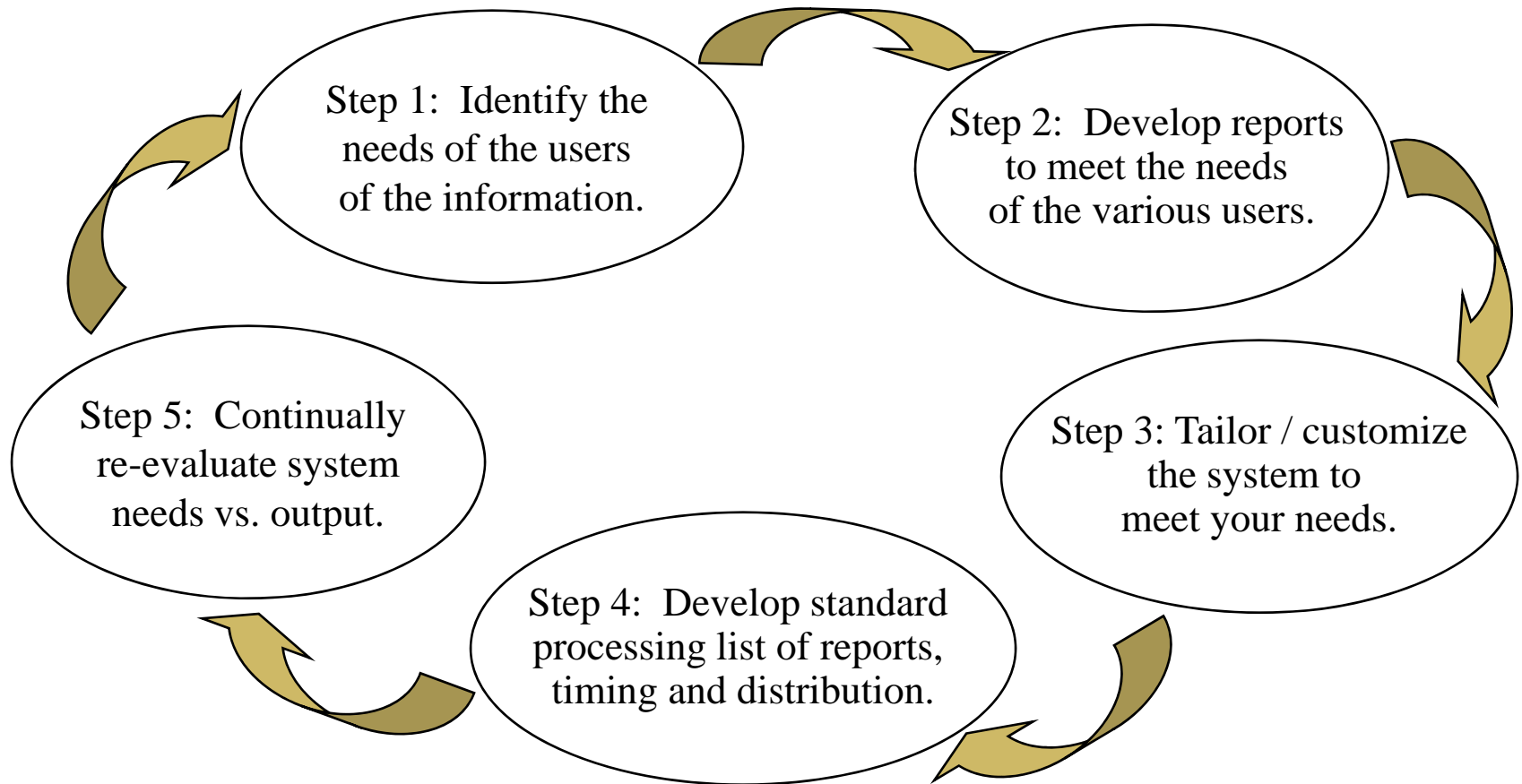
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## GOALS

- To understand the data elements necessary to prepare financial reports needed to assist in managing the finance department and the operations of the CHC.
- To understand the data elements required to prepare regulatory reports.
- To review the use of effective design of the chart of accounts to support internal and external reporting.
- To understand key drivers of cost

## DEVELOPMENT OF THE FINANCIAL MANAGEMENT SYSTEM



## REPORT DEVELOPMENT

- Prepare External Reporting List and Timeline
- Prepare an Internal Report List With Timeframes and Users
- Develop Reports (i.e., format) to Satisfy the Needs of the End User
- Determine the Requirements of Each System to Generate the Information Necessary for the Reports
- Customize Each System Based on the Needs Developed Above

## REPORTING REQUIREMENTS

- A health center must prepare a variety of reports on a monthly, quarterly and annual basis. While each center may have its own internal and external requirements, most prepare the following reports:
  - Uniform Data System (UDS)
  - Financial Status Report (FSR)
  - Single Grant Application and Budget
  - Schedules for the annual audit (as required under OMB Circular A-133 and State single audit requirements)
  - Monthly / Quarterly Expenditure Reporting for State and Local Funding Agencies
  - Medicaid and Medicare Cost Reports
  - Federal, State and Local Tax Returns
  - **Monthly Financial Statement package for Board and Management**
  - Other Board and Management reports
  - Annual budget (and periodic projections)

# INTERNAL REPORTING REQUIREMENTS

## Health Center Management

### Monthly:

- Revenue and Expense Statements by Department / Program
- Days in Accounts Receivable by Payor Source
- Contract Revenue and Receivable Analysis
- Patient Revenue Per Visit by Payor Source

# INTERNAL REPORTING REQUIREMENTS

## Board of Directors/Finance Committee

Monthly Financial Statements, Including:

- Balance Sheet
  - Current Year vs. Prior Year
- Statement of Operations
  - Current Year vs. Budget
  - Current Year vs. Prior Year

## IMPORTANCE OF THE CHART OF ACCOUNTS

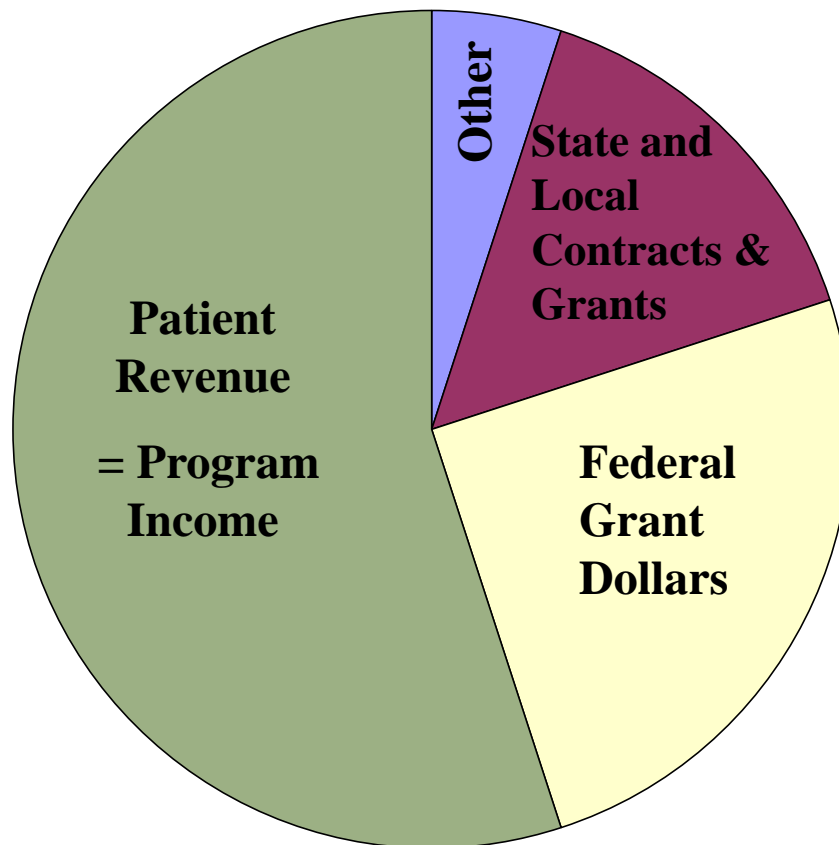
- Many organizations devote considerable resources to preparing internal and external reports. Often, their processes are manual and the reports lacking in detail and analysis.
- By focusing on a carefully thought out and maintained chart of accounts, much of this work can be automated.
- Staff time can be focused on ensuring accurate data is input into the accounting system and in analyzing management and regulatory reports, rather than just completing them.

## IMPORTANCE OF A CHART OF ACCOUNTS, (CONT.)

- When developing the chart of accounts, the health center must understand the specific information needed to be extracted for each financial reporting requirement (e.g., tax, audit, funding agency reports, cost reports, etc.).
- The chart of accounts should also reflect the reporting requirements for internal management reports (e.g., managed care reports, etc.).
- The community health center should leave room for expansion for new programs and funding sources when developing their chart of accounts.

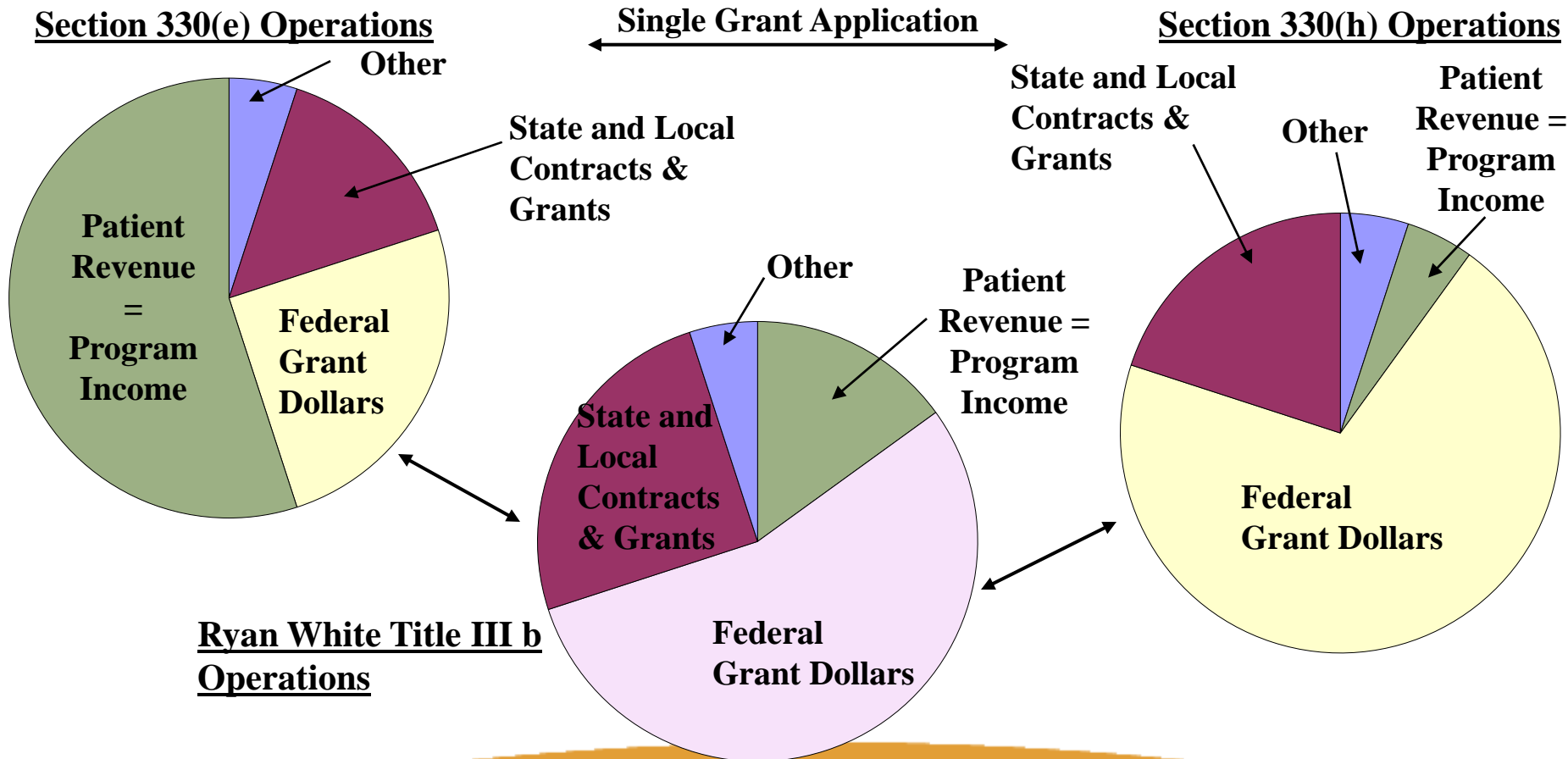
## ESTABLISHING A CHART OF ACCOUNTS

Total Budget Concept Health Center – Single BRHC Grantee



# ESTABLISHING A CHART OF ACCOUNTS

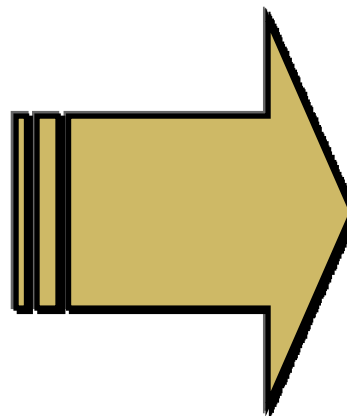
Total Budget Concept Health Center – Multiple BPHC Grantee



## ESTABLISHING A CHART OF ACCOUNTS

- The chart of accounts must be designed to produce information for each of these reports. This is done by identifying the following accounts and sub-accounts for each general ledger entry:

- Account Number and Description
- Net Asset Class
- Federal Grant Programs
- Other Grants and Contracts
- Sites
- Departments



**No specific order  
within the chart  
of accounts**

## ESTABLISHING A CHART OF ACCOUNTS

Examples of Main Account Numbers (natural accounts):

1000's	Assets
2000's	Liabilities
3000's	Net Assets
4000's	Revenue
5000's	Personnel Expenses (Salaries & Wages, Fringe Benefits)
6000's	Other Than Personnel Expenses
9000's	Non-Operating Expenses (e.g. Bad Debt, Depreciation)

# ESTABLISHING A CHART OF ACCOUNTS

## **Examples of Net Asset Classes:**

- 0 Unrestricted net assets
- 1 Temporarily restricted net assets
- 2 Permanently restricted net assets

## **Examples of Federal Grant Programs:**

- 0 None
- 1 Community Health Center (330e)
- 2 Homeless Grant (330h)
- 3 HRSA Ryan White Title III
- 4 CDC

## **Examples of Other Grants and Contracts:**

- 02 City Department of Health
- 23 State Primary Care
- 33 City Ryan White Title I
- 37 Community Development Block Grant

## ESTABLISHING A CHART OF ACCOUNTS

### Examples of Sites:

- 01 West Side
- 02 East Side
- 03 Homeless Shelter
- 08 Public High School

### Examples of Departments:

- 001 Adult Medicine
- 008 OB/GYN
- 165 Health Education
- 258 Finance

## ESTABLISHING A CHART OF ACCOUNTS

Net Asset Class is used to track whether grant funds and contributions are **unrestricted**, **temporarily restricted**, or **permanently restricted** (*Financial Accounting Standards No. 116 and 117*).

Federal Grant Programs - Federal agencies require all grantees to track the federal programs that grant funds are supporting. This includes all activities (revenue and expenses) within the scope of the project that are included in the grant application (budget). (The same could be true for state and local grants)

## ESTABLISHING A CHART OF ACCOUNTS

Reporting segments should also match reporting needs. For example, UDS Table 8A requires costs broken out for the following categories:

Medical Staff	Pharmacy
Lab and X-Ray	Pharmaceuticals
Medical Other Direct	Other Professional
Dental	Enabling
Mental Health	Facility
Substance Abuse	Administration

The chart of accounts should be designed to easily segregate expenses by these categories. This will eliminate the need for extensive crosswalks between the trial balance and the UDS report. Also, the report should be run just for CHC-related expenses...

## ESTABLISHING A CHART OF ACCOUNTS

For example, the following account is for revenue from a city grant for health education at a specific location:

<u>Category</u>	<u>Description</u>	<u>Number</u>
Account Name	-Grant Revenue	-4470
Net Asset Class	-Unrestricted Net Assets	-0
Program Number	-Community Health Center	-1
Contract Number	-City Department of Health	-02
Site	-West Site	-01
Department	-Health Education	-165

The account coding will look like this: 4470-0-1-02-01-165

## FINANCIAL REPORTING

Most sophisticated accounting systems provide reporting flexibility through the *Masking Feature*.

Masking allows the reporting of financial activity for specific programs/ departments through the entry of part of an account number or segment with the remainder “*Masked*” [i.e., entered as a “?” or another character] representing all possible Digits.

Masking Can Be Used for All Reporting Levels

- Financial Statements
- Trial Balance
- Detailed General Ledger

## FINANCIAL REPORTING

### Examples of Reporting Using Masking:

- All grant revenue 4470-?-?-??-??-???
- All accounts for CHC scope ????-?-1-??-??-???
- City Health Education activity ????-?-?-02-??-???
- West Site Revenue 4???-?-?-??-01-???
- Health Education Personnel Costs 5???-?-?-??-??-165

# EXAMPLE OF USE OF MASKING IN FINANCIAL REPORTING

**ABC Health Center - Salary and Benefit Cost by Site and Department (51??-??????)**

Position	Total Salary	Direct Salaries	Indirect Salaries	Site A	Site B	Site C
<b>Medical:</b>	\$ 150,000	\$ 60,000	\$ 90,000	\$ 60,000	\$	\$ 100,000
Internist/Medical Dir.	100,000	100,000				
Pediatrics	90,000	90,000		90,000		
Dentist	110,000	110,000			110,000	
Internist	100,000	100,000			50,000	50,000
Internist	110,000	110,000				110,000
Adult Medicine	100,000	100,000		100,000		
Internist	65,000	65,000		65,000		
Nurse Practitioner	70,000	70,000			70,000	
Nurse Practitioner	75,000	75,000				75,000
Nurse Practitioner						
<b>Enabling Services/Other Health:</b>	30,000	30,000		30,000		
Nutritionist	30,000	30,000		30,000		
Nutritionist	33,000	33,000				
HIV Counselor						33,000
<b>Administration:</b>	125,000		125,000			
Executive Director	90,000		90,000			
Chief Financial Officer	100,000		100,000			
Chief Operating Officer	45,000		45,000			
Senior Accountant	65,000		65,000			
Billing Manager	75,000		75,000			
Billing Clerks	84,000		84,000			
Security Guards						
<b>Patient Support:</b>	66,000		66,000			
Medical Records Clerks	125,000		125,000			
Receptionists	63,000		63,000			
Cashiers						
<b>Facility:</b>	70,000		70,000			
Housekeeping	\$ 2,031,000	\$ 973,000	\$ 1,058,000	\$ 375,000	\$ 230,000	\$ 368,000
<b>Total</b>			253,920	90,000	55,200	88,320
Fringe Benefit						
<b>Total Salaries and Benefits</b>			\$ 1,311,920	\$ 465,000	\$ 285,200	\$ 456,320

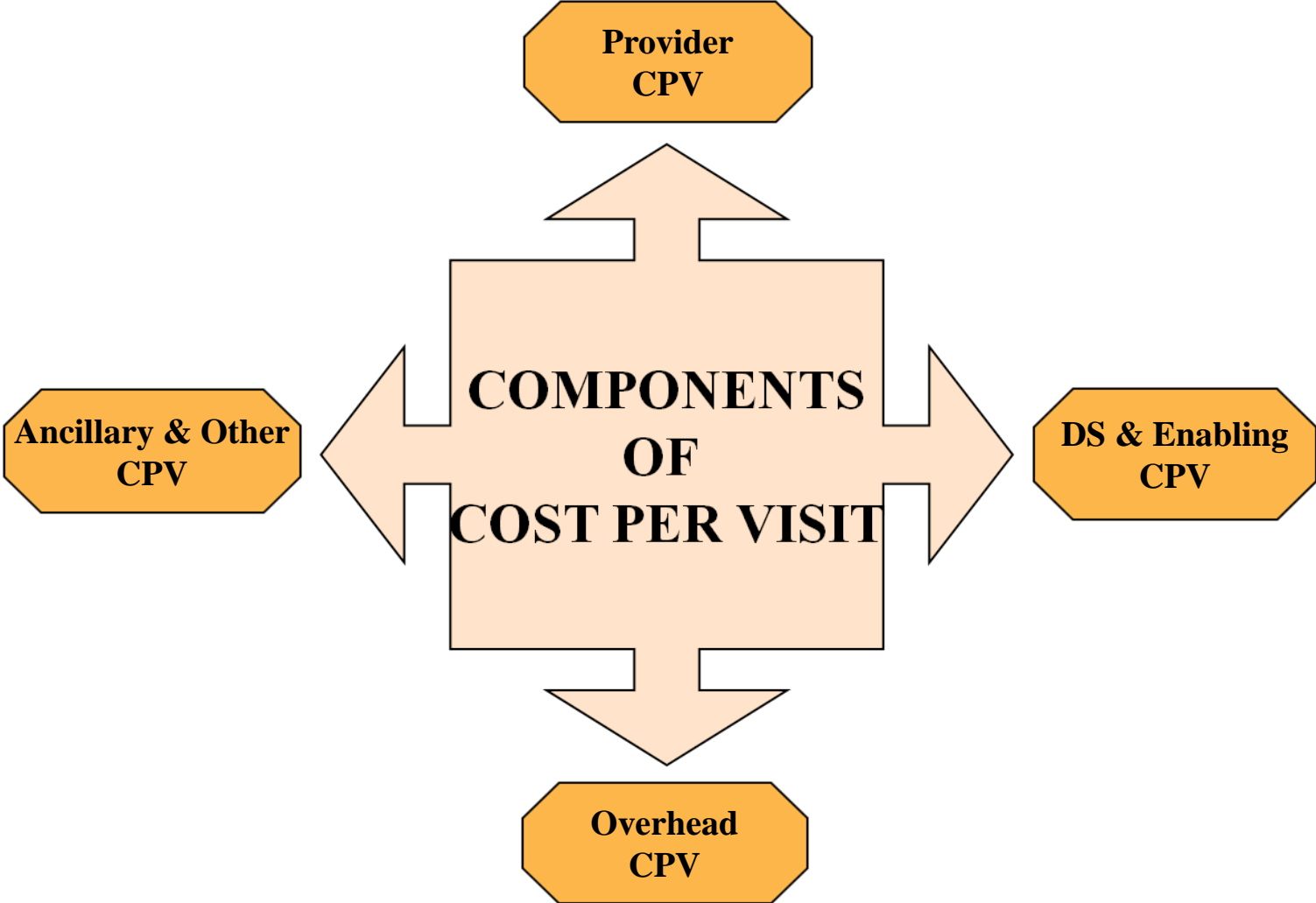
## CHART OF ACCOUNTS AND FINANCIAL REPORTING

### Balance Sheet Issues:

- For the health center to produce a balance sheet by reporting segments (i.e. - program, site, department), it is necessary to allocate activity of balance sheet accounts. This is an option, but not a requirement for external purposes.
- The health should track Patient Accounts Receivable and Revenues (gross, contractual allowances & bad debt) by payor, so it can easily monitor from the general ledger by payor and calculate days outstanding.

## ONGOING ACTIVITIES

- Annually, reassess the data elements required to complete each report
  - External regulatory reports are often changed from year-to-year
  - Internal reporting needs are dynamic and must follow changes in the organization's business model and information needs
- Following this reassessment, analyze the chart of accounts to determine what account numbers and coding schemes need to be added or eliminated.



## COMPARING COST DRIVERS

The following table represents sample data from a PCA:

Components of Cost per Visit	Health Center A	Health Center B	Health Center C	Health Center D	Health Center E	Health Center F	PCA Median	National Median
Provider	\$ 34.53	\$ 40.81	\$ 52.43	\$ 59.63	\$ 45.70	\$ 45.23	\$ 45.47	\$ 39.48
Direct Provider Support	\$ 13.89	\$ 21.50	\$ 28.00	\$ 22.03	\$ 29.74	\$ 16.39	\$ 21.77	\$ 21.99
Enabling	\$ 12.08	\$ 9.63	\$ 20.76	\$ 16.96	\$ 54.63	\$ 3.27	\$ 14.52	\$ 5.48
Overhead	\$ 50.63	\$ 78.31	\$ 59.55	\$ 49.00	\$ 76.81	\$ 66.79	\$ 63.17	\$ 48.82
<b>Total Cost per Visit Prior to Ancillary and Other</b>	<b>\$ 111.13</b>	<b>\$ 150.25</b>	<b>\$ 160.74</b>	<b>\$ 147.62</b>	<b>\$ 206.88</b>	<b>\$ 131.68</b>	<b>\$ 144.93</b>	<b>\$ 118.83</b>
Ancillary and Other	\$ 7.77	\$ 3.71	\$ 75.40	\$ 1.80	\$ 11.93	\$ 22.52	\$ 9.85	\$ 17.38
<b>Total</b>	<b>\$ 118.90</b>	<b>\$ 153.96</b>	<b>\$ 236.14</b>	<b>\$ 149.42</b>	<b>\$ 218.81</b>	<b>\$ 154.20</b>	<b>\$ 154.78</b>	<b>\$ 134.49</b>

## COMPONENTS OF COST PER VISIT

### Provider

- Physician Productivity
- Physician Salary & Fringe
- Midlevel Productivity
- Midlevel Salary & Fringe
- Midlevel/Physician Mix

### Direct Provider Support

- Staffing Ratios
- Direct Provider Support Mix
- Direct Provider Support Salaries & Fringe

### Enabling

- Staffing Ratios
- Other Staff who Engage in Enabling Services

### Overhead

- Staffing ratios
- Overhead % of Total Cost
- Facility Overhead
- Administrative Overhead

### Ancillary & Other

- Dental
- Pharmacy
- Radiology
- Lab
- WIC
- Other Programs

## PHYSICIAN PRODUCTIVITY

*Data Source:* Internal Reports, Worksheet B of the Medicare Cost Report

<u>Cost Component</u> Physician Productivity (by provider type)	<u>Calculation</u> Total Physician Visits Physician FTEs	<u>Comparison</u> Productivity Standards
<b><i>COMPARATIVE DATA BY SPECIALTY:</i></b>		
General and Internal Medicine	<u>Health Center</u> <sup>(1)</sup> 3,566	<u>MGMA</u> <sup>(2)</sup> 3,651
Family Practice	3,858	4,367
Pediatrics	3,623	4,771
Obstetrics & Gynecology	3,679	2,962
Median of all Physicians	3,682	4,009

<sup>(1)</sup> Data is from proprietary Health Center Database maintained by RSM McGladrey Inc.

<sup>(2)</sup> Data is from *Physician Compensation and Production Survey: 2004 Report Based on 2003 Data (MGMA 2004)*  
Represents Ambulatory Encounters only.

## PRODUCTIVITY DRIVERS

### *DRIVERS OF PROVIDER PRODUCTIVITY:*

- **Provider Mix (Number of Physicians, Nurse Practitioners, etc.)**
- **Percent of Time spent in Patient Care**
- **Adequate Infrastructure to Support Providers**
- **Number of Scheduled Patients plus Walk-Ins**
- **Use of EMR??**

## **PRODUCTIVITY DRIVER – TIME SEEING PATIENTS**

### **ISSUES FOR CONSIDERATION:**

- **What is the standard workweek? 35 Hours? 40 Hours?**
- **How many sessions is a full-time provider responsible for? Weekly average is 7-8, average hours in clinic are 28 - 32.**
- **How is inpatient/on-call time handled?**
- **When are meetings scheduled? During lunch? On weekends? At night?**
- **How is Quality Assurance Peer Review coordinated?**
- **How is travel time taken into account?**

# PHYSICIAN SALARIES

<u>Cost Component</u>	<u>Example</u>	<u>Comparison</u>
Physician Salary	Total Physician Salaries/ Total Physician FTEs	Regional Salaries

## *COMPARATIVE DATA BY SPECIALTY:*

	<u>Health Center (1)</u>	<u>MGMA</u>
General and Internal Medicine	\$ 131,455	\$ 159,252
Family Practice	\$ 135,148	\$ 157,481
Pediatrics	\$ 129,779	\$ 158,867
Obstetrics & Gynecology	\$ 201,068	\$ 237,191
Median of all Physicians	\$ 136,136	\$159,252

(1) Data extracted from RSM proprietary National Ambulatory Care Database.

## PHYSICIAN COST PER VISIT

***Data Source:* Medicare Cost Report, Worksheet A, Line 1, Column 5 Divided by Worksheet B, Line 1, Column 2**

<b><u>Cost Component</u></b>	<b><u>Calculation</u></b>	<b><u>Comparison</u></b>
<b>Physician Cost per Medical Visit Standards</b>	<b>Total Physician Cost / Total Medical Visits</b>	<b>Evaluate Against Cost per Visit</b>

**Example: \$585,862 Salary & Fringe Cost/11,546 visits = \$50.74/visit**

**National Median for Health Centers - \$44.00 <sup>(1)</sup>**

<sup>(1)</sup> Data is from proprietary Health Center Database maintained by RSM McGladrey Inc.

## PHYSICIAN COST PER VISIT – COMPENSATION & PRODUCTIVITY

**Productivity is the #1 Driver of Cost**

	Physician Salary	Physician Productivity	Physician Salary per Visit	Facility Overhead Cost per Physician	Facility Overhead per Visit	Facility and Physician Salary Cost per Visit
Health Center A	\$ 128,359	4,700	\$ 27.31	32,000	\$ 6.81	\$ 34.12
National Median	\$ 125,534	3,694	\$ 33.98	32,000	\$ 8.72	\$ 42.70

**While Health Center A has higher Physician Salary Costs, thus higher absolute costs than the national average, it also has higher productivity. This ultimately leads to a *lower* cost per visit.**

## MIDLEVEL PRODUCTIVITY

***Data Source:* Internal Reports, Worksheet B of the Medicare Cost Report**

<u>Cost Component</u>	<u>Calculation</u>	<u>Comparison</u>
Midlevel Productivity	Total Midlevel Visits / Midlevel FTEs	Productivity Standards

<b><i>COMPARATIVE DATA BY MIDLEVEL TYPE:</i></b>	<u>Health Center</u> <sup>(1)</sup>	<u>MGMA</u> <sup>(2)</sup>
Nurse Practitioners	2,535	2,351
Physician Assistants	3,077	3,106
Nurse Midwives	2,361	1,876
Median of all Midlevels	2,596	2,351

<sup>(1)</sup> Data is from proprietary Health Center Database maintained by RSM McGladrey Inc.

<sup>(2)</sup> Data is from *Physician Compensation and Production Survey: 2004 Report Based on 2003 Data* (MGMA: 2004).

## PROVIDER COST-EFFECTIVENESS

Provider Name	Total Visits	Base Pay	Base Pay per Visit	Base Pay % of Total Pay	Float Pay	Inpatient Pay	Stipend	Incentive Pay	Total Provider Pay	Total Pay per Visit
Jones, Bill	2,494	141,741	56.83	0.44	888	169,756	0	7,083	322,349	129.25
Name, Tony	3,129	149,814	47.88	0.92	0	1,730	7,692	625	162,642	51.98
Mercedes, Bob	3,138	147,089	46.87	0.80	0	19,556	0	9,993	183,395	58.44
Kalararam, Ramaa	2,524	114,829	45.49	0.98	0	0	0	0	117,714	46.64
Sauce, Sinetra	2,751	124,345	45.20	0.85	0	17,670	0	734	145,631	52.94
Alvadama, Eduardo	3,883	138,174	35.58	0.83	0	20,975	0	4,837	167,338	43.10
PAtel, Vikram	3,629	121,749	33.55	0.85	1,560	4,676	3,077	7,233	143,445	39.53
Tong,Qao	3,621	121,388	33.52	0.89	8,125	0	0	2,479	135,810	37.51
Gupta, Anupama	3,709	116,567	31.43	0.82	975	7,861	9,616	3,707	141,611	38.18
Chan, Milo	4,755	137,325	28.88	0.57	0	74,762	10,000	9,200	239,361	50.34
Soriano, Elsie	4,800	134,271	27.97	0.81	600	8,759	0	20,020	166,531	34.69
Sallo, Dan	4,843	117,478	24.26	0.69	700	28,232	10,000	10,815	170,107	35.12
Sans, Karim	6,010	144,556	24.05	0.62	48,738	5,491	10,000	12,922	232,377	38.67
Mayana, JL	2,057	48,444	23.55	0.96	0	0	0	0	50,513	24.56
Yes, JT	4,122	96,073	23.31	0.93	538	0	0	3,785	103,686	25.15
<i>Median</i>			33.52	0.83						39.53

*Drivers of Direct Medical Support Staff (DMS) Costs*

- **Productivity**
- **Ratio of Direct Medical Support Staff to Providers**
- **DMS Compensation**

## PROVIDER SUPPORT

- **Direct Provider Support Staff includes Medical Support Supervisors, Nurses, Medical Attendants, Dental Assistants, Phlebotomists, Medical Receptionists, Nurses Aides, and QA Coordinators/Medical Transcribers.**
- **Direct Provider Support Staff should be evaluated based on salary including fringe benefits and in relation to the number of physicians and midlevel providers.**
- **Health centers can develop a model of delivery where Direct Provider Support Staff can increase provider productivity and cost effectiveness (e.g., staff can perform basic tasks, such as checking weight and blood pressure, leaving physicians more time for complicated patient care).**

## PROVIDER SUPPORT

<u>Cost Component</u>	<u>National Median</u>
▪ Avg. # of DMS per Provider	2.38
▪ RNs, LPNs, Medical Assistants, Nurse Aides per Provider	1.4
▪ Avg. DMS Salary (1)	\$34,281
▪ Avg. DMS Cost per Provider (1)	\$81,558
▪ Avg. DMS Cost per Visit (1)	\$16.76

(1) Assumes a 23% fringe benefit rate.

## MEDICAL PROVIDER SUPPORT

Service Category	National CHC Ratio to Medical Providers	National CHC Cost per Medical Visit	National CHC Average Salary Per FTE
Medical Support Supervisors	0.14	\$ 1.96	\$ 40,882
Nurses - RN	0.48	\$ 6.33	\$ 38,247
Nurses - LPN	0.53	\$ 4.04	\$ 25,783
Medical Attendants	0.66	\$ 5.55	\$ 23,509
Phlebotomists	0.14	\$ 1.46	\$ 24,640
Managed Care Support (Clinical)	0.06	\$ 0.58	\$ 38,678
Referral Coordinators	0.12	\$ 1.40	\$ 23,383
Patient Triage Support	0.11	\$ 1.28	\$ 27,277
Medical Receptionists	0.63	\$ 3.65	\$ 21,289
Nurse Aide	0.31	\$ 2.54	\$ 19,030
QA Coordinator / Medical Transcriber	0.09	\$ 0.90	\$ 27,884
<b>Direct Medical Support Overall</b>	<b>2.38</b>	<b>\$ 16.76</b>	<b>\$ 27,871</b>

## OTHER SUPPORT INDICATORS

	Exam Rooms per Provider	Total Visits per Square Foot	Medical Visits per Medical Square Foot	% of Total Space Devoted to Medical
Health Center A	2.25	3.25	5.45	50%
Health Center B	1.98	1.12	2.32	26%
Health Center C	2.37	1.66	2.12	69%
Health Center D	1.79	1.66	1.55	69%
<b>National Median</b>	<b>2.32</b>	<b>1.76</b>	<b>2.99</b>	<b>50%</b>

\* Data is from proprietary Health Center Database maintained by RSM McGladrey Inc.

## STAFFING PER PROVIDER

### SUPPORT PER MEDICAL PROVIDER FTE (1)

	Admin Staff per Provider FTE (2)	Billing/MI S Staff per Provider FTE	Medical Records Staff per Provider FTE	Facility Staff per Provider FTE	Enabling Staff per Provider FTE	Other Staff per Provider FTE (3)	Direct Medical Support per Provider FTE	<b>Total Support Staff per Provider FTE</b>
Health Center A	0.84	1.12	0.38	0.32	0.25	1.76	1.60	<b>6.27</b>
Health Center B	1.07	0.80	0.29	N/A	0.09	0.14	3.09	<b>5.48</b>
Health Center C	1.22	0.21	0.85	N/A	0.58	N/A	1.38	<b>4.24</b>
Health Center D	0.95	1.23	0.68	N/A	0.98	0.29	2.20	<b>6.33</b>
<b>Median - National</b>	<b>0.96</b>	<b>0.74</b>	<b>0.36</b>	<b>0.24</b>	<b>0.61</b>	<b>0.69</b>	<b>2.41</b>	<b>5.87</b>
<b>MGMA</b>	<b>0.34</b>	<b>0.65</b>	<b>0.53</b>	<b>0.09</b>	<b>N/A</b>	<b>0.60</b>	<b>1.95</b>	<b>3.99</b>

(1) Medical Providers - Physicians & Midlevels

(2) Executive, finance & administrative

(3) Other includes Non-Medical/Dental and Ancillary

## OTHER SUPPORT INDICATORS

### SUPPORT PER TOTAL PROVIDER FTE (1)

	Admin Staff per Provider FTE (2)	Billing/MI S Staff per Provider FTE	Medical Records Staff per Provider FTE	Facility Staff per Provider FTE	Enabling Staff per Provider FTE	Other Staff per Provider FTE (3)	Direct Support per Provider FTE	<b>Total Support Staff per Provider FTE</b>
Health Center A	0.84	1.12	0.38	0.32	0.25	1.76	1.60	<b>6.27</b>
Health Center B	0.81	0.60	0.80	N/A	0.07	0.11	2.34	<b>4.15</b>
Health Center C	0.87	0.15	0.21	N/A	0.42	N/A	1.08	<b>3.13</b>
Health Center D	0.64	0.83	1.23	N/A	0.66	0.19	2.10	<b>4.87</b>
<b>Median - National</b>	<b>0.79</b>	<b>0.53</b>	<b>0.39</b>	<b>0.24</b>	<b>0.57</b>	<b>0.43</b>	<b>2.02</b>	<b>5.01</b>

(1) Includes all providers

(2) Executive, finance & administrative

(3) Other includes Non-Medical/Dental and Ancillary

## STAFFING PER VISIT

	VISITS PER SUPPORT STAFF FTE							
	Admin <sup>(1)</sup>	Billing /MIS	Medical Records	Facility Staff	Enabling	Other Staff <sup>(2)</sup>	Direct Support	Total Support Staff
<b>Medical Visits</b>	<b>3,567</b>	<b>4,792</b>	<b>10,586</b>	<b>14,906</b>	<b>5,592</b>	<b>6,059</b>	<b>1,585</b>	<b>588</b>
<b>Total Visits</b>	<b>4,249</b>	<b>6,110</b>	<b>11,611</b>	<b>16,945</b>	<b>6,112</b>	<b>6,453</b>	<b>1,626</b>	<b>668</b>

- **Visits per support ties together both provider productivity as well as staffing ratios.**
- **Health centers must consider provider productivity in looking at staffing ratios. If the health center is below national medians in productivity, do they need as many support staff per provider? Or is provider productivity held down by inadequate support?**

<sup>(1)</sup> Executive, finance & administrative

<sup>(2)</sup> Other includes Non-Medical/Dental and Ancillary