

# 2022 MGMA Cost and Revenue Survey Question Checklist



The quality of our reported results depends upon the completeness and accuracy of every response.

**Learn more about the benefits of participating.**

**[Click here to view the survey guide and learn more about what's included in each question.](#)**

Use the checklist below to help you compile answers in preparation for survey participation.

**(\*Asterisks denote required questions)**

## PRACTICE PROFILE INFO

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | <b>*For the purpose of reporting the information in this questionnaire, what fiscal year was used?</b>   |
| <input type="checkbox"/> | How many branch/satellite clinics did your practice have, not counting the primary location?   |
| <input type="checkbox"/> | Number of exam/treatment rooms?  |
| <input type="checkbox"/> | What was the gross square footage of all practice facilities?  |
| <input type="checkbox"/> | Does this practice/location rent or own its space?   |
| <input type="checkbox"/> | How many years has this practice/location been open?   |
| <input type="checkbox"/> | What accounting method was used for tax reporting purposes?  |
| <input type="checkbox"/> | What accounting method was used for internal management purposes?  |
| <input type="checkbox"/> | Did your practice provide ancillary/supplementary services? Such services are those that are provided as part of, or are wholly owned by the practice. |



| CHARGES                  |  |
|--------------------------|--|
| <input type="checkbox"/> | Gross fee-for-service charges  |
| <input type="checkbox"/> | Adjustments to fee-for-service charges   |
| <input type="checkbox"/> | Adjusted fee-for-service charges<br>(Gross fee-for-service charges – Adjustments to fee-for-services charges)  |
| <input type="checkbox"/> | Bad debts due to fee-for-service activity  |
| <input type="checkbox"/> | Gross charges for patients covered by capitation contracts   |
| <input type="checkbox"/> | Total gross charges<br>(Gross fee-for-service charges + Gross charges for capitation contracts)  |
| REVENUE                  |  |
| <input type="checkbox"/> | <b>*Total net fee-for-service collections/revenue</b>  |
| <input type="checkbox"/> | Gross capitation revenue   |
| <input type="checkbox"/> | Purchased services for capitation patients   |
| <input type="checkbox"/> | Net capitation revenue<br>(Gross capitation revenue - Purchased services for capitation patients)  |
| <input type="checkbox"/> | Incentive-based revenue  |
| <input type="checkbox"/> | Other medical revenue  |
| <input type="checkbox"/> | Revenue from the sale of medical goods and services  |
| <input type="checkbox"/> | Gross revenue from other medical activities<br>(Incentive-based revenue + Other medical revenue + Revenue from sale of medical goods and services)   |
| <input type="checkbox"/> | Cost of sales and/or cost of other medical activities  |
| <input type="checkbox"/> | Net other medical revenue<br>(Gross revenue from other medical activities - Cost of sales/other medical activities)  |
| <input type="checkbox"/> | <b>*Total medical revenue</b><br>(Total net fee-for-service collections/revenue + Net capitation revenue + Net other medical revenue)  |
| <input type="checkbox"/> | Nonmedical revenue (investment and rental revenue)   |
| <input type="checkbox"/> | Extraordinary nonmedical revenue   |
| <input type="checkbox"/> | Financial support from parent organization (subsidies)   |
| <input type="checkbox"/> | Goodwill amortization  |
| <input type="checkbox"/> | Nonmedical cost (income taxes)   |
| <input type="checkbox"/> | Extraordinary nonmedical cost  |
| <input type="checkbox"/> | Net nonmedical income or loss<br>((Nonmedical revenue + Extraordinary nonmedical revenue + Financial support from parent organization (subsidies) - Goodwill amortization - Nonmedical cost - Extraordinary nonmedical cost) |



## SUPPORT STAFF

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | General administrative FTE and Cost  |
| <input type="checkbox"/> | Patient accounting FTE and Cost  |
| <input type="checkbox"/> | General accounting FTE and Cost  |
| <input type="checkbox"/> | Managed care administrative FTE and Cost   |
| <input type="checkbox"/> | Information technology FTE and Cost  |
| <input type="checkbox"/> | Housekeeping, maintenance, security FTE and Cost   |
| <input type="checkbox"/> | <b>*Total business operations support staff FTE and Cost</b><br>(Add General administrative through Housekeeping, maintenance, security) |
| <input type="checkbox"/> | Medical receptionists FTE and Cost   |
| <input type="checkbox"/> | Medical secretaries, transcribers FTE and Cost   |
| <input type="checkbox"/> | Medical records FTE and Cost   |
| <input type="checkbox"/> | Other administrative support FTE and Cost  |
| <input type="checkbox"/> | <b>*Total front office support staff FTE and Cost</b><br>(Add Medical receptionists through Other administrative support)                |
| <input type="checkbox"/> | Registered nurses FTE and Cost   |
| <input type="checkbox"/> | Licensed practical nurses FTE and Cost   |
| <input type="checkbox"/> | Medical assistants, nurse's aides FTE and Cost   |
| <input type="checkbox"/> | <b>*Total clinical support staff FTE and Cost</b><br>(Add Registered nurses through Medical assistants, nurse's aides)                   |
| <input type="checkbox"/> | Clinical laboratory FTE and Cost   |
| <input type="checkbox"/> | Radiology and imaging FTE and Cost   |
| <input type="checkbox"/> | Other medical support services FTE and Cost  |
| <input type="checkbox"/> | <b>*Total ancillary support staff FTE and Cost</b><br>(Add Clinical laboratory, through Other medical support services)                  |
| <input type="checkbox"/> | <b>*Total employed support staff FTE and Cost</b><br>(Business operations + Front office + Clinical + Ancillary)                         |
| <input type="checkbox"/> | <b>*Total employed support staff benefit cost</b>  |
| <input type="checkbox"/> | Total contracted support staff (temporary) FTE and Cost  |
| <input type="checkbox"/> | <b>*Total support staff FTE and Cost</b><br>(Total employed support staff + Benefit cost + Contracted support staff)                     |



| EXPENSES                 |  |
|--------------------------|--|
| <input type="checkbox"/> | Information technology   |
| <input type="checkbox"/> | Drug supply  |
| <input type="checkbox"/> | Medical and surgical supply  |
| <input type="checkbox"/> | Building and occupancy   |
| <input type="checkbox"/> | Building depreciation  |
| <input type="checkbox"/> | Furniture and equipment  |
| <input type="checkbox"/> | Furniture and equipment depreciation   |
| <input type="checkbox"/> | Administrative supplies and services   |
| <input type="checkbox"/> | Professional liability insurance premiums  |
| <input type="checkbox"/> | Other insurance premiums   |
| <input type="checkbox"/> | Legal fees   |
| <input type="checkbox"/> | Consulting fees  |
| <input type="checkbox"/> | Outside professional fees  |
| <input type="checkbox"/> | Promotion and marketing  |
| <input type="checkbox"/> | Clinical laboratory  |
| <input type="checkbox"/> | Radiology and imaging  |
| <input type="checkbox"/> | Other ancillary services   |
| <input type="checkbox"/> | Billing and collections purchased services   |
| <input type="checkbox"/> | Management fees paid to an MSO or PPMC   |
| <input type="checkbox"/> | Miscellaneous operating cost   |
| <input type="checkbox"/> | Cost allocated to medical practice from parent organization  |
| <input type="checkbox"/> | <b>*Total general operating cost</b><br><b>(Add Information technology through Cost allocated to medical practice)</b> |
| <input type="checkbox"/> | <b>*Total operating cost</b><br><b>(Total support staff cost + Total general operating cost)</b>                       |



**PROVIDERS**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Advanced practice provider provider compensation   |
| <input type="checkbox"/> | Advanced practice provider provider benefit cost   |
| <input type="checkbox"/> | <b>*Total advanced practice provider FTE and Cost<br/>(Advanced practice provider compensation + Advanced practice provider benefit cost)</b>                        |
| <input type="checkbox"/> | Primary care physicians FTE  |
| <input type="checkbox"/> | Nonsurgical specialty physicians FTE   |
| <input type="checkbox"/> | Surgical specialty physicians FTE  |
| <input type="checkbox"/> | Total physician compensation   |
| <input type="checkbox"/> | Total physician benefit cost   |
| <input type="checkbox"/> | <b>*Total physicians FTE and Cost<br/>(Primary care FTE + Nonsurgical FTE + Surgical physicians FTE)<br/>(Total physician compensation + Physician benefit cost)</b> |
| <input type="checkbox"/> | <b>*Total providers FTE and Cost<br/>(Total advanced practice providers + Total physicians)</b>  |

**NET INCOME**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | <b>*Total medical revenue after operating cost<br/>(Total medical revenue - Total operating cost)</b>                                      |
| <input type="checkbox"/> | <b>*Net practice income or loss<br/>(Total medical revenue after operating cost - Total provider cost + Net nonmedical income or loss)</b> |

**PERFORMANCE AND PRODUCTION**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Current to 30 days in A/R  |
| <input type="checkbox"/> | 31 to 60 days  |
| <input type="checkbox"/> | 61 to 90 days  |
| <input type="checkbox"/> | 91 to 120 days   |
| <input type="checkbox"/> | Over 120 days  |
| <input type="checkbox"/> | Total Accounts Receivable<br><b>(Current to 30 days + 31 to 60 days + 61 to 90 days + 91 to 120 days + Over 120 days)</b>            |
| <input type="checkbox"/> | Did your practice re-age accounts receivable when a balance was transferred to a secondary carrier or the patient's private account? |
| <input type="checkbox"/> | Medicare percent of gross charges  |
| <input type="checkbox"/> | Medicaid percent of gross charges  |
| <input type="checkbox"/> | Commercial percent of gross charges  |



**PERFORMANCE AND PRODUCTION (CONTINUED)**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Workers' compensation percent of gross charges   |
| <input type="checkbox"/> | Charity care percent of gross charges  |
| <input type="checkbox"/> | Self-pay percent of gross charges  |
| <input type="checkbox"/> | Other federal government payers percent of gross charges   |
| <input type="checkbox"/> | <b>*Total payer mix gross charges</b><br><b>(Add Medicare through Other federal government payers)</b> |
| <input type="checkbox"/> | <b>*Work RVUs</b>  |
| <input type="checkbox"/> | <b>*Total RVUs</b>   |
| <input type="checkbox"/> | <b>*Number of individual patients</b>  |
| <input type="checkbox"/> | Number of patient encounters   |