

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI**

IN RE:
PIONEER HEALTH SERVICES, INC., ET AL.¹
Debtor

**CHAPTER 11
CASE NO. 16-01119-NPO**

APPLICATION TO EMPLOY HORNE LLP AS CONSULTANTS

COMES NOW Pioneer Health Services, Inc., and files this its Application to Employ Horne LLP as Consultants, and in support thereof, would show unto this Honorable Court the following, to-wit:

1. On March 30, 2016, *Pioneer Health Services, Inc.*, No. 16-01119-NPO, *Pioneer Health Services of Patrick County, Inc.*, No. 16-01120-NPO; *Pioneer Health Services of Newton County, LLC*, No. 16-01121-NPO; *Pioneer Health Services of Stokes County, Inc.*, No. 16-01122-NPO; *Pioneer Health Services of Choctaw County, LLC*, No. 16-01123-NPO; *Pioneer Health Services of Oneida, LLC*, No. 16-01124-NPO; and *Pioneer Health Services of Monroe County, Inc.* filed their Voluntary Petitions for relief under Chapter 11 of Title 11, United States Code (the “Bankruptcy Code”). On April 8, 2016, *Pioneer Health Services of Early, LLC*, No. 16-01243-NPO, filed its Voluntary Petition for relief under Chapter 11 of the Bankruptcy Code, and that case was administratively consolidated into the “main” case of *Pioneer Health Services, Inc.*, No. 01119-NPO,

¹ On April 6, 2016, the bankruptcy cases of *Pioneer Health Services of Patrick County, Inc.*, No. 16-01120-NPO; *Pioneer Health Services of Newton County, LLC*, No. 16-01121-NPO; *Pioneer Health Services of Stokes County, Inc.*, No. 16-01122-NPO; *Pioneer Health Services of Choctaw County, LLC*, No. 16-01123-NPO; *Pioneer Health Services of Oneida, LLC*, No. 16-01124-NPO; and *Pioneer Health Services of Monroe County, Inc.*, No. 16-01125-NPO were administratively consolidated into the bankruptcy case of *Pioneer Health Services, Inc.*, No. 16-01119-NPO. Debtor *Pioneer Health Services of Early County, LLC*, No. 16-01243-NPO, filed its Chapter 11 bankruptcy case on April 8, 2016. *Pioneer Health Services of Early County, LLC*, No. 16-01243-NPO was administratively consolidated into the “main” case of *Pioneer Health Services, Inc.*, No. 16-01119-NPO, on April 15, 2016. Debtor *Medicomp, Inc.*, No. 16-01126, filed its Chapter 11 bankruptcy case on March 30, 2016. *Medicomp, Inc.* was administratively consolidated into the “main” case of *Pioneer Health Services, Inc.*, No. 16-01119-NPO, on June 29, 2016. All of these cases are hereinafter referred to collectively as “the Debtor”.

on April 15, 2016 (these consolidated cases are hereinafter referred to collectively as “Pioneer”). On March 30, 2016, Medicomp, Inc. (“Medicomp”) filed its Voluntary Petition for relief under the Bankruptcy Code. *Medicomp, Inc.* was administratively consolidated into the “main” case of *Pioneer Health Services, Inc.*, No. 16-01119-NPO, on June 29, 2016. All of the Debtors remain in possession of their assets and properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code, and are hereinafter referred to collectively as “the Debtor”.

2. To date, no trustee or examiner has been appointed in these cases. An Official Committee of Unsecured Creditors has been appointed in the Pioneer cases.

3. To perform its duties as Debtor-in-Possession, the Debtor requires the services of a consultant in connection with the duties which are more fully described in the engagement letter which is attached hereto as **Exhibit “A”** and incorporated herein by reference.

4. The Debtor has discussed with Gregory D. Anderson of Horne LLP (the “Consulting Firm”), 101 Madison Plaza, Hattiesburg, Mississippi 39402, the availability of the Consulting Firm to be employed as Consultants for the Debtors-in-Possession in these cases and to perform the services required herein.

5. The Debtor is informed and believes that the Consulting Firm has the appropriate skills and personnel needed to provide the consulting services required by this estate. The Consulting Firm has agreed to perform the services described in Exhibit “A” hereto for the estimated fees which are also described therein, to seek interim compensation as permitted by 11 U.S.C. §331 and accept as its fees such amount as determined by the Court.

6. As outlined in the Affidavit of Gregory D. Anderson, CPA/ABV, CVA, attached hereto as **Exhibit "B"** and incorporated herein by reference, the Debtor has determined that the Consulting Firm is a disinterested person in the meaning of 11 U.S.C. §101 (13).

7. For the foregoing and all other necessary and proper purposes, the Debtor desires to retain the Consulting Firm as its consultants in this case.

WHEREFORE, PREMISES CONSIDERED, the Debtor respectfully prays that upon a hearing hereof, this Honorable Court will enter its Order approving the employment of the Consulting Firm, effective March 30, 2016. The Debtor prays for such other and more general relief as this Court may deem just.

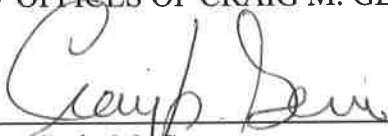
This, the 4th day of October, 2016.

Respectfully submitted,

PIONEER HEALTH SERVICES, INC.

By Its Attorneys,

LAW OFFICES OF CRAIG M. GENO, PLLC

By  _____
Craig M. Geno

OF COUNSEL:

Craig M. Geno, Esq.; MSB No. 4793
Jarret P. Nichols, Esq.; MSB No. 99426
LAW OFFICES OF CRAIG M. GENO, PLLC
587 Highland Colony Parkway
Ridgeland, MS 39157
601-427-0048 - Telephone
601-427-0050 - Facsimile

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CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have caused to be served this date, via electronic filing transmission, a true and correct copy of the above and foregoing to all creditors and parties in interest, all creditors of PHS Stokes and to the following:

Ronald H. McAlpin, Esq.
ronald.mcalpin@usdoj.gov

William H. Leech, Esq.
bleech@cctb.com

Christopher J. Steiskal, Esq.
christopher.j.steiskal@usdoj.gov

Darryl S. Laddin, Esq.
dladdin@agg.com

Sean C. Kulka, Esq.
sean.kulka@agg.com

James A. McCullough, II
jmccullough@brunini.com

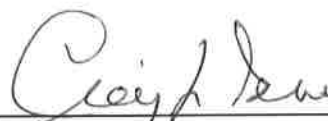
Matt P. Weiner, Esq.
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robert.e.dozier@usdoj.gov

Brian I. Swett, Esq.
bswett@mcguirewoods.com

David N. Usry, Esq.
David.Usry@usdoj.gov

THIS, the 4th of October, 2016.



Craig M. Geno

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI**

**IN RE:
PIONEER HEALTH SERVICES, INC., ET AL.
Debtor**

**CHAPTER 11
CASE NO. 16-01119-NPO**

EXHIBIT "A"



101 Madison Plaza
Hattiesburg, MS 39402
601.268.1040
601.264.4551 F
HORNELLP.COM

September 2, 2016

Mr. Michael Morgan, Co-CRO
Pioneer Health Services
110 Pioneer Way
Magee, Mississippi 39111

Re: Fair Market Value Physician Compensation

Dear Mr. Morgan:

The purpose of this engagement letter is to document our understanding of the proposed arrangements to provide the consulting services of HORNE LLP ("HORNE") to Pioneer Health Services ("Pioneer"). The following describes the project and engagement terms as we understand them from our communications with you.

Situational Analysis

Pioneer owns, operates, and manages rural hospitals and other healthcare facilities in the southeastern United States. Pioneer is in the midst of bankruptcy proceedings and has contracted with HMP for consulting services, including a review of physician agreements ("Agreements") at the following healthcare facilities owned and/or managed by Pioneer (collectively, "the Facilities"):

- Pioneer Community Hospital of Aberdeen
- Pioneer Community Hospital of Early
- Pioneer Community Hospital of Patrick

In light of regulatory constraints applicable to physician compensation, Pioneer has requested HORNE to provide information to assist in due diligence related to historical compensation and production levels for physician services provided under the Agreements at the Facilities and render its conclusions of fair market value compensation for certain physicians.

Value Proposition

Our philosophy is simple—we strive to ensure that the value of the services HORNE provides is greater than the cost of the services rendered. Accordingly, our highest priority will be to ensure that you receive excellent services from HORNE.

Mr. Michael Morgan, Co-CRO
 Pioneer Health Services
 September 2, 2016
 Page 2

HORNE will assist Pioneer by preparing an analysis of historical physician compensation paid by Pioneer in comparison to published survey data by physician specialty. For certain physicians, HORNE will render and report on its conclusions as to whether compensation arrangements between Pioneer and individual physicians are representative of fair market value. It is our understanding that Pioneer will use our conclusions to document and support fair market value for services provided under each Agreement. Unless specifically engaged to do so, our opinion will not constitute an opinion of commercial reasonableness.

In the detailed description of services below, we have outlined our scope of services based on our discussions with you and your selection of service options.

Phase I			
Phase I will include an initial review of historical data for each physician including the following:			
<ul style="list-style-type: none"> • Interviews with key management personnel to better understand practice operations and underlying trends • Summary of agreements and compensation structure • Review of historical compensation compared to published survey data 			
Phase I will also include a market letter presenting the results of the initial analysis and will not include an opinion of fair market value.			
	Aberdeen	Patrick	Early
Fixed Fee per Physician	\$1,250	\$1,250	\$1,250

Phase II: For Physicians Exceeding Median Compensation	
Determination of fair market value compensation	●
Perform productivity benchmarking for the Physicians, including a review of each physician's work relative value units	●
Perform financial statement benchmarking for the Physicians	●
Response Time: draft report delivery in business days from date of receipt of requested information	20
Fixed Fee per Physician	\$1,900

We will send an individual invoice for each Physician requested under each phase and will begin work on the Physician's analysis upon receipt of payment for such invoice.

Mr. Michael Morgan, Co-CRO
Pioneer Health Services
September 2, 2016
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Additional Services

Professional Services Arrangements

In the event that a conclusion of fair market value is required for a Professional Services Arrangement for services provided by a multi-physician group, a work change order letter including an expanded scope and an estimate of additional fees will be issued for your review and approval before any work begins.

Additional Benchmarking Reports

In addition to a conclusion of fair market value for each physician, an additional report may be provided which includes each of the following physician benchmarks:

- Analysis of A/R indicators and key collection ratios relative to published survey data for physician practices
- Documentation of historical compensation to productivity ratios relative to specialty-specific market data for each physician
- Graphical analysis of production and E&M coding trends for physician services

Our additional fee for this report is \$1,400 per physician and may be requested for any physician(s) of your choice. Excerpts from our sample report are attached as Appendix A for your review.

Definition of Fair Market Value

The definition of fair market value to be reported in our analysis will include the following:

Fair Market Value means the value in arm's-length transactions, consistent with the general market value. "General market value" means the price an asset would bring as a result of bona fide bargaining between well-informed buyers and sellers who are not otherwise in a position to generate business for the other party, or the compensation that would be included in a service agreement as the result of bona fide bargaining between well-informed parties to the agreement who are not otherwise in a position to generate business for the other party, on the date of acquisition of the asset or at the time of the service agreement. Usually, the fair market price is the price at which bona fide sales have been consummated for assets of like type, quality and quantity in a particular market at the time of acquisition, or the compensation that has been included in bona fide service agreements with comparable terms at the time of the agreement, where the price or compensation has not been determined in any manner that takes into account the volume or value of anticipated or actual referrals.¹

¹ 42 CFR §411.351.

Mr. Michael Morgan, Co-CRO
Pioneer Health Services
September 2, 2016
Page 4

Information Request

Upon receipt of the signed engagement letter and individual request for each Physician Phase II analysis, we will provide you an information request under separate cover. Once we have received the information, we will provide you with an assessment of the completeness and accuracy of the information received. Should we not receive the information timely or receive incomplete and/or inaccurate data, we will immediately make an assessment of any additional time and/or procedures that will be required to complete the project. We will prepare a work change order with an estimate of additional fees and any changes in the report due date as a result of additional time and work.

In completing our engagement, we will rely on certain representations from you and/or other parties to the arrangement. Key representations made to us in the course of this engagement will be set forth in writing in a special section in our report, and upon review, any necessary revisions to these representations may be made. Based on your use of our calculations or conclusions presented in the draft report or your request for the issuance of our final report, you will be confirming that these representations are true, correct, and complete, to the best of your knowledge and belief.

Confirmation

The attached Standard Terms and Conditions apply to this engagement and are an integral part of our agreement. If you are in agreement with the foregoing arrangements, please indicate your acceptance by signing below and returning a copy of this letter to us. Please call with any questions you have regarding any aspects of this engagement. We appreciate this opportunity to be of service and look forward to working with you on this project.

Sincerely,

HORNE LLP



Gregory D. Anderson, CPA/ABV, CVA
Partner

Enclosures

cc: Katherine G. Watts, CPA, CHC

Mr. Michael Morgan, Co-CRO
Pioneer Health Services
August 25, 2016
Page 5

Accepted by: PIONEER COMMUNITY HOSPITAL OF ABERDEEN

By: [Signature]

Dated: 8/30/16, 2016

Accepted by: PIONEER COMMUNITY HOSPITAL OF EARLY

By: Benji M Cushing, CEO Early

Dated: 8/30/16, 2016

Accepted by: PIONEER COMMUNITY HOSPITAL OF PATRICK

By: [Signature]

Dated: 8/30/16, 2016

HORNE LLP
STANDARD TERMS AND CONDITIONS

A. Acceptance of Project Before this project can be accepted, we require a signed original of this letter be returned to our office within 10 business days from the date it was issued. However, we reserve the right to accept this project if this letter is submitted after 10 business days. Commencement of work on this engagement is contingent upon our internal independence confirmation as well as our client engagement acceptance process.

B. Analysis Oversight and Management Function We will assist the client and/or the client's legal counsel by providing our conclusion of consulting services. The client is responsible for the analysis and, therefore, has a responsibility to be in a position in fact and appearance to make an informed judgment about it. Accordingly, the client agrees to the following:

- The client will oversee the analysis and evaluate the results of the arrangements.
- The client will make any decisions that involve management functions related to the engagement.
- The client will accept responsibility for any contractual arrangements related to this report.

C. Non Solicitation The client hereby affirms that the costs of recruiting personnel can be significant and agree that they will not in any way solicit for employment the employees of HORNE. If for whatever reason, unless otherwise agreed to in writing between HORNE and the client, an employee of HORNE becomes an employee of the client during the period from the execution of this agreement, and continuing for a period ending one year after the date of our report or the termination of HORNE's

services, whichever is later, the client will pay as consideration for such employment a placement fee. The placement fee will be equal to 25 percent of the employee's gross compensation paid by HORNE for the preceding 12-month period or, if employed less than 12 months, for the entire period of employment.

Likewise, HORNE hereby agrees that it will not in any way, unless otherwise agreed to in writing by HORNE and the client, solicit for employment the client's employees and affirms that it will likewise pay as consideration for its employment of employees a placement fee equal to 25 percent of the employee's gross compensation paid by the client for the preceding 12-month period or, if employed less than 12 months, for the entire period of employment.

D. Dispute Resolution Resolution of all disputes shall be exclusively governed and settled in accordance with the provisions of this paragraph. Any dispute arising out of or relating to this engagement will be resolved by binding arbitration conducted before a panel of three arbitrators in accordance with the United States Arbitration Act and, to the extent not inconsistent with such law, the Professional Accounting and Related Services Dispute Resolution Rules of the American Arbitration Association. The arbitration shall be conclusive, final and binding upon the parties, their successors and assigns. Judgment upon an arbitration award may be entered in any court of competent jurisdiction. The arbitration proceeding shall be held in or near the city in which the contracting HORNE office is located. The arbitrator may allow the parties to conduct reasonable discovery, shall give effect to applicable statutes of limitation in determining any claim and shall determine any controversy concerning whether a claim is arbitrable. The expenses of the arbitration, including the fee of the

arbitrator shall be borne by one or more of the parties as determined by the arbitrator; provided, however, that each party to the arbitration shall pay and bear the cost of its own legal fees and expenses and the arbitrator shall not make an award of such fees and expenses. The parties further agree that prior to institution of any arbitration proceeding, and without waiving any right to demand arbitration, they may mutually elect and agree to seek mediation or conciliation of their dispute pursuant to the Non-Binding Dispute Resolution Services of the American Arbitration Association and any such election shall not be construed as a waiver by either party of its right to arbitrate any dispute pursuant to the terms of this engagement letter.

E. Litigation Fees for any services that may be required to defend our report in litigation, including conferences, depositions, court appearances and testimonies if required, are not included in our engagement fee and will be deemed to be part of a separate engagement and will be governed by the terms and conditions of a subsequent engagement letter.

F. Governing Law The parties agree that any dispute or claim arising out of or relating to the engagement will be governed by and construed in accordance with the laws of the State of Mississippi without regard to conflicts of law provisions.

G. Response to Legal Process In the event HORNE or any of its partners or employees is requested or authorized by the client or are required by government regulation, subpoena or other legal process, to produce documents or personnel as witnesses at deposition, hearing or trial, with respect to any services performed pursuant to this engagement, the client will, if HORNE is not a party to the

proceeding in which the information is sought, reimburse HORNE for its reasonable professional time and expenses incurred in responding to such requests.

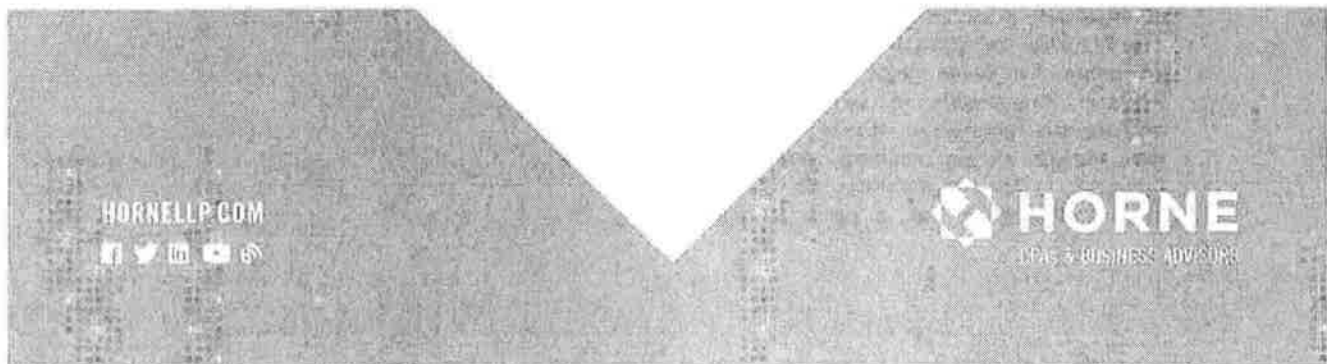
H. Mutual Limitation of Liability

Notwithstanding any other provision of this engagement letter, neither party, nor their respective officers, agents, servants and employees, shall be liable to the other party for lost profits or punitive damages or for any special, indirect, incidental or consequential damages in any way arising out of this engagement however caused or based on any theory of liability (including, but not limited to: contract, tort or warranty) even if advised of the possibility of such damages.

PHYSICIAN PRACTICE, LLC

Operational Benchmarking Report

As of February 26, 2016



D I S C L A I M E R

This report is prepared for the sole purpose of providing PHYSICIAN PRACTICE, LLC ("Practice") with agreed upon operational benchmarks to assist with strategic and operational management decisions. This report includes data provided by the Practice and benchmarked relative to available national survey data for physician practices within the relevant specialty. This report should not be used by any other party or for any other purpose. Distribution and use of this report, including the conclusion expressed herein, should be limited to and consistent with this purpose. We have no obligation to update this report or our analysis for information that comes to our attention after the date of this report.

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Excerpts from Sample Report for Demonstration Only



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Hattiesburg, MS 39402
601.268.1040
601.264.4561 F
HORNE LLP © 2016

February 26, 2016

PHYSICIAN
Physician Practice, LLC
1000 Main Street
City, State 00000

Dear PHYSICIAN:

Pursuant to your request and in accordance with our engagement arrangements, referenced in our engagement letter dated February 5, 2016, we have performed benchmarking analysis of several selected operational metrics for PHYSICIAN PRACTICE, LLC ("Practice") for the twelve-month period ended December 30, 2015. This report includes data provided by the Practice and benchmarked relative to available national survey data for physician practices within the relevant specialty. This report is prepared for the sole purpose of providing PHYSICIAN with agreed upon operational benchmarks to assist with strategic and operational management decisions. This report should not be used by any other party or for any other purpose.

We have not audited or reviewed the Practice's accompanying productivity reports, financial statements, or supplementary information and, accordingly, do not express an opinion or provide any assurance of the accuracy of the financial statements or practice coding reports. The accompanying report provides a summary of the Practice's operational benchmarks and is subject to the Statement of Limiting Assumptions in this report.

We appreciate this opportunity to be of assistance to you in providing this benchmarking report. Should you have any questions or comments regarding the information presented herein, please do not hesitate to contact us.

Sincerely,

HORNE LLP

Schaeffer Smith, MPH, CPA, CVA
Manager

WSS/___

Enclosures

6856238

CONSTRUCTION | FINANCIAL INSTITUTIONS | FRANCHISE | GOVERNMENT SERVICES
HEALTHCARE | PUBLIC & MIDDLE MARKET | WEALTH ADVISORS

Excerpts from Sample Report for Demonstration Only

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Physician Practice LLC
 Valuation of Xspecialty Clinical
 Compensation: PhysicianName



EXECUTIVE SUMMARY

Practice:	PHYSICIAN PRACTICE, LLC
Location:	CITY, STATE
Physicians:	PHYSICIAN
Specialty:	SPECIALTY
Primary Client Contact:	CONTACT
Practice Productivity Date:	January 1, 2015 through December 31, 2015
Accounts Receivable Analysis:	<ul style="list-style-type: none"> • Aging report • Average A/R per FTE Physician • Average days in A/R (Schedule 1)
Collection Rate Analysis:	<ul style="list-style-type: none"> • Gross fee for services ("FFS") collection percentage • Adjusted FFS collection percentage • Professional collections per Work Relative Value Unit ("WRVU") • Net revenues as a percentage of Medicare allowable (Schedule 2)
Overhead Analysis:	<ul style="list-style-type: none"> • Total operating cost per FTE physician • Total operating cost as a percentage of revenue • Staffing cost per FTE physician • Staffing cost as a percentage of revenue • WRVU to total RVU ratio (Schedule 3)

Physician Practice LLC
 Valuation of Xspecialty Clinical
 Compensation: PhysicianName



EXECUTIVE SUMMARY

<p>Professional Productivity Trends:</p>	<ul style="list-style-type: none"> • Professional Collections • WRVUs • Encounters (Schedule 4)
<p>Evaluation and Management: Patient Visit Acuity Ratio Analysis:</p>	<ul style="list-style-type: none"> • Evaluation and Management ("E/M") coding bell curves • WRVU to encounter ratio • Established patient to new patient visit ratio • Selected intercategory ratios • Selected global category percentages (Schedules 5 - 6)

APPENDIX D – BENCHMARKING SCHEDULES

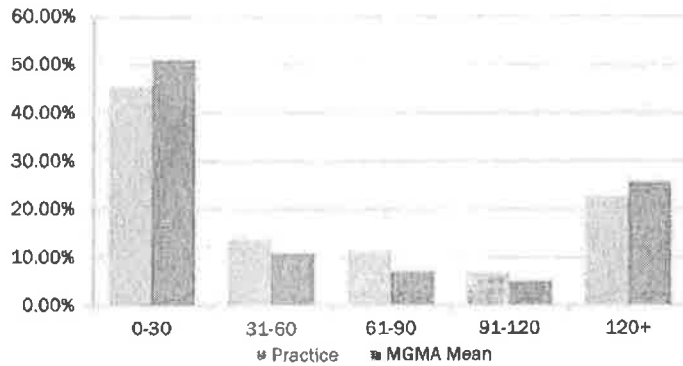


PHYSICIAN PRACTICE, LLC

Internal Medicine Accounts Receivable Analysis

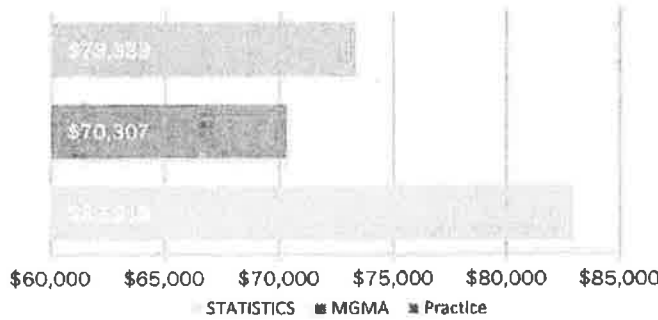
Based on Practice Data For the Twelve-Month Period Ended December 31, 2015

Aging Accounts Receivable - All Respondents



Days	Practice Total
0-30	\$ 100,000
31-60	30,000
61-90	25,000
91-120	15,000
120+	50,000
Total	\$ 220,000

Accounts Receivable per FTE



Days	Total
Total A/R	\$ 220,000
Physician FTEs	3.0
Average per FTE	\$ 73,333

	A/R Ratio (Months)		Average Days in A/R
Practice	0.76	Practice	40.15
STATISTICS	1.05	MGMA	55.15
Variance	-28%	Variance	-27%

Notes

- (1) Medical Group Management Association, *Cost and Revenue Report, Based on 2014 Data.*
- (2) National Society of Certified Healthcare Business Consultants and Academy of Dental CPAs, *STATISTICS: Medical and Dental Income and Expense Averages, 2014 Report Based on 2013 Data.*

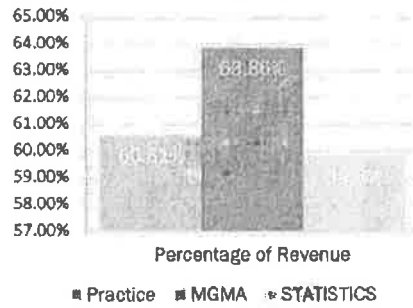
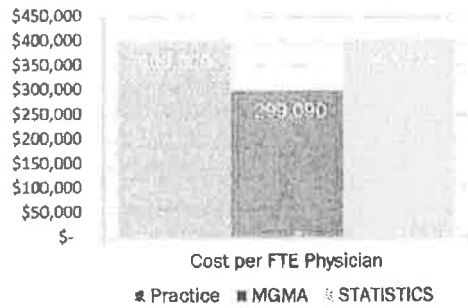


PHYSICIAN PRACTICE, LLC

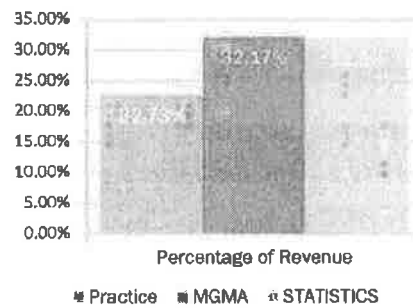
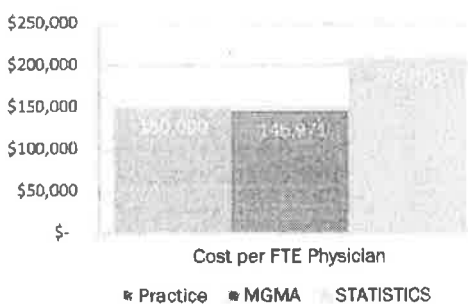
Internal Medicine Overhead Analysis

Based on Practice Data For the Twelve-Month Period Ended December 31, 2015

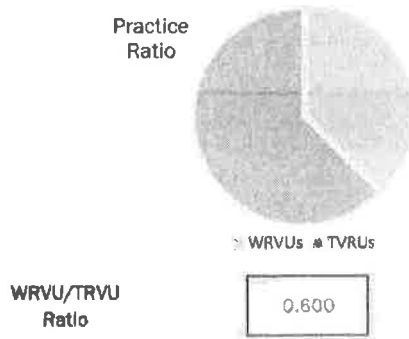
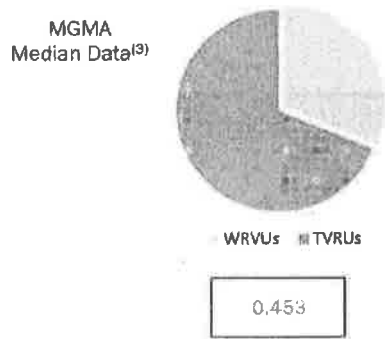
Total Operating Expenses



Staffing Expenses



WRVU to TRVU Ratio



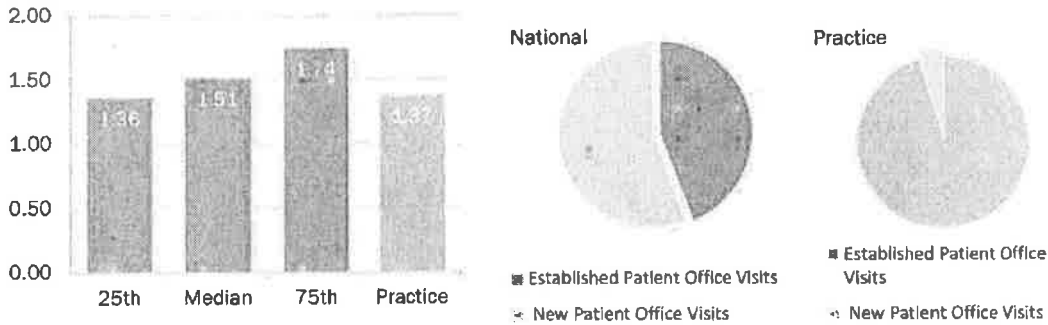
Notes

- (1) Medical Group Management Association, *Cost and Revenue Report, Based on 2014 Data.*
- (2) National Society of Certified Healthcare Business Consultants and Academy of Dental CPAs, *STATISTICS: Medical and Dental Income and Expense Averages, 2014 Report Based on 2013 Data.*
- (3) The MGMA WRVU/TRVU ratio was extrapolated based on median survey data reported by the Medical Group Management Association, *Provider Compensation and Productivity Survey Report, Based on 2014 Data.*

PHYSICIAN PRACTICE, LLC
 PHYSICIAN
 Acuity Ratio Analysis
 Internal Medicine



MGMA National WRVU to Encounter Ratios⁽¹⁾ Established to New Patient Office Visit Ratio⁽²⁾



Productivity Ratios⁽²⁾

Intercategory Ratios	National	Practice	Variance
Hospital Discharge Services to Initial Hospital Care	56.81%	N/A	0.00%
Established Patient Office Visits to New Patient Office Visits	0.79	21.27	2592.41%
Subsequent Hospital Care to Initial Hospital Care	24.42	N/A	0.00%

Global Category Percentages	National	Practice	Variance
Emergency Department Services to All E/M Codes	28.49%	N/A	0.00%
All Hospital Visits to All E/M Codes	6.97%	N/A	0.00%
All Office Visits to All E/M Codes	8.03%	93.03%	1058.53%
E/M Visits as a Percent of All Procedures	45.93%	48.52%	5.64%

Notes

- (1) Medical Group Management Association, *Provider Compensation Survey, 2015 Report Based on 2014 Data*.
- (2) DecisionHealth, *2016 E/M Bell Curve & Auditing Sourcebook*.

APPENDIX E - PROFESSIONAL PRODUCTIVITY REPORT



PHYSICIAN PRACTICE, LLC

PHYSICIAN

Based on January 1, 2014 through December 31, 2014 Data

CPT	Modifier	Units	Technical Component Percentage	Charges	Gross Charges	Collections	Professional Collections	WRVU	Total WRVU
10021		0.00	0.00%	-	-	-	-	1.27	-
10060		2.00	0.00%	\$ 750.00	\$ 750.00	\$ 284.41	\$ 284.41	1.22	2.44
17110		1.00	0.00%	383.00	383.00	139.79	139.79	0.70	0.70
20600		5.00	0.00%	910.00	910.00	241.82	241.82	0.66	3.30
20605		22.00	0.00%	4,378.00	4,378.00	1,095.96	1,095.96	0.68	14.96
20610		24.00	0.00%	6,384.00	6,384.00	1,372.34	1,372.34	0.79	18.96
20610	50	1.00	0.00%	532.00	532.00	87.91	87.91	0.79	0.40
36415		1,552.00	0.00%	13,968.00	13,968.00	4,607.59	4,607.59	-	-
69210		4.00	0.00%	684.00	684.00	233.25	233.25	0.61	2.44
Surgical Total		1,611.00		27,989.00	27,989.00	8,063.07	8,063.07		43.20
81000		0.00	57.00%	-	-	15.00	6.45	-	-
81000	QW	0.00	57.00%	-	-	-	-	-	-
81001		0.00	57.00%	-	-	-	-	-	-
81002		6.00	50.00%	66.00	33.00	170.10	85.05	-	-
81002	QW	3.00	50.00%	33.00	16.50	7.03	3.52	-	-
81003		20.00	67.00%	200.00	66.00	78.77	25.99	-	-
81003	25	0.00	67.00%	-	-	-	-	-	-
81003	QW	74.00	67.00%	740.00	244.20	205.08	67.68	-	-
81025		1.00	50.00%	27.00	13.50	31.42	15.71	-	-
81025	QW	1.00	50.00%	27.00	13.50	14.30	7.15	-	-
82043		0.00	69.00%	-	-	10.00	3.10	-	-
83037	QW	0.00	64.00%	-	-	-	-	-	-
85610		8.00	67.00%	136.00	44.88	18.68	6.16	-	-
85610	QW	104.00	67.00%	1,768.00	583.44	525.72	173.49	-	-
86580		15.00	67.00%	420.00	138.60	137.22	45.28	-	-
86580	QW	1.00	67.00%	28.00	9.24	8.87	2.93	-	-
87275		1.00	68.00%	47.00	15.04	-	-	-	-
87275	QW	1.00	68.00%	47.00	15.04	26.65	8.53	-	-
87276		1.00	68.00%	47.00	15.04	-	-	-	-

Appendix E

Excerpts from Sample Report for Demonstration Only



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Excerpts from Sample Report for Demonstration Only

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI**

**IN RE:
PIONEER HEALTH SERVICES, INC., ET AL.
Debtor**

**CHAPTER 11
CASE NO. 16-01119-NPO**

EXHIBIT "B"

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI

IN RE:
PIONEER HEALTH SERVICES, INC., ET AL.
Debtor

CHAPTER 11
CASE NO. 16-01119-NPO

AFFIDAVIT

PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for the jurisdiction aforesaid, Gregory D. Anderson, CPA/ABV, CVA (the "Affiant"), of Horne LLP, 101 Madison Plaza, Hattiesburg, MS 39402, who, after having been first duly sworn, stated on oath that this Affidavit is submitted in support of the Debtor's Application to Employ Consultants (the "Application"), that neither the Affiant nor members and staff of Horne LLP (the "Consulting Firm") with which he is affiliated, represent interests adverse to the Debtor or the estate and matters upon which they are to be engaged, and that their employment would be in the best interest of this estate. To the best of Affiant's knowledge, neither he, nor the Consulting Firm have any connection with the creditors herein or any other party-in-interest or their respective attorneys and accountants, or with the office of the U. S. Trustee, or its employees, which are prohibited, or which would interfere with or hinder the performance of the duties of the Affiant or the Consulting Firm, which need to be described herein. The Affiant hereby makes application on behalf of the Consulting Firm for employment as consultants for the Debtor herein.

GREGORY D. ANDERSON

STATE OF MISSISSIPPI
COUNTY OF Madison

SWORN TO AND SUBSCRIBED BEFORE ME, this the 26 day of September, 2016.

NOTARY PUBLIC

MY COMMISSION EXPIRES 9/24/2020

