Assets	
Cash and cash equivalents	$ 2,737
Net premiums receivable	821
Supplies	387
Total current assets	$ 3,945
Net property and equipment	$ 5,924
Total assets	$ 9,869
Liabilities and Net Assets	
Accounts payable–medical services	$ 2,145
Accrued expenses	929
Notes payable	141
Current portion of long term debt	241
Total current liabilities	$ 3,456
Long-term debt	$ 4,295
Total liabilities	$ 7,751
Net assets (equity)	$ 2,118
Total liabilities and net assets	$ 9,869

a. Perform a Du Pont analysis on BestCare. Assume that the industry average ratios are as follows:

Total margin	3.8%
Total asset turnover	2.1
Equity multiplier	3.2
Return on equity (ROE)	25.5%

b. Calculate and interpret the following ratios for BestCare:

	Industry Average
Return on assets (ROA)	8.0%
Current ratio	1.3
Days cash on hand	41 days
Average collection period	7 days
Debt ratio	69%
Debt-to-equity ratio	2.2
Times interest earned (TIE) ratio	2.8
Fixed asset turnover ratio	5.2