



FP&A analytics from planful

(Pediatric healthcare provider)

- Build FP&A Analytics dashboards presenting various financial KPIs ranging across P&L metrics, operational metrics and cost & staffing metrics.
- Leverage Planful source data to create automated Power BI dashboards

FP&A analytics for pediatric healthcare provider

Situation

- The client relied on front-end data from Planful to report and track its business performance. However, the process of consolidating the data from Planful and updating the reports was manual and time-consuming.
- Merilytics partnered with the client to build automated dashboards by creating data pipelines from Planful and provide key insights through revenue and expenses waterfall showing Budget/Prior to Actuals variance contributors

Accordion Value Add

- Setup automated data ingestion from the Planful data source using Azure Data Factory and Databricks Delta Live Table pipelines
- Developed analytical models for various financial KPIs and performed in-depth data & dashboards functionality validation
- Built comparative analysis for the financial KPIs against budget and previous year, which enabled the assessment and evaluation of financial performance
- Built self-serve BI dashboards that provided qualitative financial analysis to derive relevant insights quickly
- Consolidated financial raw data for the client at different levels of hierarchies and segmentation from Planful. Mapping was created at 9 different levels in Azure Data Factory which enabled multiple slices of the analysis and reporting consolidations, thereby, creating a single source for assessing financial performance for different entities and locations.

Impact

- Availability of Financial KPIs/metrics on a real-time basis helped to monitor and track operations performance at an enterprise level
- Elimination of any manual efforts considerably reduced turnaround time for assessing and analyzing financial performance
- Estimated savings of 7-8 man-days/week (annual savings of ~100K USD)
- Scalable Azure-based data tables and pipelines that could be leveraged with minimal effort to enhance and build additional financial metrics

Methodology/ Approach

Data sources

- Planful REST API end points.
- GL data based on scenario codes like actual and budget.
- Mapping related data from segment end points

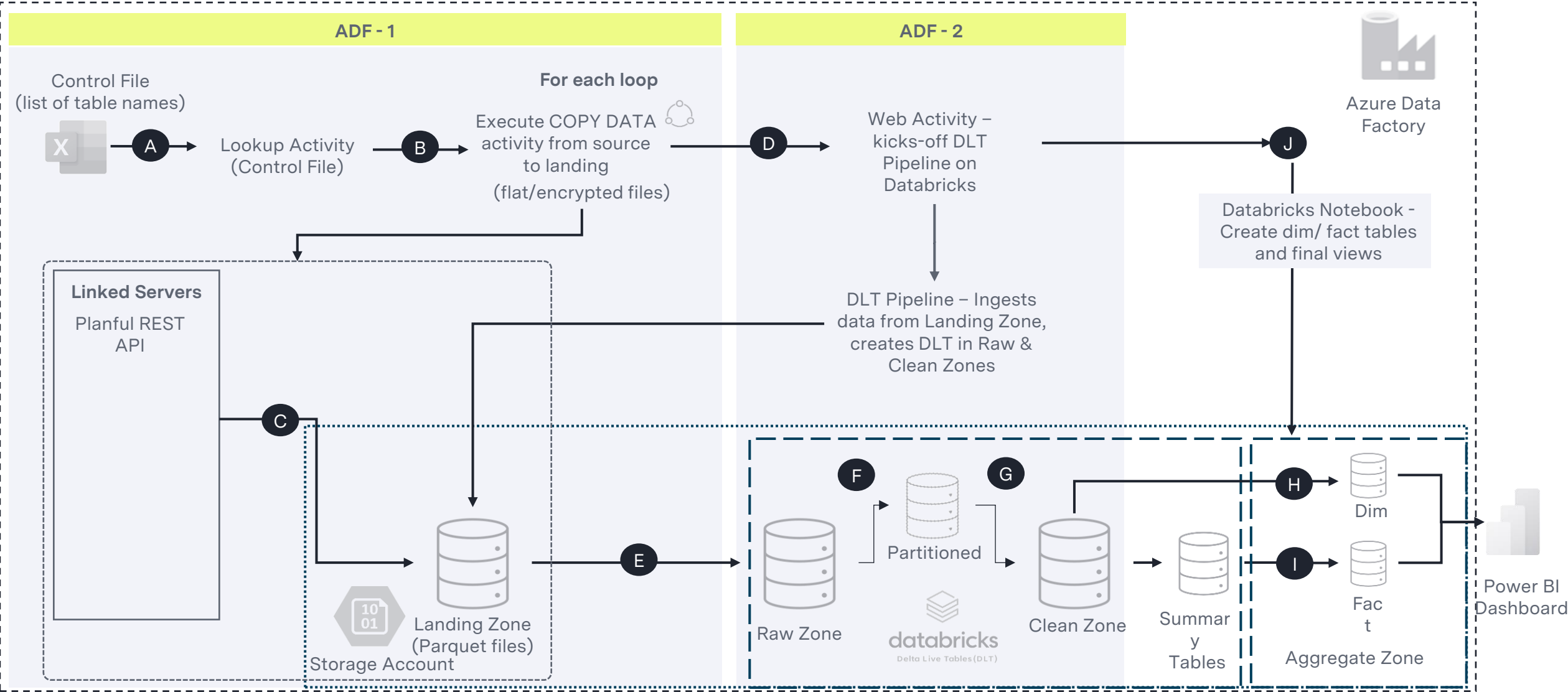
Challenges

- Hierarchy of revenue and expense line items were not consistent across the reports and it necessitated understanding nuances from lowest to the highest levels in the hierarchy
- Understanding the **tree structures** of the Planful source data which was leveraged for data consolidation in the dimension tables by mapping the parent child relationships. **9 levels of hierarchy was created for consolidation and KPIs.**
- Extensive validations were required due to the nature and complexity of the existing financial reports contributed by the spread of client's business across entities and locations

Value-add

- Built an exhaustive suite of automated BI dashboards for the Finance function, providing insights into the performance of Financial and Operational KPIs
- Conducted detailed validations to ensure data accuracy and consistency for the various financial metrics
- **Eliminated manual efforts** of preparing the exhaustive and detailed analysis for the client's finance team
 - Estimated man-hour savings of **50-60 weekly hours**
 - Annual cost savings of **~100K USD**
- **Scalable** data tables that can be leveraged to create additional analysis for the future

Data architecture – Low level diagram (LLD)



Metrics waterfall



The charts show the top contributors for the variance of actual revenue and expenses as compared to Budget/Prior Year at MTD and YTD levels

P&L break-up

P&L by Business Category and Clinic

MTD

YTD

State

All

Business Category

All

Clinic

All

P&L by State and Clinic

Line Item	Revenue							Medical Expenses							SGA		
Business Category	Actual	Budget	Prior Year	vs Budget	vs Budget %	vs PY	vs PY %	Actual	Budget	Prior Year	vs Budget	vs Budget %	vs PY	vs PY %	Actual	Budget	Prior Year
Business Category 1	\$9,899K	\$11,549K	\$16,955K	(\$1,650K)	-14.28%	(\$7,057K)	-41.62%	\$6,740K	\$4,730K	\$5,077K	(\$2,010K)	-29.82%	(\$1,663K)	-24.67%	\$4,724K	\$5,313K	\$5,200K
Clinic8	\$2,384K	\$2,277K	\$2,504K	\$107K	4.70%	(\$120K)	-4.78%	\$867K	\$1,493K	\$410K	\$625K	72.10%	(\$458K)	-52.76%	\$329K	\$260K	\$1,470K
Clinic7	\$953K	\$2,787K	\$937K	(\$1,834K)	-65.82%	\$16K	1.68%	\$1,281K	\$522K	\$1,081K	(\$759K)	-59.22%	(\$200K)	-15.63%	\$296K	\$997K	\$410K
Clinic6	\$2,337K	\$2,656K	\$3,783K	(\$320K)	-12.03%	(\$1,446K)	-38.23%	\$1,246K	\$1,334K	\$956K	\$89K	7.11%	(\$290K)	-23.26%	\$1,030K	\$901K	\$510K
Clinic5	\$2,709K	\$787K	\$2,787K	\$1,921K	244.10%	(\$79K)	-2.82%	\$1,392K	\$535K	\$1,135K	(\$857K)	-61.59%	(\$257K)	-18.44%	\$1,432K	\$1,397K	\$780K
Clinic4	\$1,183K	\$1,867K	\$3,579K	(\$684K)	-36.64%	(\$2,396K)	-66.95%	\$813K	\$116K	\$772K	(\$697K)	-85.71%	(\$41K)	-5.06%	\$988K	\$1,003K	\$1,150K
Clinic3	\$334K	\$1,174K	\$3,365K	(\$840K)	-71.56%	(\$3,031K)	-90.07%	\$1,141K	\$730K	\$723K	(\$411K)	-36.02%	(\$417K)	-36.59%	\$649K	\$755K	\$1,230K
Business Category 2	\$43,511K	\$43,502K	\$41,426K	\$9K	0.02%	\$2,086K	5.03%	\$14,134K	\$13,143K	\$13,664K	(\$991K)	-7.01%	(\$470K)	-3.32%	\$13,839K	\$13,832K	\$17,130K
Clinic9	\$770K	\$837K	\$2,012K	(\$68K)	-8.08%	(\$1,242K)	-61.75%	\$92K	\$455K	\$68K	\$363K	393.21%	(\$24K)	-26.15%	\$450K	\$748K	\$1,170K
Clinic8	\$2,898K	\$3,267K	\$2,863K	(\$369K)	-11.30%	\$35K	1.23%	\$504K	\$976K	\$433K	\$472K	93.50%	(\$72K)	-14.24%	\$922K	\$1,370K	\$1,380K
Clinic7	\$1,834K	\$2,065K	\$3,325K	(\$231K)	-11.18%	(\$1,491K)	-44.84%	\$483K	\$163K	\$794K	(\$320K)	-66.29%	\$311K	64.26%	\$337K	\$523K	\$810K
Clinic6	\$2,299K	\$1,030K	\$2,301K	\$1,269K	123.13%	(\$2K)	-0.09%	\$15K	\$697K	\$352K	\$682K	4489.30%	\$337K	2215.32%	\$1,434K	\$243K	\$1,470K
Clinic5	\$3,913K	\$3,154K	\$1,503K	\$759K	24.07%	\$2,410K	160.42%	\$923K	\$1,448K	\$529K	\$525K	56.87%	(\$394K)	-42.71%	\$989K	\$264K	\$600K
Clinic4	\$2,300K	\$2,169K	\$1,114K	\$131K	6.05%	\$1,186K	106.42%	\$893K	\$1,485K	\$482K	\$592K	66.36%	(\$411K)	-46.00%	\$141K	\$1,409K	\$1,130K
Clinic3	\$1,007K	\$2,205K	\$2,226K	(\$1,198K)	-54.28%	(\$1,171K)	-100.00%	\$1,110K	\$507K	\$1,276K	(\$772K)	-55.17%	\$66K	-5.03%	\$60K	\$702K	\$600K
Total	\$96,867K	\$114,372K	\$111,991K	(\$17,505K)	-15.31%	(\$15,124K)	-13.50%	\$40,846K	\$32,774K	\$38,687K	(\$8,071K)	-19.76%	(\$2,158K)	-5.28%	\$34,677K	\$37,659K	\$41,460K

The visual depicts the clinic wise Revenue and Expenses for different business categories and provides a comparative of Actuals Vs Budget and Pervious Year

Per visit metrics for different revenue heads

Revenue Per Visit Metrics

MTD YTD

State: All Business Category: All Clinic: All

Revenue Per Visit Metrics by Business Category and Clinic

	Total Revenue per visit							Type 1 Revenue per visit							Type 2 Revenue per visit			
Business Category	Actual	Budget	Prior Year	vs Budget	vs Budget %	vsPY	vs PY%	Actual	Budget	Prior Year	vs Budget	vs Budget %	vsPY	vs PY%	Actual	Budget	Prior Year	vs Budget
Business Category 1	26,502	43,095	32,524	-16,593	-38.50%	-6,022	-18.52%	28,947	30,845	28,277	-1,898	-6.15%	670	2.37%	14,595	20,845	13,859	-6,250
Clinic3	5,173	9,322	4,545	-4,149	-44.51%	628	13.82%	2,793	8,585	2,331	-5,792	-67.47%	462	19.82%	434	4,289	709	-3,855
Clinic4	2,610	7,699	3,037	-5,089	-66.10%	-427	-14.06%	3,040	4,848	5,584	-1,808	-37.29%	-2,544	-45.56%	1,398	4,282	4,092	-2,884
Clinic5	4,925	9,464	823	-4,539	-47.96%	4,102	498.42%	5,501	4,557	4,919	944	20.72%	582	11.83%	1,465	3,156	1,104	-1,691
Clinic6	2,522	3,304	9,691	-782	-23.67%	-7,169	-73.98%	6,195	3,640	5,716	2,555	70.19%	479	8.38%	4,605	3,243	2,899	1,362
Clinic7	4,842	6,666	7,941	-1,824	-27.36%	-3,099	-39.03%	5,579	3,005	6,022	2,574	85.66%	-443	-7.36%	4,590	2,493	1,999	2,091
Clinic8	6,430	6,640	6,487	-210	-3.16%	-57	-0.88%	5,839	6,210	3,705	-371	-5.97%	2,134	57.60%	2,103	3,382	3,056	-1,279
Business Category 2	96,523	100,930	76,542	-4,407	-4.37%	19,981	26.10%	106,682	95,303	93,339	11,379	11.94%	13,343	14.30%	54,319	50,964	36,414	13,905
Clinic	45,252	45,985	41,527	-733	-1.59%	3,725	8.97%	47,271	41,859	38,784	5,412	12.93%	8,487	21.88%	21,865	21,481	14,810	6,675
Clinic0	8,329	8,472	7,020	-143	-1.69%	1,309	18.65%	11,174	9,223	9,762	1,951	21.15%	1,412	14.46%	7,010	4,616	1,152	2,358
Clinic1	4,488	2,445	4,137	2,043	83.56%	351	8.48%	5,112	4,526	1,819	586	12.95%	3,293	181.03%	4,233	2,003	711	2,230
Clinic2	5,191	4,595	1,710	596	12.97%	3,481	203.57%	6,136	3,776	4,157	2,360	62.50%	1,979	47.61%	4,624	2,169	1,860	2,455
Clinic3	1,617	4,982	1,043	-3,365	-67.54%	574	55.03%	6,624	1,625	7,628	4,999	307.63%	-1,004	-13.16%	4,483	1,487	3,033	2,950
Clinic4	2,331	1,643	2,307	688	41.87%	24	1.04%	4,361	8,265	7,795	-3,904	-47.24%	-3,434	-44.05%	1,254	3,967	4,633	-2,719
Clinic5	2,315	2,735	6,216	-3,901	-14.26%	4,001	63.25%	6,022	2,270	4,465	3,752	187.00%	2,250	53.01%	2,661	1,523	1,002	1,159
Total	268,780	279,564	209,277	-10,784	-3.86%	59,503	28.43%	267,278	246,391	223,069	20,887	8.48%	44,209	19.82%	141,143	127,929	102,249	13,894

The visual depicts the clinic wise Revenue per Visit, which is rolled up to business categories, and provides a comparative of Actuals Vs Budget and Previous Year

Per visit metrics for different cost heads

Cost Per Visit Metrics

MTDYTD

StateAll

Business CategoryAll

ClinicAll

Cost Per Visit Metrics by Business Category and Clinic

Emp Type	Type 1 Cost per visit							Type 2 Cost per visit							Type 3 Cost			
Business Category	Actual	Budget	Prior Year	vs Budget	vs Budget %	vs PY	vs PY %	Actual	Budget	Prior Year	vs Budget	vs Budget %	vs PY	vs PY %	Actual	Budget	Prior Year	vs Budget
Business Category 1	188	228	189	40	21.28%	1	0.53%	744	552	772	-192	-25.81%	28	3.76%	289	313	277	2
Clinic 21	16	21	15	5	31.25%	-1	-6.25%	48	22	100	-26	-54.17%	52	108.33%	12	34	46	2
Clinic 22	11	16	11	5	45.45%	0	0.00%	63	23	67	-40	-63.49%	4	6.35%	25	36	8	1
Clinic 23	22	29	25	7	31.82%	3	13.64%	90	38	47	-52	-57.78%	-43	-47.78%	7	13	8	
Clinic 24	8	25	9	17	212.50%	1	12.50%	91	91	29	0	0.00%	-62	-68.13%	36	9	16	-2
Clinic 25	28	9	7	-19	-67.86%	-21	-75.00%	100	84	33	-16	-16.00%	-67	-67.00%	25	49	29	2
Clinic 26	11	30	21	19	172.73%	10	90.91%	34	62	77	28	82.35%	43	126.47%	45	16	41	-2
Clinic 27	17	18	26	1	5.88%	9	52.94%	52	24	68	-28	-53.85%	16	30.77%	13	8	27	
Clinic 28	24	27	11	3	12.50%	-13	-54.17%	92	63	58	-29	-31.52%	-34	-36.96%	35	22	12	-1
Clinic 29	5	10	8	5	100.00%	3	60.00%	48	44	21	-4	-8.33%	-27	-56.25%	37	36	30	
Clinic 30	13	17	23	4	30.77%	10	76.92%	36	40	94	4	11.11%	58	161.11%	10	27	30	1
Clinic 31	16	18	11	2	12.50%	-5	-31.25%	29	20	86	-9	-31.03%	57	196.55%	8	33	22	2
Clinic 32	17	8	22	-9	-52.94%	5	29.41%	61	41	92	-20	-32.79%	31	50.82%	36	30	8	
Business Category 2	70	95	53	25	35.71%	-17	-24.29%	172	251	303	79	45.93%	131	76.16%	75	79	90	
Clinic 33	21	20	17	0	0.00%	4	10.00%	45	42	20	3	6.79%	25	55.56%	42	11	10	1
Total	873	902	800	29	3.32%	-73	-8.36%	3,033	2,605	3,294	-428	-14.11%	261	8.61%	1,396	1,339	1,271	-5

The visual depicts the clinic wise Cost per Visit, which is also rolled up to business categories, and provides a comparative of Actuals Vs Budget and Pervious Year

Per FTE (full time equivalent) for different cost heads

Cost Per FTE Metrics

MTD

YTD

State

All

Business Category

All

Clinic

All

Cost Per FTE Metrics by Business Category and Clinic

Emp Type	Cost per Employee Type 1							Cost per Employee Type 2							Cost per Emp			
Business Category	Actual	Budget	Prior Year	vs Budget	vs Budget %	vs PY	vs PY %	Actual	Budget	Prior Year	vs Budget	vs Budget %	vs PY	vs PY %	Actual	Budget	Prior Year	vs Bud
Business Category 1	121,829	142,415	112,537	20,586	16.90%	-9,292	-7.63%	137,363	109,635	156,169	-27,728	-20.19%	18,806	13.69%	149,263	107,757	142,951	-41,194
Clinic 21	9,403	12,414	8,134	3,011	32.02%	-1,269	-13.50%	19,659	9,074	9,881	-10,585	-53.84%	-9,778	-49.74%	14,925	3,770	16,041	-11,266
Clinic 22	8,520	13,458	9,034	4,938	57.96%	514	6.03%	8,478	3,527	19,173	-4,951	-58.40%	10,695	126.15%	10,687	2,865	2,837	-27
Clinic 23	8,469	9,147	15,900	678	8.01%	7,431	87.74%	7,115	6,033	11,528	-1,082	-15.21%	4,413	62.02%	13,196	6,189	17,762	-7,566
Clinic 24	8,275	13,591	9,144	5,316	64.24%	869	10.50%	7,358	12,639	12,934	5,281	71.77%	5,576	75.78%	19,779	7,903	3,446	-11,876
Clinic 25	15,610	2,647	4,582	-12,963	-83.04%	-11,028	-70.65%	3,633	12,903	13,895	9,270	255.16%	10,262	282.47%	3,366	3,053	16,821	-13,455
Clinic 26	13,101	12,061	9,786	-1,040	-7.94%	-3,315	-25.30%	12,699	2,525	18,037	-10,174	-80.12%	5,338	42.03%	17,058	18,725	12,268	-1,667
Clinic 27	4,316	13,280	12,089	8,964	207.69%	7,773	180.10%	12,481	10,919	4,415	-1,562	-12.52%	-8,066	-64.63%	10,427	7,183	15,798	-3,371
Clinic 28	13,784	12,979	3,100	-805	-5.84%	-10,684	-77.51%	15,766	5,402	7,158	-10,364	-65.74%	-8,608	-54.60%	17,293	18,697	2,988	-1,404
Clinic 29	5,192	5,700	8,216	508	9.78%	3,024	58.24%	9,466	15,370	17,218	5,904	62.37%	7,752	81.89%	12,895	2,144	11,010	-10,715
Clinic 30	5,421	17,905	11,028	12,484	230.29%	5,607	103.43%	3,241	13,035	16,565	9,794	302.19%	13,324	411.11%	3,295	17,225	10,736	-13,930
Clinic 31	18,771	16,638	16,778	-2,133	-11.36%	-1,993	-10.62%	17,803	6,987	7,610	-10,816	-60.75%	-10,193	-57.25%	8,438	13,208	14,233	-4,795
Clinic 32	10,967	12,595	4,746	1,628	14.84%	-6,221	-56.72%	19,664	11,221	17,755	-8,443	-42.94%	-1,909	-9.71%	17,904	6,795	19,011	-11,207
Business Category 2	53,557	53,368	45,322	-189	-0.35%	-8,235	-15.38%	43,594	39,140	35,354	-4,454	-10.22%	-8,240	-18.90%	48,316	35,644	38,908	-12,692
Clinic 37	12,076	12,303	2,166	-1,603	-13.04%	-10,810	-77.35%	2,404	5,022	6,002	-2,220	-67.11%	2,410	88.12%	12,426	6,622	6,010	-6,416
Total	559,263	574,498	558,397	15,235	2.72%	-866	-0.15%	541,304	502,951	625,427	-38,353	-7.09%	84,123	15.54%	579,596	506,125	550,976	-73,471

The visual depicts the clinic wise Compensation Cost per FTE (Full Time Equivalence), which is also rolled up to business categories, and provides a comparative of Actuals Vs Budget and Pervious Year

Transposed P&L view (1/2)

P&L Metrics

Raw \$

\$ per Visit

State

All

Clinic Type

All

Service

All

Clinic

All

Period

2023 (Year) + August (Mont...

P&L Metrics

Metric	Actual MTD	Budget MTD	Actual MTD PY	Var. vs. MTD Budget	Var. % vs. MTD Budget	Var. vs. MTD PY	Var. % vs. MTD PY	Actual YTD	Budget YTD	Actual YTD PY	Var. vs. YTD Budget	Var. % vs. YTD Budget	Var. vs. PY
FFS Revenue	\$35,500,946	\$33,872,613	\$58,738,008	(\$24,865,395)	-42.33%	(\$1,628,333)	-4.59%	\$230,283,505	\$275,345,851	\$387,436,431	(\$112,090,580)	-28.93%	\$45,0
VBC Revenue	\$28,319,877	\$27,416,628	\$32,405,809	(\$4,989,181)	-15.40%	(\$903,249)	-3.19%	\$225,645,889	\$243,654,093	\$259,452,716	(\$15,798,623)	-6.09%	\$18,0
Other Revenue	\$2,336,552	\$1,179,424	\$1,692,382	(\$512,959)	-30.31%	(\$1,157,128)	-49.52%	\$13,087,884	\$13,097,484	\$12,452,690	\$644,794	5.18%	
Telemedicine Chargeback	\$668,140	\$398,860	\$731,589	(\$332,729)	-45.48%	(\$269,280)	-40.30%	\$5,286,380	\$4,811,015	\$5,621,882	(\$810,867)	-14.42%	(\$47
Total Revenue	\$66,825,515	\$62,867,524	\$93,567,787	(\$30,700,263)	-32.81%	(\$3,957,990)	-5.92%	\$474,303,658	\$536,908,443	\$664,963,719	(\$128,055,276)	-19.26%	\$62,6
Physician Comp Expense	\$13,773,077	\$16,468,216	\$22,651,796	(\$6,183,579)	-27.30%	\$2,695,140	19.57%	\$103,424,156	\$134,169,102	\$165,584,876	(\$31,415,775)	-18.97%	\$30,7
Non-Physician Comp Expense	\$12,329,181	\$12,518,848	\$17,195,025	(\$4,676,178)	-27.19%	\$189,667	1.54%	\$77,376,494	\$107,702,846	\$120,376,419	(\$12,673,573)	-10.53%	\$30,3
Vaccines Expense	\$5,711,344	\$6,933,718	\$8,527,409	(\$1,593,691)	-18.69%	\$1,222,374	21.40%	\$34,598,933	\$46,761,005	\$53,041,611	(\$6,280,606)	-11.84%	\$12,1
Med Supplies Expense	\$3,013,778	\$574,163	\$4,835,918	(\$4,261,754)	-88.13%	(\$2,439,615)	-80.95%	\$17,433,941	\$11,835,251	\$33,000,554	(\$21,165,304)	-64.14%	(\$5,59
Clinic Facility Expense	\$4,732,623	\$5,424,797	\$6,472,148	(\$1,047,351)	-16.18%	\$692,174	14.63%	\$33,746,075	\$45,482,639	\$49,027,467	(\$3,544,828)	-7.23%	\$11,7
Telemedicine Chargeback	\$668,140	\$398,860	\$731,572	(\$332,712)	-45.48%	(\$269,280)	-40.30%	\$5,286,380	\$4,811,015	\$5,620,028	(\$809,013)	-14.40%	(\$47
Allocated Indirect Expense	(\$0)	(\$0)	(\$0)	(\$0)	17179868900.00 %	(\$0)	100.00%	\$0	(\$0)	(\$0)	(\$0)	9126805300.00%	
Total Medical Expense	\$40,228,143	\$42,318,603	\$60,413,869	(\$18,095,266)	-29.95%	\$2,090,459	5.20%	\$271,865,979	\$350,761,857	\$426,650,955	(\$75,889,099)	-17.79%	\$78,8
Gross Margin	\$26,597,371	\$20,548,922	\$33,153,918	(\$12,604,997)	-38.02%	(\$6,048,450)	-22.74%	\$202,437,679	\$186,146,587	\$238,312,764	(\$52,166,177)	-21.89%	(\$16,29

The visual depicts the Key Financial Metrics and their distribution among subcategories and provides a comparative of Actuals Vs Budget and Previous Year for both MTD and YTD.

Transposed P&L view (2/2)

P&L Metrics

Raw \$

\$ per Visit

State

All

Clinic Type

All

Service

All

Clinic

All

Period

2023 (Year) + August (Mont...

P&L Metrics

Metric	Actual MTD	Budget MTD	Actual MTD PY	Var. vs. MTD Budget	Var. % vs. MTD Budget	Var. vs. MTD PY	Var. % vs. MTD PY	Actual YTD	Budget YTD	Actual YTD PY	Var. vs. YTD Budget	Var. % vs. YTD Budget	Var. vs. PY
Education	\$40,724	\$13,569	\$21,540	(\$7,972)	-37.01%	(\$27,156)	-66.68%	\$187,922	\$174,485	\$263,247	(\$88,762)	-33.72%	(\$1
Employee Appreciation	\$17,061	\$18,689	\$38,930	(\$20,241)	-51.99%	\$1,628	9.54%	\$230,620	\$216,604	\$406,057	(\$189,454)	-46.66%	(\$1
Meals & Entertainment	\$52,494	\$34,357	\$10,112	\$24,245	239.77%	(\$18,137)	-34.55%	\$354,334	\$273,465	\$93,990	\$179,474	190.95%	(\$8
Travel	\$320,735	\$243,920	\$182,747	\$61,173	33.47%	(\$76,816)	-23.95%	\$1,859,850	\$1,739,071	\$1,756,935	(\$17,864)	-1.02%	(\$12
Insurance	\$645,989	\$613,332	\$796,625	(\$183,293)	-23.01%	(\$32,657)	-5.06%	\$4,400,459	\$4,154,873	\$5,897,067	(\$1,742,195)	-29.54%	(\$24
Malpractice	\$64,413	\$22,412	\$146,609	(\$124,197)	-84.71%	(\$42,001)	-65.21%	\$397,372	\$143,773	\$1,132,150	(\$988,377)	-87.30%	(\$25
Marketing	\$423,503	\$392,227	\$450,151	(\$57,924)	-12.87%	(\$31,277)	-7.39%	\$3,426,895	\$3,002,449	\$3,933,073	(\$930,625)	-23.66%	(\$42
Professional Services	\$2,956,690	\$1,359,516	\$1,356,693	\$2,823	0.21%	(\$1,597,174)	-54.02%	\$13,917,284	\$11,675,584	\$11,655,345	\$20,239	0.17%	(\$2,24
Recruiting	\$86,342	\$50,409	\$117,090	(\$66,681)	-56.95%	(\$35,933)	-41.62%	\$1,057,946	\$570,846	\$951,720	(\$380,874)	-40.02%	(\$48
Other G&A Expense	(\$88,980)	\$326,549	\$662,064	(\$335,514)	-50.68%	\$415,529	-466.99%	\$523,877	\$1,585,595	\$4,405,548	(\$2,819,952)	-64.01%	\$1,0
Software	\$645,797	\$1,376,572	\$1,236,010	\$140,562	11.37%	\$730,775	113.16%	\$4,020,149	\$11,442,003	\$9,763,392	\$1,678,611	17.19%	\$7,4
Total Direct G&A	\$11,281,031	\$9,340,559	\$13,725,129	(\$4,384,570)	-31.95%	(\$1,940,471)	-17.20%	\$75,685,381	\$86,563,538	\$104,519,628	(\$17,956,089)	-17.18%	\$10,8
Adjusted Clinic Margin	\$15,316,341	\$11,208,362	\$19,428,789	(\$8,220,427)	-42.31%	(\$4,107,978)	-26.82%	\$126,752,298	\$99,583,048	\$133,793,136	(\$34,210,088)	-25.57%	(\$27,16
Allocated Corp Overhead	\$0	\$0	\$33,118	(\$33,118)	-100.00%	\$0	100.00%	(\$0)	\$0	\$71,994	(\$71,994)	-100.00%	
EBITDA	\$15,316,341	\$11,208,362	\$19,395,671	(\$8,187,308)	-42.21%	(\$4,107,978)	-26.82%	\$126,752,298	\$99,583,048	\$133,721,142	(\$34,138,094)	-25.53%	(\$27,16
EBITDA w/o Allocation Cost	\$15,316,341	\$11,208,362	\$19,428,789	(\$8,220,427)	-42.31%	(\$4,107,978)	-26.82%	\$126,752,298	\$99,583,048	\$133,793,136	(\$34,210,088)	-25.57%	(\$27,16

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