# FINANCE & OPERATIONS PERFORMANCE ANALYSIS:
HEALTHCARE PRACTICE DEMO

FINANCIALS OVERVIEW

- View snapshot KPI's (Revenue, Gross & Operational Profit, EBITDA) by YTD or CM
- Key location-based metrics including revenue & revenue targets by YTD and CM, and
- Detailed look at location expenses, including comparison to industry standards
- Revenue, Gross & Operational Profit, and EBITDA YTD and LY trends and comparison
- Revenue targets based on budget
- Cost targets based on % of revenue industry standards

OPERATIONS OVERVIEW

- Analyze average production per patient or visit and total production over time, and by provider & clinic
- Breakdown of locations patients are referred from to Location 7: view production amount & number of unique patients by provider or clinic
- Production % Medicaid or Non-Medicaid
- CPT code production amount and % breakdown
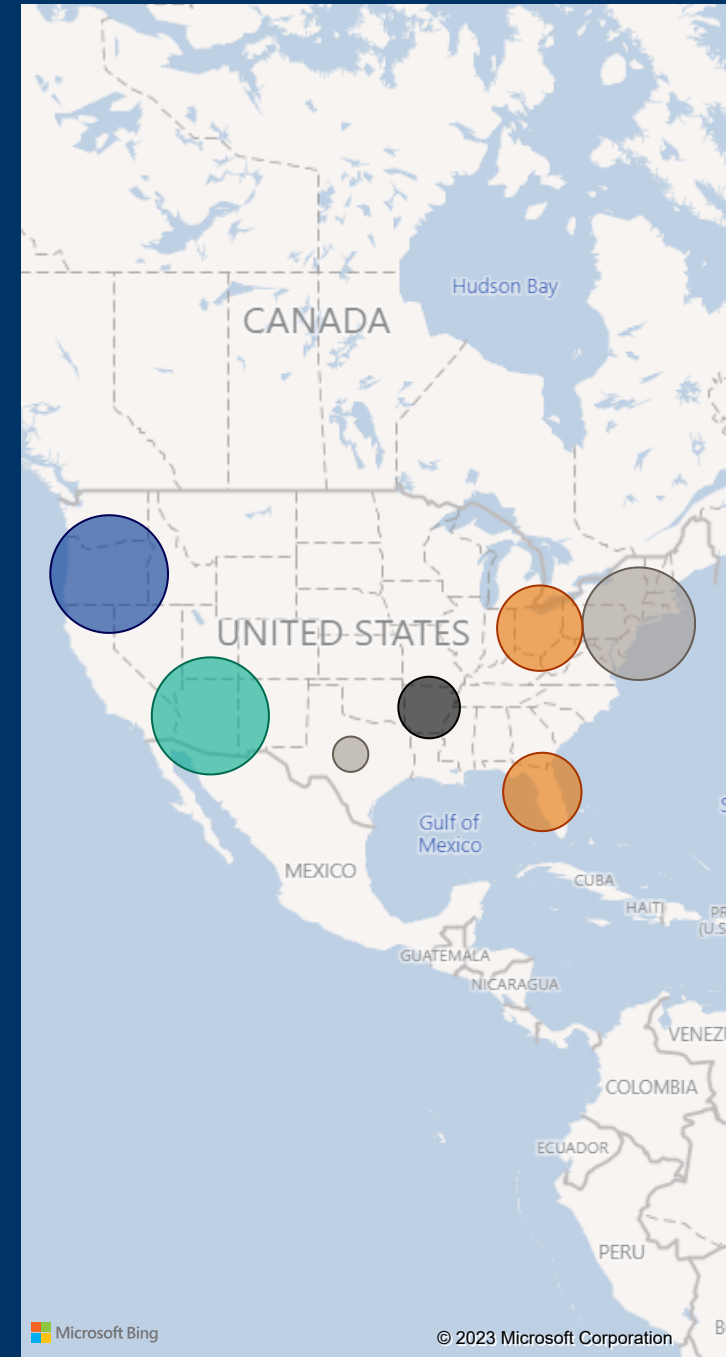
Microsoft Bing

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Revenue

$11,182,207

Prior YTD 36.52% ↑   Target 3.27% ↑

Gross Profit

$4,920,518

% Rev 44.00%   Ind. Benchmark 35.90%

Operating Profit

$3,731,961

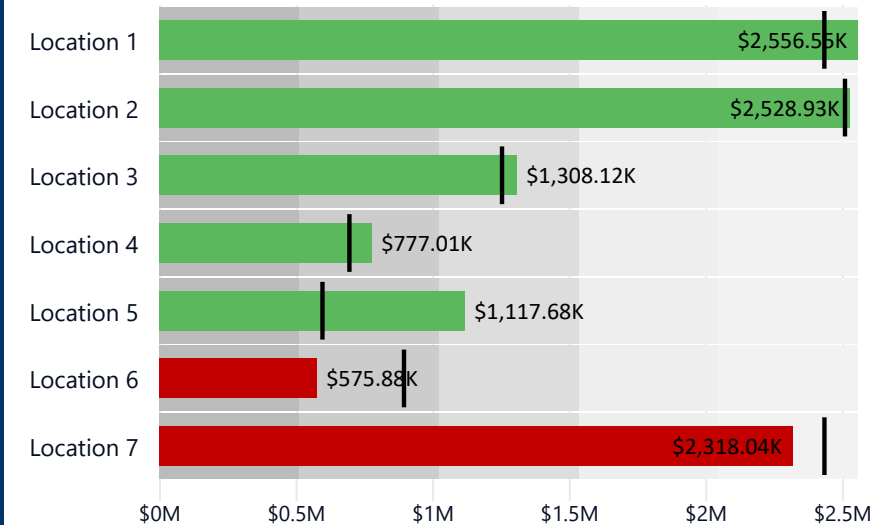% Rev 33.37%   Ind. Benchmark 20.00%

EBITDA

$3,833,671

Margin % 34.28%

Dec CM   **2021** CY

Location	View	Buff...
All	YTD	0.02

YTD Revenue and Target

- Location 1: $2,556.55K
- Location 2: $2,528.93K
- Location 3: $1,308.12K
- Location 4: $777.01K
- Location 5: $1,117.68K
- Location 6: $575.88K
- Location 7: $2,318.04K

$0M $0.5M $1M $1.5M $2M $2.5M

KPI Trends

Legend: Revenue, Cost of Services, Gross Profit, SG&A, Operating Profit

Value ($)

$1.0M, $0.5M, $0.0M

Jan $782K, Feb $818K, Mar $1,081K, Apr $988K, May $844K, Jun $915K, Jul $1,022K, Aug $963K, Sep $1,065K, Oct $912K, Nov $904K, Dec $889K

YTD
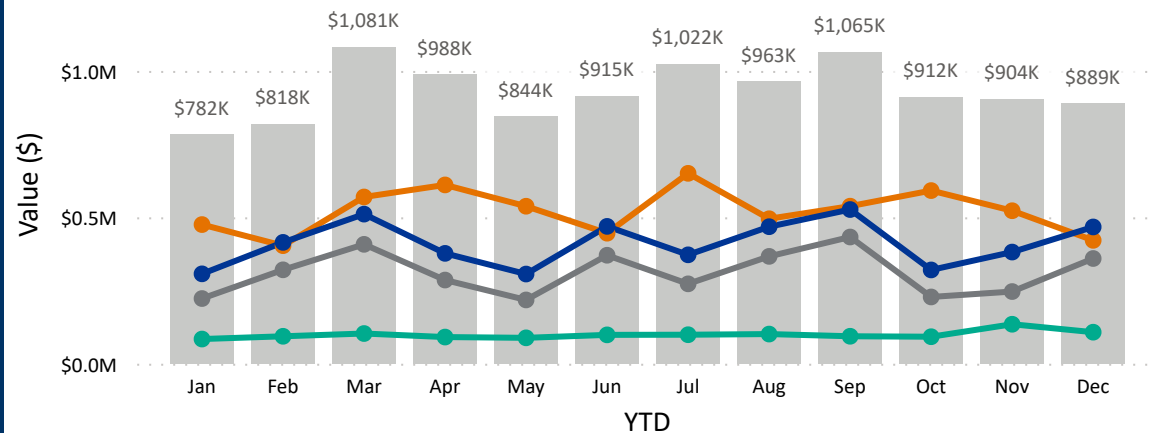
KPI Overview by Location

Location	Revenue	COS % Rev	GP % Rev	SG&A % Rev	OP % Rev	EBITDA
Location 1	↑ $2,556,552	62.52%	37.48%	14.87%	↑ 22.60%	22.00%
Location 2	$2,528,934	↓ 55.49%	↑ 44.51%	↓ 8.12%	↑ 36.39%	41.97%
Location 3	↑ $1,308,121	↓ 54.54%	↑ 45.46%	11.12%	↑ 34.33%	35.55%
Location 4	↑ $777,009	↑ 68.70%	↓ 31.30%	16.28%	↓ 15.02%	13.50%
Location 5	↑ $1,117,676	↓ 54.80%	↑ 45.20%	↑ 23.42%	21.78%	20.76%
Location 6	↓ $575,880	↓ 56.90%	↑ 43.10%	↓ 11.38%	↑ 31.71%	28.85%
Location 7	↓ $2,318,035	↓ 46.27%	↑ 53.73%	↓ 0.16%	↑ 53.57%	53.57%
Total	**$11,182,207**	**56.00%**	**44.00%**	**10.63%**	**33.37%**	**34.28%**

Dashboard

Location: All

Tile Vi...: YTD

Buff...: 0.02

Revenue
$11,182,207

Prior YTD 36.52% ↑   Target 3.27% ↑

Gross Profit
$4,920,518

% Rev 44.00% Ind. Benchmark 35.90%

Operating Profit
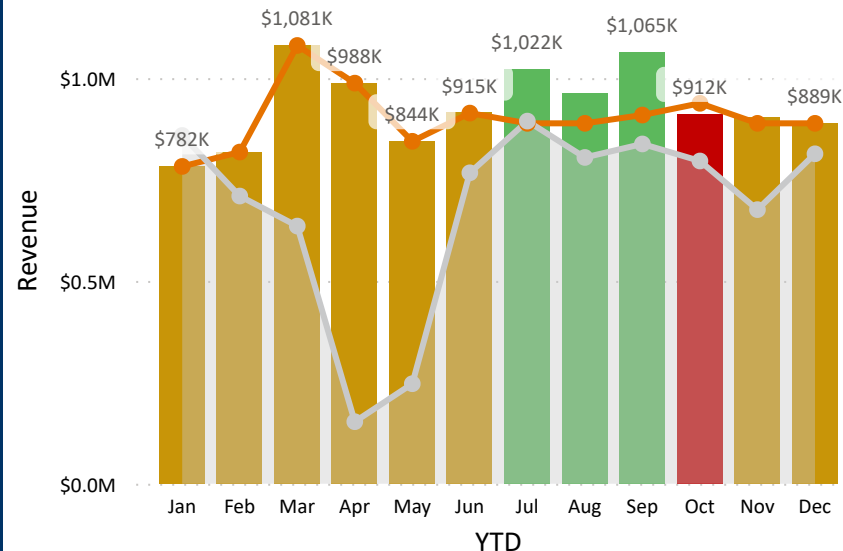**$3,731,961**

% Rev 33.37% Ind. Benchmark 20.00%

EBITDA
$3,833,671

Margin % 34.28%

Revenue Trends and CY Target

● Revenue ● Target ● Last Year

$782K, $1,081K, $988K, $844K, $915K, $1,022K, $1,065K, $912K, $889K

Cost of Services: KPI % Revenue

Item	% Rev CM	% Rev YTD	Industry %	YTD $
61 PROVIDER COMPENSATION	20.67%	29.67%	34.00%	$3,318,028
62 STAFF COMPENSATION	21.69%	17.29%	21.00%	$1,933,178
63 PRACTICE SUPPLIES	4.28%	7.68%	6.50%	$859,086
65 LAB EXPENSE	0.13%	0.18%	0.01%	$20,596
64 FRONT OFFICE SUPPLIES & EXPENSE	0.65%	1.17%	2.50%	$130,800
Total Cost of Goods Sold	47.43%	56.00%	64.10%	$6,261,688

SG&A: KPI % Revenue

Item	% Rev CM	% Rev YTD	Industry %	YTD $
71 PROFESSIONAL SERVICES	0.00%	0.00%	3.00%	$0
72 ADVERTISING & PROMOTION	0.57%	0.68%	3.00%	$75,664
73 OFFICE EXPENSE	1.32%	0.87%	1.00%	$97,035
74 RENT	7.90%	7.37%	5.50%	$824,238
74 OTHER OCCUPANCY	2.45%	1.38%	1.00%	$154,237
77 TAXES AND LICENSES	0.00%	0.00%	0.50%	$0
78 OTHER SG&A	-0.12%	0.33%	1.20%	$37,383
Total Expenses	12.12%	10.63%	15.90%	$1,188,557

Revenue vs Budget % Δ

Provider Name	Current Month	Target % Δ (CM)	YTD	%GT Revenue YTD	Target % Δ (YTD)
Provider 1	$84,489	7.54%	$968,906	8.41%	2.76%
Provider 2	$77,337	73.68%	$779,972	6.77%	31.07%
Provider 3	$72,438	11.99%	$811,892	7.05%	4.60%
Provider 4	$94,994	-4.70%	$1,206,658	10.47%	-1.14%
Provider 5	$47,196	-3.70%	$598,316	5.19%	3.42%
Provider 6	$123,092	7.72%	$1,385,634	12.03%	1.05%
Provider 7	$81,029	-16.40%	$1,079,792	9.37%	-7.16%
Provider 8	$112,776	16.32%	$1,105,238	9.59%	-4.20%
Provider 9	$319,056	14.39%	$3,453,728	29.97%	3.19%
Provider 10	$0		$111,649	0.97%	21.99%
Provider 11	$200	-79.64%	$20,476	0.18%	8.43%
Total	$1,012,606	9.53%	$11,522,259	100.00%	2.34%

Revenue targets based on budget.
Cost targets based on % of revenue industry standards.

Expenses Report

$6,261,688 YTD Cost of Services

$1,188,557 YTD SG&A

Location: All

Cost of Services: KPI % Revenue

Item	Location 1	Location 2	Location 3	Location 4	Location 5	Location 6	Location 7
⊞ 61 PROVIDER COMPENSATION	26.59%	28.98%	28.79%	30.69%	27.22%	35.94%	33.60%
⊞ 62 STAFF COMPENSATION	25.16%	17.60%	16.94%	27.73%	20.53%	11.07%	4.95%
⊞ 63 PRACTICE SUPPLIES	8.22%	7.81%	7.37%	8.36%	5.71%	8.31%	7.70%
⊞ 65 LAB EXPENSE	0.23%	0.19%	0.30%	0.53%	0.15%		
⊞ 64 FRONT OFFICE SUPPLIES & EXPENSE	2.32%	0.90%	1.14%	1.39%	1.19%	1.59%	0.01%
⊞ Total Cost of Goods	62.52%	55.49%	54.54%	68.70%	54.80%	56.90%	46.27%

SG&A: KPI % Revenue

Item	Location 1	Location 2	Location 3	Location 4	Location 5	Location 6
⊞ 71 PROFESSIONAL SERVICES		0.00%				
⊞ 72 ADVERTISING & PROMOTION	0.25%	0.52%	0.32%	0.50%	3.81%	0.92%
⊞ 73 OFFICE EXPENSE	1.42%	0.74%	1.09%	1.63%	1.34%	0.00%
⊞ 74 RENT	9.72%	5.75%	7.86%	10.20%	16.89%	10.32%
⊞ 74 OTHER OCCUPANCY	2.72%	0.75%	1.63%	3.79%	1.31%	0.06%
⊞ 77 TAXES AND LICENSES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
⊞ 78 OTHER SG&A	0.76%	0.37%	0.22%	0.15%	0.06%	0.09%
⊞ Total Expenses	14.87%	8.12%	11.12%	16.28%	23.42%	11.38%

Cost of Services Trends and CY Target

Legend: ● Cost of Services % Rev ● Industry Target ● Last Year

Data labels: 60.76%, 61.83%, 49.31%, 48.73%, 63.61%, 51.41%, 64.86%, 47.43%
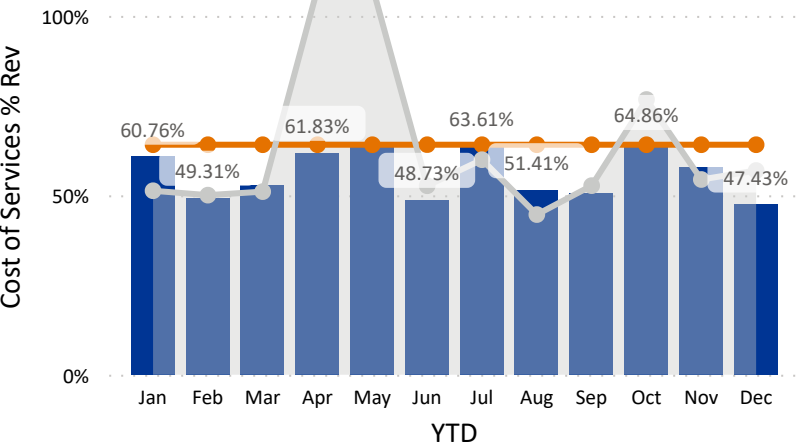
SG&A Trends and CY Target

Legend: ● SG&A % Rev ● Industry Target ● Last Year

Data labels: 10.78%, 9.55%, 10.48%, 9.69%, 8.81%, 14.92%, 12.12%
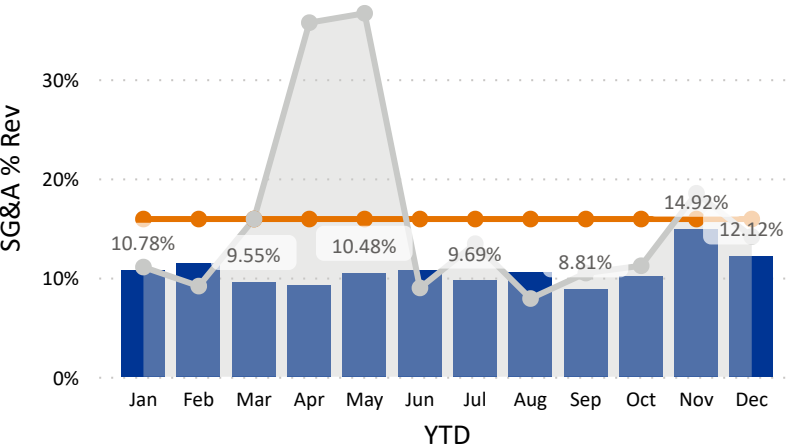
Industry Standards

Item	Industry Percentage
61 PROVIDER COMPENSATION	34.00%
62 STAFF COMPENSATION	21.00%
63 PRACTICE SUPPLIES	6.50%
65 LAB EXPENSE	0.01%
64 FRONT OFFICE SUPPLIES & EXPENSE	2.50%
Total Cost of Goods Sold	64.10%
71 PROFESSIONAL SERVICES	3.00%
72 ADVERTISING & PROMOTION	3.00%
73 OFFICE EXPENSE	1.00%
74 RENT	5.50%
74 OTHER OCCUPANCY	1.00%

KPI Trends

$4,920,518
YTD Gross Profit

$3,731,961
YTD Operating Profit

34.28%
YTD EDITDA

Location
All

Revenue Trends and CY Target

● Revenue ● Budget Target ● Last Year

Values shown: $782K, $818K, $1,081K, $988K, $844K, $915K, $1,022K, $963K, $1,065K, $912K, $904K, $889K (Jan–Dec)

Gross Profit Trends and CY Target

● Gross Profit % Rev ● Industry Target ● Last Year

Values shown: 39.24%, 50.69%, 47.29%, 38.17%, 36.29%, 51.27%, 36.39%, 48.59%, 49.46%, 35.14%, 42.19%, 52.57% (Jan–Dec)

Operating Profit Trends and CY Target

● Operating Profit % Rev ● Industry Target ● Last Year

Values shown: 28.46%, 39.22%, 37.74%, 28.94%, 25.81%, 40.50%, 26.69%, 38.07%, 40.65%, 25.02%, 27.27%, 40.45% (Jan–Dec)
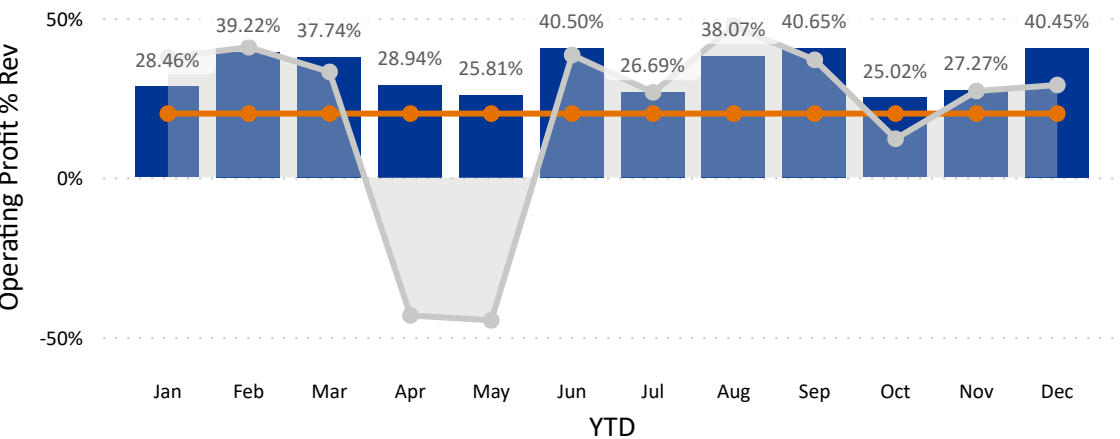
EBITDA Trend

● EDITDA ● Last Year

Values shown: 28.23%, 42.33%, 37.53%, 28.11%, 31.52%, 39.90%, 29.42%, 39.41%, 41.60%, 26.26%, 26.20%, 39.71% (Jan–Dec)
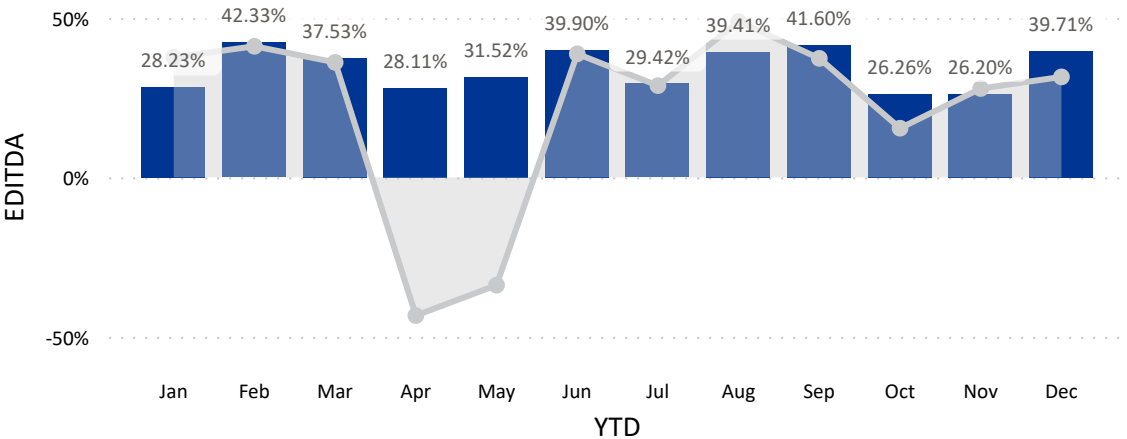
Clinic — All

Provider — All

 # Unique Patients — 0 — 58183

 # Unique Visits — 1 — 34179

View — ◉ Clinic / ○ Provider

Calculation Value — ○ Production per Patient / ○ Production per Visit / ◉ Total Production

$11,535,336 Production Amount

$460 Per Patient

$238 Per Visit

Entity: ● Location 1 ● Location 2 ● Location 3 ● Location 4 ● Location 5 ● Location 6 ● Location 7

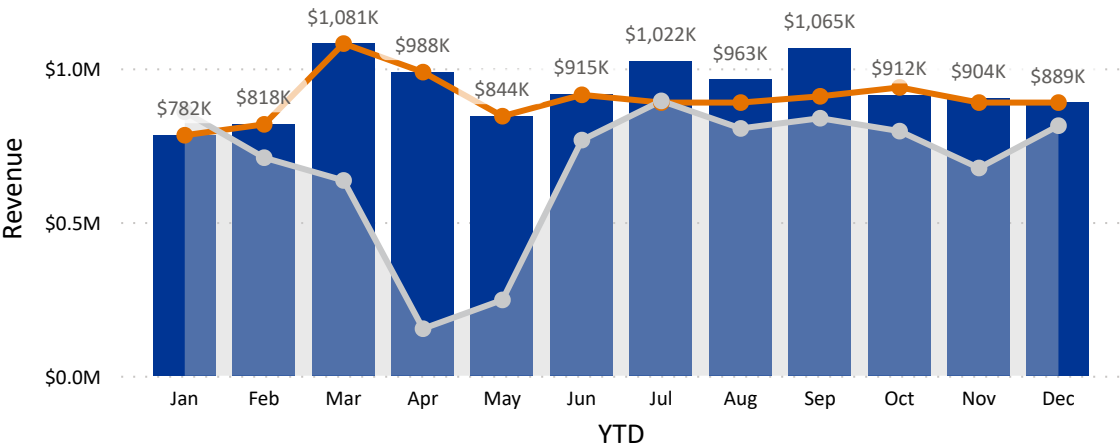Navigation: Cover | Financials: Overview | Financials: Location | Financials: Expenses | Financials: KPI Trends | Operations: Patients & Visits | Operations: Loc 7 Referrals | Operations: Visits Analysis | Operations: Medicaid % | Operations: CPT
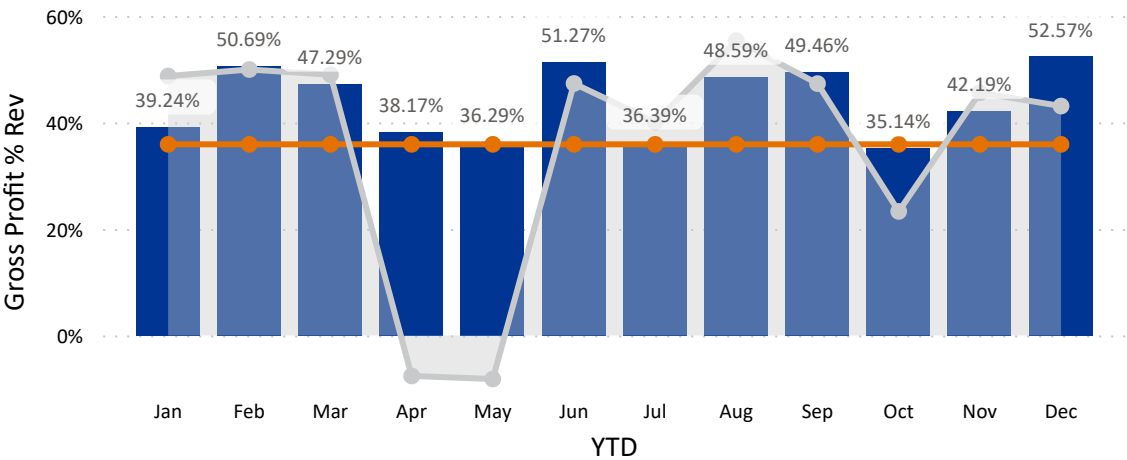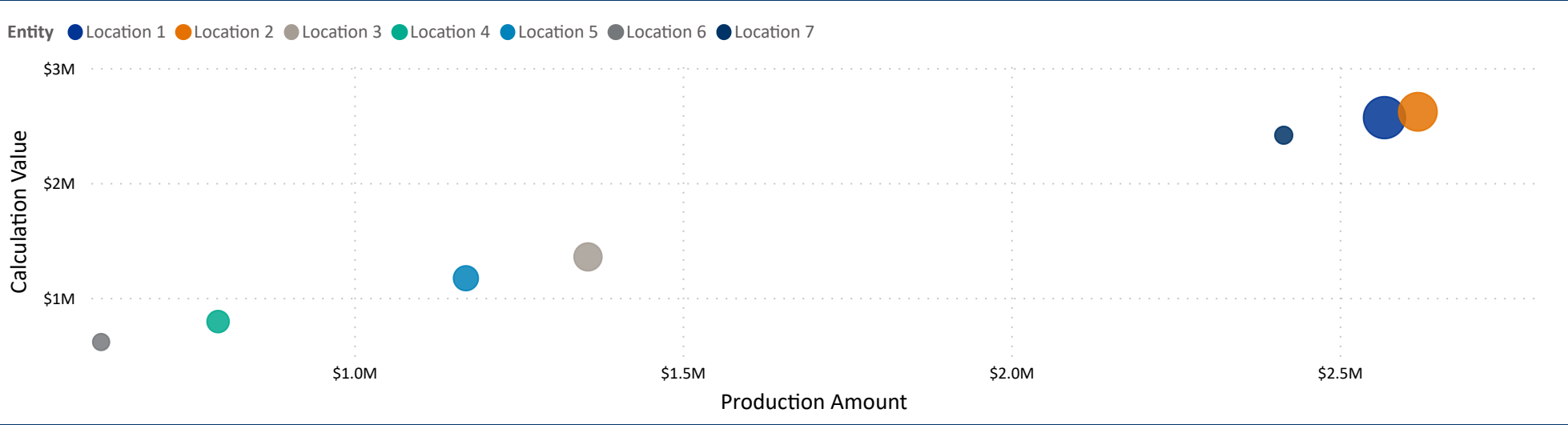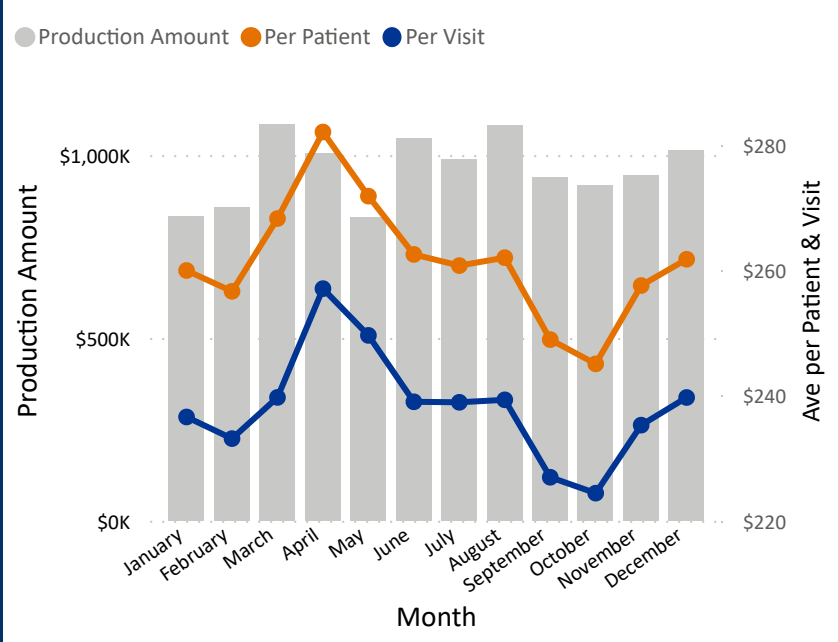
Provider	Location 1	Location 2	Location 3	Location 4	Location 5	Location 6	Location 7	Total
Provider 1	$782,167		$135				$197,305	$979,607
Provider 2	$170,258	$23,296	$1,137	$6,314	$400,849	$20,626	$158,074	$780,554
Provider 3	$897		$640,794			$165,075	$7,074	$813,840
Provider 4	$77,065	$177,520	$39,748	$109,046			$804,799	$1,208,178
Provider 5	$140,878	$89,114	$114,708			$166,894	$86,954	$598,548
Provider 6		$1,255,221	$305				$130,202	$1,385,728
Provider 7	$129,087				$240,417		$710,702	$1,080,205
Provider 8	$206,128	$109,556		$490,878			$317,443	$1,124,005
Provider 9	$1,054,767	$963,571	$558,514	$186,519	$528,533	$151,549	$16	$3,443,470
Provider 10	$1,130							$1,130
Provider 11	$5,652					$110,518		$116,171
Provider 12	$145	$749	$468		$184	$50	$2,303	$3,899
Total	$2,568,174	$2,619,028	$1,355,809	$792,758	$1,169,983	$614,712	$2,414,871	$11,535,336

Chart legend: ● Production Amount ● Per Patient ● Per Visit

Months: January, February, March, April, May, June, July, August, September, October, November, December

Entity

View
○ Clinic
○ Provider

All

Production Amount Breakdown

Entity	Production Amount
Location 1	$852,882
Location 2	$477,880
Location 4	$381,927
Multi	$201,479
Location 5	$139,980
Location 3	$124,266
Location 6	$65,534

Unique Patients Breakdown

● # Unique Patients   ● % Total Patients by Entity

Location 1: 6%, Location 2: 4%, Location 3: 2%, Location 4: 11%, Location 5: 2%, Location 6: 2%

Patient	Entity	Production Amount
Patient 117	Multi	$8,006
Patient 612	Location 2	$7,269
Patient 20	Location 4	$6,316
Patient 49	Location 1	$6,243
Patient 72	Location 2	$6,163
Patient 1156	Location 4	$6,118
Patient 555	Location 5	$5,787
Patient 151	Location 4	$5,721
Patient 691	Location 1	$5,545
Patient 65	Location 2	$5,444
Patient 1089	Location 6	$5,389
Patient 482	Location 1	$5,359
Patient 57	Location 3	$5,135
Patient 285	Location 1	$4,938
Patient 115	Location 4	$4,685
Patient 354	Multi	$4,599
Patient 975	Location 3	$4,583
Patient 323	Location 4	$4,548
Patient 1312	Location 3	$4,539
Patient 327	Location 3	$4,427
Patient 243	Location 1	$4,421
Patient 268	Location 1	$4,367
Patient 529	Location 5	$4,278
Patient 53	Location 2	$4,259
Patient 345	Location 5	$4,148
Patient 1225	Location 3	$4,134
Patient 637	Location 1	$4,075
Patient 44	Location 4	$4,004
Patient 1080	Location 1	$3,974
Patient 467	Location 3	$3,937
Total		**$2,243,949**

$2,414,871
Location 7 Production

$2,243,949
Referred from Locations

92.92%
Referred from Locations % Total

$170,923
Only Loc 7 (not referred)

1,431
Unique Location 7 Patients

1,333
Referred from Locations

93.15%
Referred from Locations % Total

98
Only Loc 7 (not referred)

Cover

Financials: Overview

Financials: Location

Financials: Expenses

Financials: KPI Trends

Operations: Patients & Visits

Operations: Loc 7 Referrals

Operations: Visits Analysis
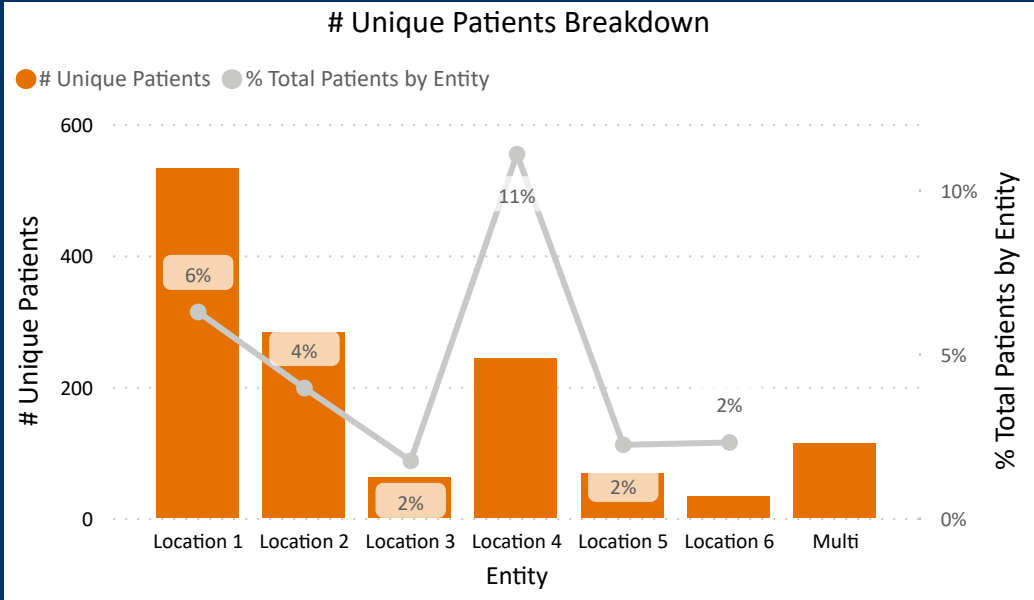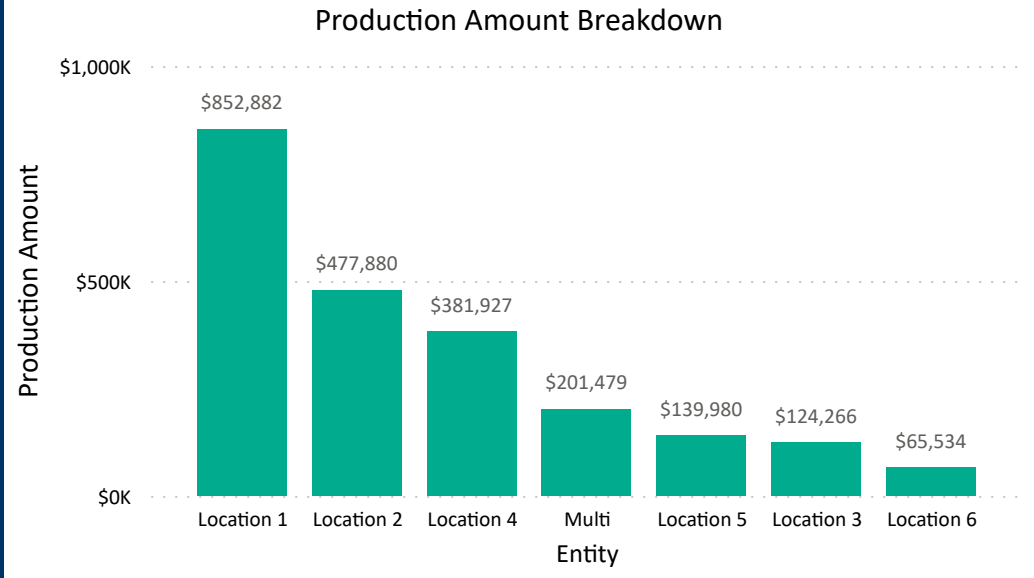
Operations: Medicaid %

Operations: CPT

Entity

All

View
- Clinic
- Provider

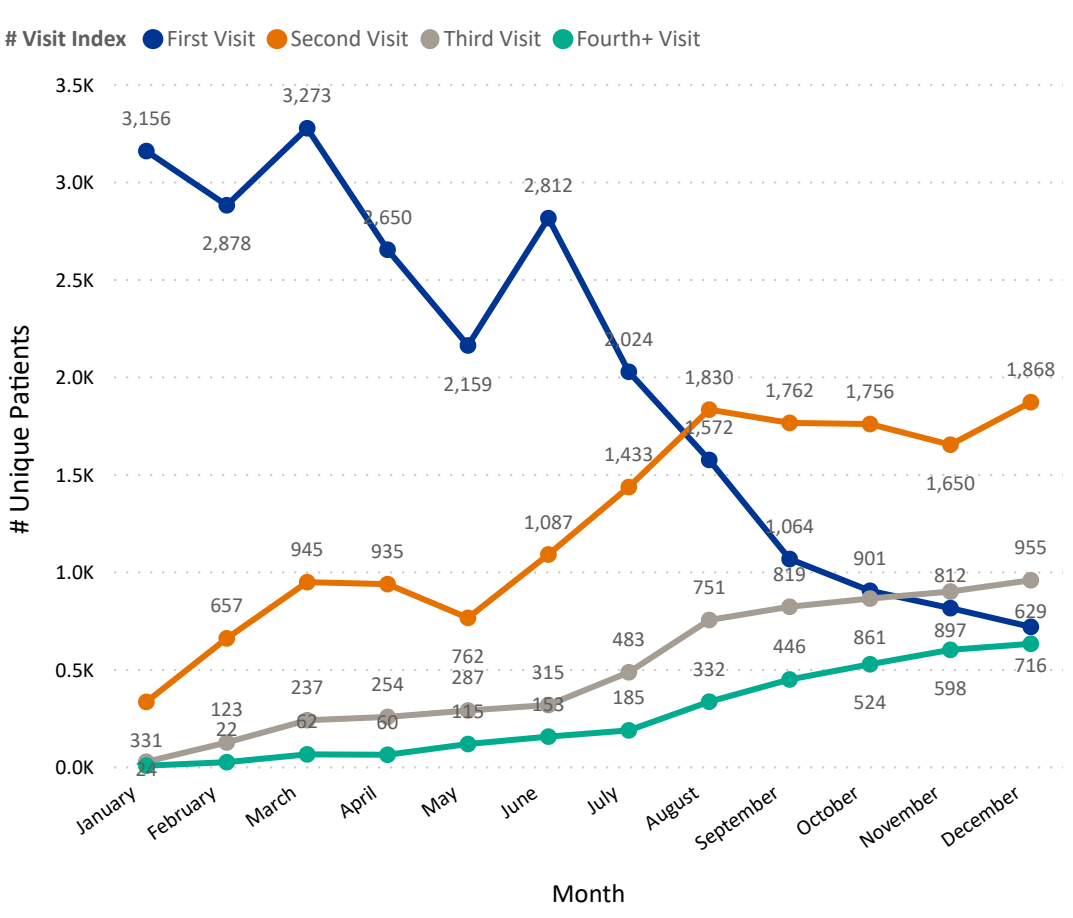**# Visits per Patient**

1 — 11

Category ● Location 1 ● Location 2 ● Location 3 ● Location 4 ● Location 5 ▶
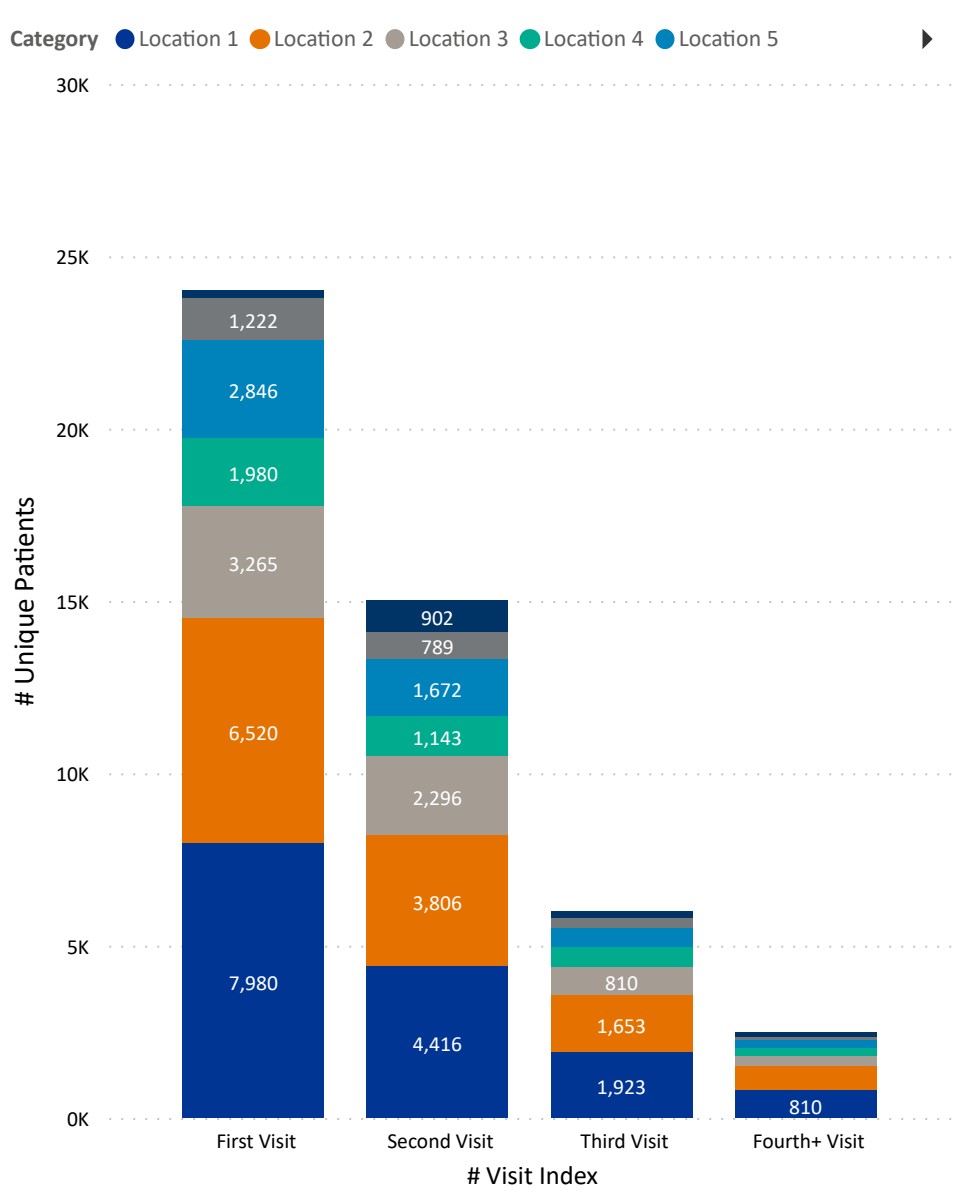
# Visit Index	Entity	# Unique Patients	Production Amount
First Visit	Location 1	7,980	$1,161,743
	Location 2	6,520	$1,142,260
	Location 3	3,265	$588,303
	Location 4	1,980	$352,203
	Location 5	2,846	$574,010
	Location 6	1,222	$241,320
	Location 7	210	$349,896
	Total	**24,017**	**$4,409,735**
Second Visit	Location 1	4,416	$805,695

Chart — # Unique Patients by # Visit Index (stacked bar):

First Visit: 7,980 / 6,520 / 3,265 / 1,980 / 2,846 / 1,222
Second Visit: 4,416 / 3,806 / 2,296 / 1,143 / 1,672 / 789 / 902
Third Visit: 1,923 / 1,653 / 810
Fourth+ Visit: 810

 # Visit Index ● First Visit ● Second Visit ● Third Visit ● Fourth+ Visit

Line chart — # Unique Patients by Month:

First Visit: January 3,156, February 2,878, March 3,273, April 2,650, May 2,159, June 2,812, July 2,024, August 1,572, September 1,064, October 901, November 812, December 629

Second Visit: January 331, February 657, March 945, April 935, May 762, June 1,087, July 1,433, August 1,830, September 1,762, October 1,756, November 1,650, December 1,868

Third Visit: February 123, March 237, April 254, May 287, June 315, July 483, August 751, September 819, October 861, November 897, December 955

Fourth+ Visit: January 24, February 22, March 62, April 60, May 115, June 153, July 185, August 332, September 446, October 524, November 598, December 716

Patients w/ No Visits in CY

Patient
- Patient 1
- Patient 2
- Patient 3
- Patient 4
- Patient 5
- Patient 6
- Patient 7
- Patient 8
- Patient 9
- Patient 10
- Patient 11
- Patient 12
- Patient 13
- Patient 14
- Patient 15
- Patient 16
- Patient 17
- Patient 18

Navigation tabs:
- Cover
- Financials: Overview
- Financials: Location
- Financials: Expenses
- Financials: KPI Trends
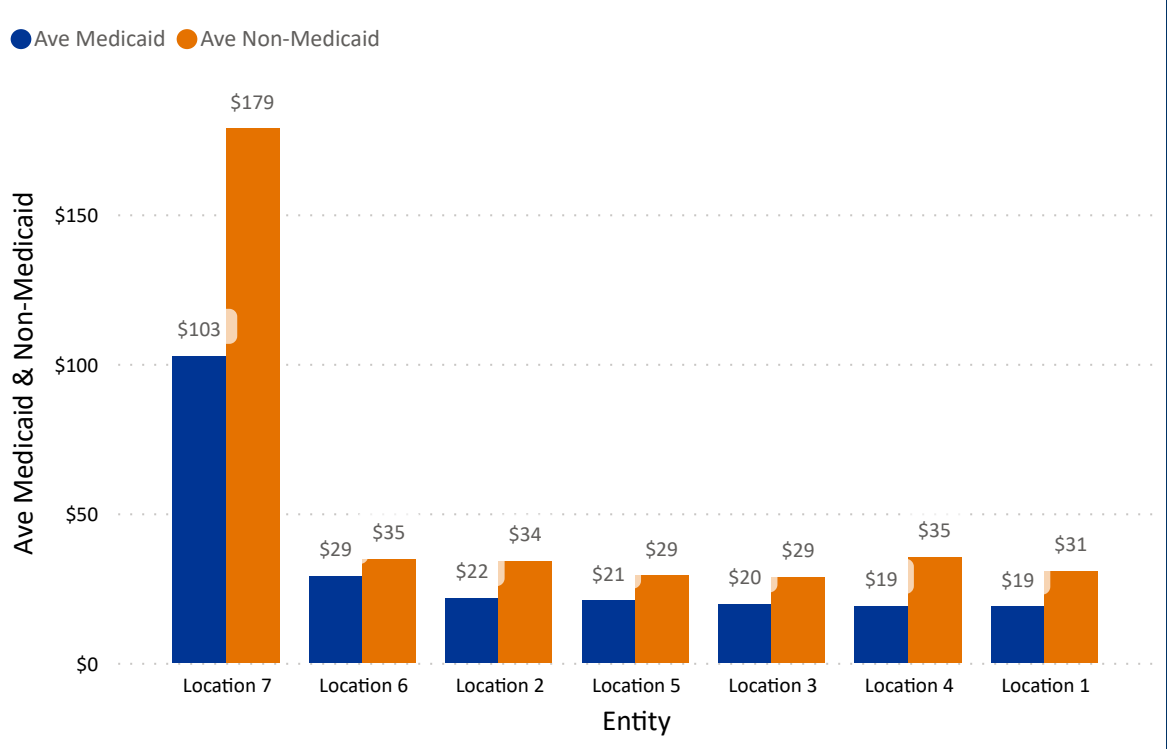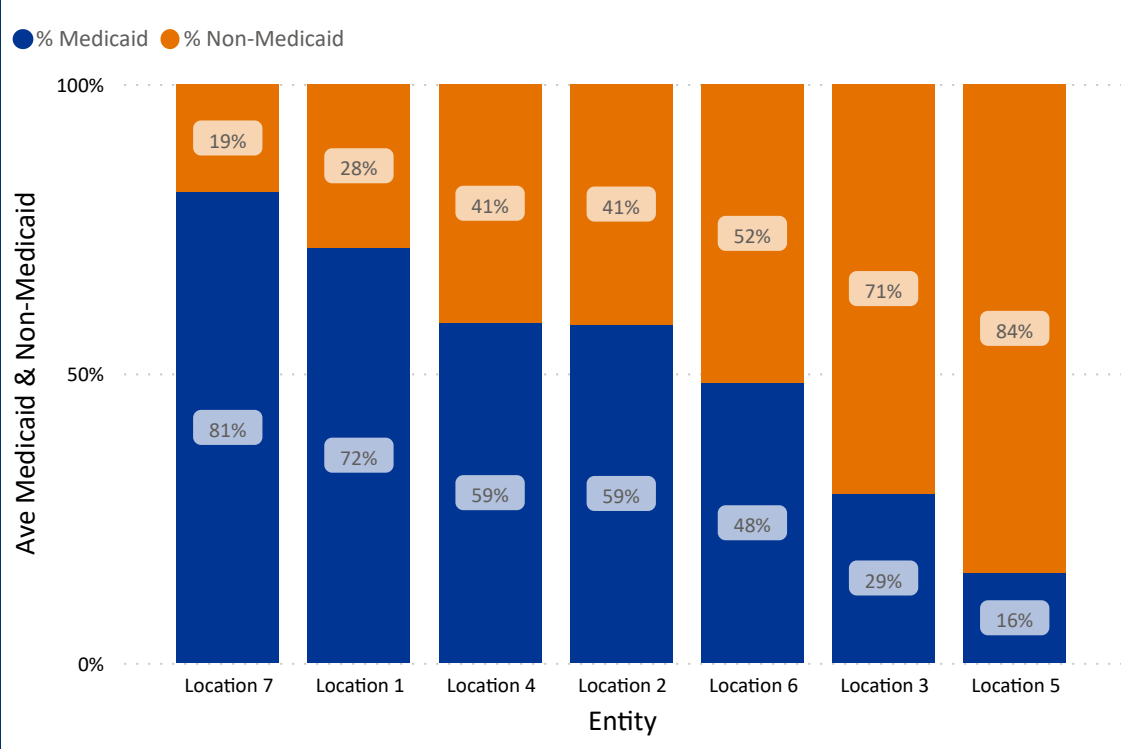- Operations: Patients & Visits
- Operations: Loc 7 Referrals
- Operations: Visits Analysis
- Operations: Medicaid %
- Operations: CPT

Dashboard

57.93% % Medicaid	**42.07%** % Non-Medicaid	**$6,682,252** Total Medicaid	**$4,853,084** Total Non-Medicaid

Clinic: All
Provider: All
View: ● Clinic ○ Provider
Type: ● Medicaid ○ Non-Medicaid

% Medicaid / % Non-Medicaid by Entity

Legend: ● % Medicaid ● % Non-Medicaid

Entity	% Medicaid	% Non-Medicaid
Location 7	81%	19%
Location 1	72%	28%
Location 4	59%	41%
Location 2	59%	41%
Location 6	48%	52%
Location 3	29%	71%
Location 5	16%	84%

Ave Medicaid / Ave Non-Medicaid by Entity

Legend: ● Ave Medicaid ● Ave Non-Medicaid

Entity	Ave Medicaid	Ave Non-Medicaid
Location 7	$103	$179
Location 6	$29	$35
Location 2	$22	$34
Location 5	$21	$29
Location 3	$20	$29
Location 4	$19	$35
Location 1	$19	$31

Entity	Total Medicaid	Total Non-Medicaid
Location 1	$1,842,530	$725,644
Location 2	$1,532,520	$1,086,508
Location 3	$397,311	$958,498
Location 4	$466,097	$326,661
Location 5	$182,033	$987,950
Location 6	$297,453	$317,259
Location 7	$1,964,308	$450,563
Total	**$6,682,252**	**$4,853,084**

Clinic	Provider 1	Provider 2	Provider 3	Provider 4	Provider 5	Provider 6	Provider 7	Provider 8	Provider 9	Provider 10	Provider 11	Provider 12	Total
Location 1	68.69%	76.50%		79.27%	82.49%		83.88%	76.06%	68.93%	100.00%	80.00%	11.27%	**71.74%**
Location 2		68.85%		61.77%	68.86%	59.35%		65.10%	54.86%			67.97%	**58.51%**
Location 3	100.00%	16.85%	31.65%	29.00%	37.84%	100.00%			24.84%			41.85%	**29.30%**
Location 4		60.96%		59.30%				57.94%	60.69%				**58.79%**
Location 5		18.92%					15.02%		13.26%				**15.56%**
Location 6		39.57%	43.78%		44.35%				37.01%		78.65%		**48.39%**
Location 7	84.72%	70.19%	60.08%	86.09%	80.99%	71.11%	82.09%	76.04%	100.00%			56.71%	**81.34%**
Total	**71.92%**	**44.23%**	**34.32%**	**77.78%**	**61.05%**	**60.47%**	**67.37%**	**67.07%**	**47.44%**	**100.00%**	**78.72%**	**51.99%**	**57.93%**

Navigation tabs:
- Cover
- Financials: Overview
- Financials: Location
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- Operations: Patients & Visits
- Operations: Loc 7 Referrals
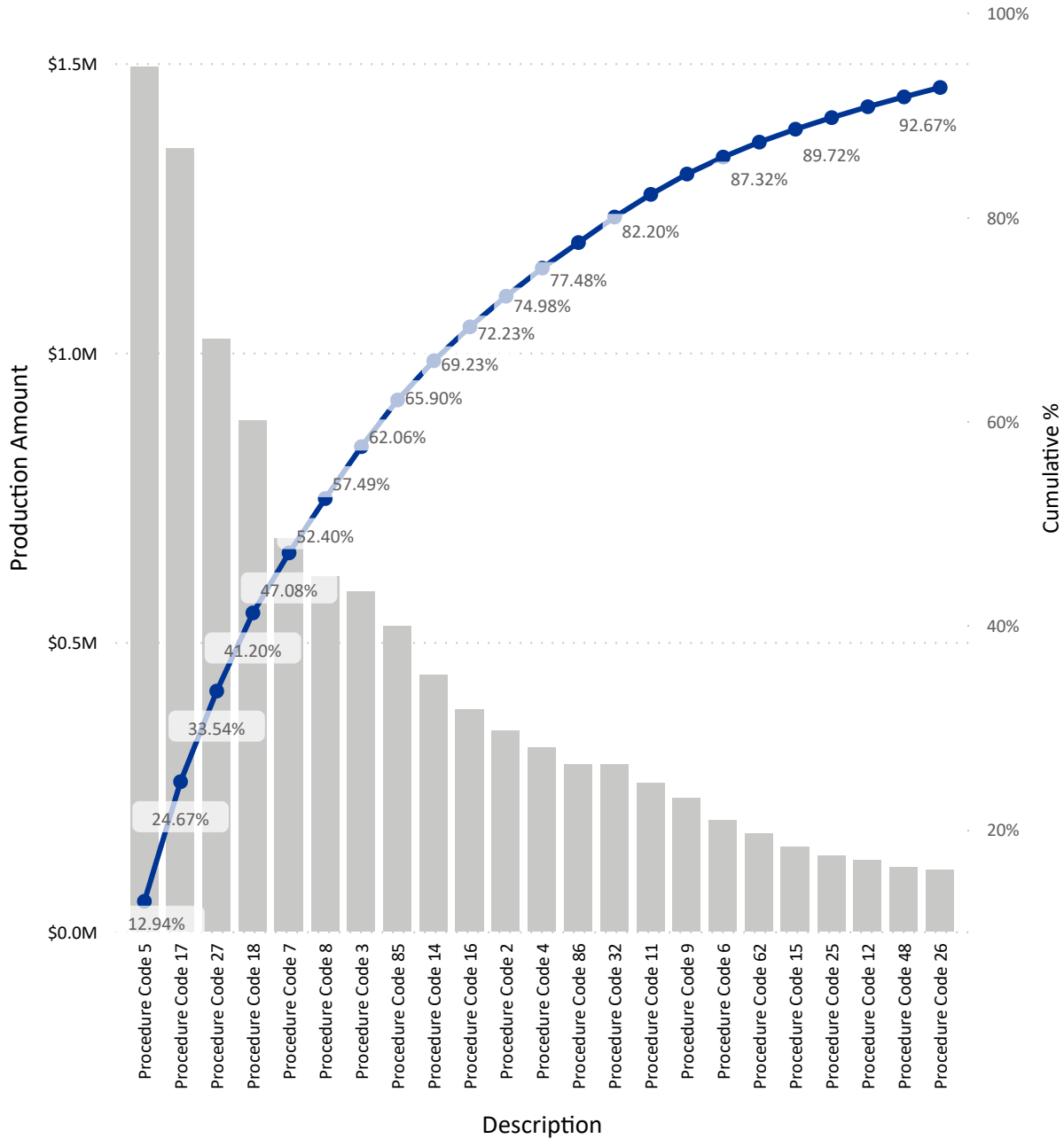- Operations: Visits Analysis
- Operations: Medicaid %
- Operations: CPT

			Production Amount %	Production Amount %
Description	Production Amount Ave	Production Amount	Total ▼	Total Overall
Procedure Code 5	$141	$1,493,219	12.94%	12.94%
Procedure Code 17	$46	$1,352,244	11.72%	11.72%
Procedure Code 27	$37	$1,024,011	8.88%	8.88%
Procedure Code 18	$27	$883,163	7.66%	7.66%
Procedure Code 7	$176	$678,427	5.88%	5.88%
Procedure Code 8	$40	$613,764	5.32%	5.32%
Procedure Code 3	$98	$586,874	5.09%	5.09%
Procedure Code 85	$63	$527,156	4.57%	4.57%
Procedure Code 14	$31	$443,176	3.84%	3.84%
Procedure Code 16	$63	$383,451	3.32%	3.32%
Procedure Code 2	$165	$346,183	3.00%	3.00%
Procedure Code 4	$108	$317,501	2.75%	2.75%
Procedure Code 86	$79	$288,740	2.50%	2.50%
Procedure Code 32	$60	$288,293	2.50%	2.50%
Procedure Code 11	$213	$256,151	2.22%	2.22%
Procedure Code 9	$161	$229,733	1.99%	1.99%
Procedure Code 6	$111	$191,836	1.66%	1.66%
Procedure Code 62	$56	$168,870	1.46%	1.46%
Procedure Code 15	$20	$146,172	1.27%	1.27%
Procedure Code 25	$250	$130,740	1.13%	1.13%
Procedure Code 12	$27	$123,112	1.07%	1.07%
Procedure Code 48	$46	$111,026	0.96%	0.96%
Procedure Code 26	$15	$106,373	0.92%	0.92%
Procedure Code 30	$128	$104,473	0.91%	0.91%
Total	**$56**	**$11,535,336**	**100.00%**	

$11,535,336
Production Amount

Clinic: All

Provider: All

Cover

Financials: Overview

Financials: Location

Financials: Expenses

Financials: KPI Trends

Operations: Patients & Visits

Operations: Loc 7 Referrals

Operations: Visits Analysis

Operations: Medicaid %

Operations: CPT