

CONTROLLABLE EXPENSES

% Columns are % of Net Production

	Curr Mth 12/31/2023	Prior Mth 11/30/2023	Variance	Prior Year 12/31/2022	Variance	Last 6 Mth Av	Variance
Net Production	44,463,170	54,647,223	(10,184,053)	40,532,156	3,931,014	59,634,591	(15,171,421)
Clinical Supplies	3,391,293	1,873,221	1,518,072	3,857,529	(466,236)	2,241,223	1,150,070
Specialty Lab Fees	844,673	784,321	60,352	0	844,673	1,079,625	(234,952)
Invisalign Lab Fees	3,281,825	4,437,687	(1,155,862)	2,701,036	580,789	4,383,721	(1,101,896)
Dental Monitoring - Hardware	194,750	199,610	(4,860)	196,134	(1,384)	203,067	(8,317)
Teeth Whitening Costs	9,823	12,748	(2,925)	10,733	(910)	11,091	(1,269)
Smile Express Costs	403,227	363,157	40,070	217,951	185,276	680,506	(277,278)
Total Cost of Goods	8,125,591	7,670,744	454,847	6,983,383	1,142,208	8,599,233	(473,642)
OT	74,118	51,341	22,776	84,546	(10,428)	68,476	5,642
Contract Labor	3,466	99	3,368	17,629	(14,163)	1,253	2,213
Total Selected Personnel Costs	77,584	51,440	26,144	102,175	(24,591)	69,729	7,855
Media Spend – Marketing	966,086	864,505	101,581	2,423,892	(1,457,806)	1,205,082	(238,996)
Local Marketing – Marketing	921,037	911,828	9,209	1,273,008	(351,970)	868,610	52,428
Doctor Marketing (Referrals) – Marketing	322,206	305,610	16,597	306,832	15,373	158,311	163,894
Merchandise – Marketing	66,766	70,922	(4,157)	16,962	49,804	59,681	7,086
Patient Appreciation - Operations	133,302	110,568	22,734	57,588	75,713	131,017	2,283
In-clinic Collateral - Operations	81,134	99,494	(18,360)	84,157	(3,022)	103,062	(21,927)
Team Member Merchandise – Operations	30,474	19,637	10,838	30,052	423	29,734	740
Total Marketing Expense	2,521,005	2,382,564	138,442	4,192,491	(1,671,485)	2,555,497	(34,492)
Transportation	113,921	164,604	(50,684)	144,431	(30,511)	154,357	(40,436)
Travel - Other	11,352	9,429	1,924	17,230	(5,878)	13,377	(2,025)
Airfare	57,027	29,305	27,721	47,443	9,584	69,052	(12,024)
Hotel/Lodging	56,942	57,910	(968)	48,585	8,357	77,517	(20,576)
Meals & Entertainment	21,379	30,707	(9,328)	34,697	(13,318)	50,368	(28,989)
Meeting Expense	76,108	49,975	26,132	66,719	9,388	107,917	(31,809)
Total Travel, Meals and Entertainment	336,729	341,930	(5,203)	359,105	(22,378)	472,588	(135,859)
Telecommunications	413,087	399,309	13,780	473,032	(59,943)	425,073	(11,986)
Professional Dues	55,444	75,687	(20,244)	79,998	(24,555)	93,528	(38,084)
Subscriptions	114,672	88,608	26,064	76,023	38,649	85,465	29,207
Continuing Education	12,470	26,406	(13,936)	18,010	(5,540)	20,423	(7,952)
Professional Fees	221,423	346,111	(124,688)	534,355	(312,932)	323,471	(102,049)
Office Admin	8,417	0	8,418	155,472	(147,055)	216	8,201
Office Supplies & Admin	480,776	305,458	175,316	229,564	251,212	388,128	92,648
Team Member Appreciation	382,698	153,365	229,334	540,539	(157,840)	152,918	229,780
Postage & Freight	76,695	53,906	22,789	53,545	23,149	47,227	29,468
Total Other Expenses	1,765,682	1,448,850	316,833	2,160,538	(394,855)	1,536,449	229,233
Total Selected Controllable Expenses	12,826,591	11,895,528	931,063	13,797,692	(971,101)	13,233,496	(406,905)