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Oakland, CA 94621

Analysis of A Pediatric Dental Practice

<u>Description</u>	<i>2017 Average</i>		<i>2018 Average</i>	
	<u><i>Dollar Amount</i></u>	<u><i>Percent of Gross</i></u>	<u><i>Dollar Amount</i></u>	<u><i>Percent of Gross</i></u>
<u>Gross Receipts</u>	1,169,600	100.00%	1,182,100	100.00%
<u>Personnel costs</u>				
<i>Payroll Gross - assistants</i>	123,000	10.52%	143,700	12.16%
<i>Payroll Gross - other</i>	119,000	10.17%	119,100	10.08%
Subtotal payroll	<u>242,000</u>	<u>20.69%</u>	<u>262,800</u>	<u>22.23%</u>
<i>Employee Benefits</i>	13,000	1.11%	13,000	1.10%
<i>Taxes - Employer Payroll</i>	21,800	1.86%	23,700	2.00%
Total personnel costs	<u>276,800</u>	<u>23.67%</u>	<u>299,500</u>	<u>25.34%</u>
<u>Expenses</u>				
<i>Advertising</i>	3,000	0.26%	3,000	0.25%
<i>Business Meals & Entertainment</i>	5,900	0.50%	5,500	0.47%
<i>Computer Maintenance & Support</i>	8,700	0.74%	8,300	0.70%
<i>Credit Card Fees</i>	9,300	0.80%	9,700	0.82%
<i>Dues & Subscriptions</i>	5,000	0.43%	5,000	0.42%
<i>Education & Seminars</i>	6,400	0.55%	6,100	0.52%
<i>Financial Advisory Services</i>	9,500	0.81%	10,000	0.85%
<i>Insurance - Malpractice</i>	2,800	0.24%	2,800	0.24%
<i>Insurance - General Liability</i>	2,400	0.21%	2,400	0.20%
<i>Insurance - Worker's Compensation</i>	3,100	0.27%	3,400	0.29%
<i>Insurance - Overhead</i>	1,200	0.10%	1,300	0.11%
<i>Janitorial</i>	2,200	0.19%	2,500	0.21%
<i>Laboratory</i>	5,200	0.44%	3,200	0.27%
<i>Laundry & Uniform</i>	1,300	0.11%	1,200	0.10%
<i>Marketing</i>	7,700	0.66%	8,700	0.74%
<i>Office Supplies & Expense</i>	26,900	2.30%	30,400	2.57%
<i>Professional Supplies</i>	60,400	5.16%	58,200	4.92%
<i>Rent</i>	81,400	6.96%	80,300	6.79%
<i>Repairs & Maintenance</i>	5,500	0.47%	7,500	0.63%
<i>Taxes - Licenses</i>	4,000	0.34%	4,200	0.36%
<i>Taxes - Personal Property</i>	2,600	0.22%	2,300	0.19%
<i>Telephone</i>	4,200	0.36%	4,300	0.36%
<i>Utilities</i>	4,400	0.38%	4,500	0.38%
Total dental office costs	<u>263,100</u>	<u>22.49%</u>	<u>264,800</u>	<u>22.40%</u>
Total Overhead Costs	<u>539,900</u>	<u>46.16%</u>	<u>564,300</u>	<u>47.74%</u>
Net Practice Income	<u><u>629,700</u></u>	<u><u>53.84%</u></u>	<u><u>617,800</u></u>	<u><u>52.26%</u></u>