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7677 Oakport St., #300
Oakland, CA 94621

Analysis of A General Dental Practice

<u>Description</u>	<i>2017 Average</i>		<i>2018 Average</i>	
	<u>Dollar Amount</u>	<u>Percent of Gross</u>	<u>Dollar Amount</u>	<u>Percent of Gross</u>
<u>Gross Receipts</u>	861,000	100.00%	931,200	100.00%
<u>Personnel costs</u>				
<i>Payroll Gross - assistants</i>	70,000	8.13%	77,200	8.29%
<i>Payroll Gross - hygienists</i>	68,400	7.94%	88,500	9.50%
<i>Payroll Gross - other</i>	72,000	8.36%	82,500	8.86%
Sub-total payroll	210,400	24.44%	248,200	26.65%
<i>Employee Benefits</i>	13,200	1.53%	10,700	1.15%
<i>Taxes - Employer Payroll</i>	19,400	2.25%	22,300	2.39%
<u>Total personnel costs</u>	243,000	28.22%	281,200	30.20%
<u>Dental office costs</u>				
<i>Advertising</i>	5,100	0.59%	5,500	0.59%
<i>Business Meals & Entertainment</i>	4,700	0.55%	5,300	0.57%
<i>Computer Maintenance & Expense</i>	6,000	0.70%	7,700	0.83%
<i>Credit Card Fees</i>	9,900	1.15%	11,300	1.21%
<i>Dues & Subscriptions</i>	2,700	0.31%	2,700	0.29%
<i>Education & Seminars</i>	5,800	0.67%	6,200	0.67%
<i>Financial Advisory Services</i>	8,000	0.93%	8,500	0.91%
<i>Insurance - Malpractice</i>	2,200	0.26%	2,200	0.24%
<i>Insurance - General Liability</i>	2,100	0.24%	2,200	0.24%
<i>Insurance - Worker's Compensation</i>	3,100	0.36%	3,300	0.35%
<i>Insurance - Overhead</i>	1,200	0.14%	1,300	0.14%
<i>Janitorial</i>	3,600	0.42%	3,600	0.39%
<i>Laboratory</i>	56,200	6.53%	59,100	6.35%
<i>Laundry & Uniform</i>	1,000	0.12%	1,100	0.12%
<i>Marketing</i>	9,800	1.14%	9,600	1.03%
<i>Office Supplies & Expense</i>	18,500	2.15%	18,700	2.01%
<i>Professional Supplies</i>	58,200	6.76%	56,300	6.05%
<i>Rent</i>	46,700	5.42%	50,400	5.41%
<i>Repairs & Maintenance</i>	5,100	0.59%	6,500	0.70%
<i>Taxes - Licenses</i>	1,600	0.19%	1,900	0.20%
<i>Taxes - Personal Property</i>	1,900	0.22%	2,300	0.25%
<i>Telephone</i>	4,900	0.57%	4,700	0.50%
<i>Utilities</i>	5,900	0.69%	6,200	0.67%
Total dental office expense	264,200	30.69%	276,600	29.70%
Total Overhead Costs	507,200	58.91%	557,800	59.90%
Net Practice Income	353,800	41.09%	373,400	40.10%