



# ***SAMPLE***

Accounting Group

**Apple Family Dental**

## **Practice Business Intelligence Report**

**Last 3 Cal Months**

prepared by  
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## Comments:

***Custom annotations may be entered here at the time of report download.***

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## KPIs and Business Intelligence

Key Performance Indicators	
Revenue This Year to Last Month	<b>3,229,020</b>
Revenue Same Period Last Year	<b>3,231,321</b>
Variance (Period over Period)	(2,301)
Bank Account Balance	2,468,750
<b>Number of Months of Cash Reserves</b>	<b>4.2</b>

*Cash reserves should be > 6 months.*

Snapshot Metrics	Results
<b>Last Month Revenue</b>	<b>1,102,774</b>
<i>Last Month Expenses</i>	<u>(590,024)</u>
<b>Last Month Net Income</b>	<b>512,750</b>
<i>Days Open Each Week</i>	5
<i>Revenue Per Day</i>	55,139
<i>Expenses Per Day</i>	<u>(29,501)</u>
<b>Net Income Per Day</b>	<b>25,637</b>

## Benchmark Analysis vs Other Members in Our Group

	This period	Optimum Range		Peer Group		Your Actual Results	
				Average	Top 10%	Last Month	This Year to Last Month
Dental Materials	<b>4.6%</b>	6.0%	8.0%	10.7%	-	7,007	178,794
Lab Costs	<b>3.3%</b>	4.0%	7.0%	2.7%	-	8,054	109,254
Fac. & Equip. Costs	<b>5.9%</b>	5.0%	8.0%	4.9%	-	14,457	196,097
Staff Costs	<b>20.1%</b>	20.0%	30.0%	16.7%	0.2%	49,093	665,910
Rent	<b>4.2%</b>	4.0%	6.0%	3.5%	-	10,139	137,524
Advertising & Promotion	<b>3.2%</b>	1.0%	3.0%	2.9%	-	10,382	106,490
Temp Costs	<b>5.7%</b>	10.0%	20.0%	4.7%	-	13,783	186,955
Variable Costs	<b>9.1%</b>	10.0%	20.0%	14.5%	-	17,960	327,358
GNA	<b>53.5%</b>	50.0%	60.0%	51.6%	53.5%	128,941	1,795,770

## Forward-looking Trend

	Actual		Projected			
	YTD - YOY Variance	Last 90 Days	Next 1 - 90 Days	Next 91 - 120 Days	Next 121 - 150 Days	12 Month Trended Forecast
Total Income	-0.1%	1,102,774	1,102,577	1,102,381	1,102,184	<b>4,409,915</b>
Total Business Expenses	0.4%	87,206	87,289	87,373	87,456	<b>349,324</b>
Total Facility & Equipment Expense	0.5%	65,366	65,449	65,532	65,616	<b>261,963</b>
Total Marketing Expenses	0.9%	35,497	35,580	35,663	35,747	<b>142,487</b>
Total Owner Expenses	0.4%	87,206	87,289	87,373	87,456	<b>349,324</b>
Total Payroll Expenses	0.2%	221,970	222,053	222,137	222,220	<b>888,380</b>
Total Temp Labor Expenses	0.5%	62,318	62,402	62,485	62,569	<b>249,773</b>
Total Variable Costs	2.7%	100,553	101,221	101,893	102,570	<b>406,238</b>
Total Expense	0.5%	590,024	590,820	591,618	592,417	<b>2,364,878</b>
Net Income	-0.6%	512,750	511,757	510,763	509,767	<b>2,045,037</b>

**Apple Family Dental**  
**Balance Sheet**  
As of September, 30, 2018

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Sep 2018

**ASSETS**

**Current Assets**

Bank	2,468,750
<b>Total Checking/Savings</b>	<u>2,468,750</u>
<b>Total Current Assets</b>	<b>4,588,000</b>

**TOTAL ASSETS**

**\$4,588,000**

**LIABILITIES & EQUITY**

**Current Liabilities**

**Accounts Payable**

Accounts Payable	42,000
<b>Total Accounts Payable</b>	<u>42,000</u>
<b>Total Current Liabilities</b>	<u>42,000</u>

**Total Liabilities**

**42,000**

**Equity**

Net Income	1,244,250
Opening Balance Equity	150,000
Retained Earnings	<u>3,151,750</u>
<b>Total Equity</b>	<b>4,546,000</b>

**TOTAL LIABILITIES & EQUITY**

**\$4,588,000**

**Qvinci Dental Group**  
**Profit & Loss**  
**Last 3 Month and YTD Comparison**

	Jul 2018	Aug 2018	Sep 2018	Jul 01, 2018- Sep 30, 2018	Jul 2017	Aug 2017	Sep 2017	Jul 01, 2017- Sep 30, 2017	\$ Change	% Change	Jan 01, 2018- Sep 30, 2018	Jan 01, 2017- Sep 30, 2017	\$ Change	% Change
Ordinary Income/Expense														
Income														
Services	434,166.45	364,666.29	303,940.77	1,102,773.51	426,166.45	376,666.29	302,940.77	1,105,773.51	-3,000.00	-27%	3,229,020	3,231,321	-2,301.00	-07%
<b>Total Income</b>	<b>434,166.45</b>	<b>364,666.29</b>	<b>303,940.77</b>	<b>1,102,773.51</b>	<b>426,166.45</b>	<b>376,666.29</b>	<b>302,940.77</b>	<b>1,105,773.51</b>	<b>-3,000.00</b>	<b>-27%</b>	<b>3,229,020</b>	<b>3,231,321</b>	<b>-2,301.00</b>	<b>-07%</b>
<b>Gross Profit</b>	<b>434,166.45</b>	<b>364,666.29</b>	<b>303,940.77</b>	<b>1,102,773.51</b>	<b>426,166.45</b>	<b>376,666.29</b>	<b>302,940.77</b>	<b>1,105,773.51</b>	<b>-3,000.00</b>	<b>-27%</b>	<b>3,229,020</b>	<b>3,231,321</b>	<b>-2,301.00</b>	<b>-07%</b>
Expense														
<b>Total Business Expenses</b>	26,048	41,676	19,482	87,206	26,048	41,676	19,482	87,206			261,618	261,618		
<b>Total Facility &amp; Equipment Expe</b>	19,580	31,328	14,457	65,366	19,580	31,328	14,457	65,366			196,097	196,097		
<b>Total Marketing Expenses</b>	9,659	15,455	10,382	35,497	9,659	15,455	10,382	35,497			106,490	106,490		
<b>Total Owner Expenses</b>	5,127	8,203	3,785	17,114	5,127	8,203	3,785	17,114			51,343	51,343		
<b>Total Payroll Expenses</b>	66,491	106,386	49,093	221,970	66,491	106,386	49,093	221,970			665,910	665,910		
<b>Total Temp Labor Costs</b>	18,667	29,868	13,783	62,318	18,667	29,868	13,783	62,318			186,955	186,955		
<b>Total Variable Costs</b>	41,844	40,750	17,960	100,553	34,844	53,750	17,960	106,553			327,358	318,659		
<b>Total Expense</b>	<b>187,416.45</b>	<b>273,666.29</b>	<b>128,940.77</b>	<b>590,023.51</b>	<b>180,416.45</b>	<b>286,666.29</b>	<b>128,940.77</b>	<b>596,023.51</b>	<b>-6,000.00</b>	<b>-1.01%</b>	<b>1,795,770</b>	<b>1,787,071</b>	<b>8,699.00</b>	<b>0.49%</b>
<b>Net Ordinary Income</b>	<b>246,750.00</b>	<b>91,000.00</b>	<b>175,000.00</b>	<b>512,750.00</b>	<b>245,750.00</b>	<b>90,000.00</b>	<b>174,000.00</b>	<b>509,750.00</b>	<b>3,000.00</b>	<b>0.59%</b>	<b>1,433,250</b>	<b>1,444,250</b>	<b>-11,000.00</b>	<b>-76%</b>
Other Expense														
Doctor Comp									0.00	0.00%			0.00	0.00%
Disability Ins	366.00	366.00	366.00	1,098.00	366.00	366.00	366.00	1,098.00	0.00	0.00%	3,294	3,660	-366.00	-10.00%
Health Ins	500.00	500.00	500.00	1,500.00	500.00	500.00	500.00	1,500.00	0.00	0.00%	4,500	5,000	-500.00	-10.00%
Life Insurance	234.00	234.00	234.00	702.00	234.00	234.00	234.00	702.00	0.00	0.00%	2,106	2,340	-234.00	-10.00%
Owner Salary	18,000.00	18,000.00	18,000.00	54,000.00	17,000.00	17,000.00	17,000.00	51,000.00	3,000.00	5.88%	162,000	170,000	-8,000.00	-4.71%
Payroll Taxes	1,780.00	1,780.00	1,780.00	5,340.00	1,780.00	1,780.00	1,780.00	5,340.00	0.00	0.00%	16,020	17,800	-1,780.00	-10.00%
Retirement Fund	120.00	120.00	120.00	360.00	120.00	120.00	120.00	360.00	0.00	0.00%	1,080	1,200	-120.00	-10.00%
Total Doctor Comp	21,000.00	21,000.00	21,000.00	63,000.00	20,000.00	20,000.00	20,000.00	60,000.00	3,000.00	5.00%	189,000	200,000	-11,000.00	-5.50%
<b>Total Other Expense</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>63,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>60,000.00</b>	<b>3,000.00</b>	<b>5.00%</b>	<b>189,000</b>	<b>200,000</b>	<b>-11,000.00</b>	<b>-5.50%</b>
<b>Net Other Income</b>	<b>491,948.00</b>	<b>493,614.00</b>	<b>497,635.00</b>	<b>1,483,197.00</b>	<b>-20,000.00</b>	<b>-20,000.00</b>	<b>-20,000.00</b>	<b>-60,000.00</b>	<b>1,543,197.00</b>	<b>2571.99%</b>	<b>1,821,265</b>	<b>(200,000)</b>	<b>2,021,265.00</b>	<b>1010.63%</b>
<b>Net Income</b>	<b>738,698.00</b>	<b>584,614.00</b>	<b>672,635.00</b>	<b>1,995,947.00</b>	<b>225,750.00</b>	<b>70,000.00</b>	<b>154,000.00</b>	<b>449,750.00</b>	<b>1,546,197.00</b>	<b>343.79%</b>	<b>3,254,515</b>	<b>1,244,250</b>	<b>2,010,265.00</b>	<b>161.56%</b>

**Apple Family Dental**  
**Profit and Loss - Summary**  
Last Month vs Same Period Last Year

	<u>Sep 2018</u>	<u>Sep 2017</u>	<u>\$ Diff</u>	<u>% Diff</u>
<b>Income</b>				
Services	303,941	376,666	(72,726)	(24)%
<b>Total Income</b>	<b>\$303,941</b>	<b>\$376,666</b>	<b>(72,726)</b>	<b>(24)%</b>
<b>Expense</b>				
Total Business Expenses	19,482	41,676	(22,194)	(114)%
Total Facility & Equipment Expenses	14,457	31,328	(16,872)	(117)%
Total Marketing Expenses	10,382	15,455	(5,073)	(49)%
Total Owner Expenses	3,785	8,203	(4,417)	(117)%
Total Payroll Expenses	49,093	106,386	(57,293)	(117)%
Total Temp Labor Costs	13,783	29,868	(16,085)	(117)%
Total Variable Costs	17,960	53,750	(35,790)	(199)%
<b>Total Expense</b>	<b>128,941</b>	<b>286,666</b>	<b>(157,726)</b>	<b>(122)%</b>
<b>Net Ordinary Income</b>	<b>\$175,000</b>	<b>\$90,000</b>	<b>85,000</b>	<b>49%</b>
<b>Other Income</b>				
Total Other Income	-	-	-	100%
<b>Other Expense</b>				
Total Doctor Comp	21,000	20,000	1,000	5%
Total Other Expense	21,000	20,000	1,000	5%
<b>Net Other Income</b>	<b>(21,000)</b>	<b>(20,000)</b>	<b>(1,000)</b>	<b>5%</b>
<b>Net Income</b>	<b>154,000</b>	<b>70,000</b>	<b>84,000</b>	<b>55%</b>

**Apple Family Dental**  
**Profit and Loss - Detailed**  
**Last Month vs Same Period Last Year**

	<u>Sep 2018</u>	<u>Sep 2017</u>	<u>\$ Diff</u>	<u>% Diff</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Services	303,941	376,666	(72,726)	(24)%
<b>Total Income</b>	<b>\$303,941</b>	<b>\$376,666</b>	<b>(72,726)</b>	<b>(24)%</b>
<b>Expense</b>				
<b>Business Expenses</b>				
Accounting	1,458	3,160	(1,702)	
Bank Charges	127	276	(149)	
Building Costs	1,860	4,031	(2,171)	
Disposal Costs	83	180	(97)	
Donations	1	2	(1)	
Dues and Subscriptions	383	830	(447)	
Equipment	388	841	(453)	
Insurance – Worker’s Comp	253	548	(295)	
Interest Expense	3,956	8,572	(4,616)	
Legal	361	783	(422)	
Liability Insurance	678	1,469	(791)	
Malpractice Insurance	335	725	(391)	
Materials	8	16	(9)	
Merchant Service Fees	2,357	5,108	(2,751)	
Office Supply	904	1,960	(1,056)	
Other Insurance	112	243	(131)	
Outsourcing Fees	173	375	(202)	
Postage and Delivery	190	412	(222)	
Printing Costs	98	213	(115)	
Processing Costs	612	1,326	(714)	
Professional Licenses	191	413	(222)	
Professional Services	2,272	4,923	(2,651)	
Retirement Plan Costs	46	100	(54)	
Taxes	665	1,441	(776)	
Tech Expenses	1,531	3,317	(1,787)	
Uniforms	440	412	28	
<b>Total Business Expenses</b>	<b>19,482</b>	<b>41,676</b>	<b>(22,194)</b>	<b>(114)%</b>
<b>Facility &amp; Equipment Expenses</b>				
Cleaning Costs	400	868	(467)	
Communications Costs	756	1,638	(882)	
Equipment Rental	156	338	(182)	
Office Maintenance	435	942	(507)	
Property Taxes	510	1,106	(595)	
Rent	10,139	21,971	(11,832)	
Repairs and Maintenance	746	1,617	(871)	

Utilities	1,315	2,850	(1,535)	
<b>Total Facility &amp; Equipment Expenses</b>	<b>14,457</b>	<b>31,328</b>	<b>(16,872)</b>	<b>(117)%</b>
<b>Marketing Expenses</b>				
Advertising and Promotion	4,613	6,747	(2,133)	
Internet and Website	3,417	5,237	(1,820)	
SEO	2,352	3,472	(1,120)	
<b>Total Marketing Expenses</b>	<b>10,382</b>	<b>15,455</b>	<b>(5,073)</b>	<b>(49)%</b>
<b>Owner Expenses</b>				
Cars	656	1,422	(766)	
Donations	210	454	(245)	
Entertainment	578	1,254	(675)	
Parking and Tolls	33	73	(39)	
Special Marketing Costs	170	368	(198)	
Staff Development	231	500	(270)	
Training	971	2,104	(1,133)	
Travel Expense	936	2,027	(1,092)	
<b>Total Owner Expenses</b>	<b>3,785</b>	<b>8,203</b>	<b>(4,417)</b>	<b>(117)%</b>
<b>Payroll Expenses</b>				
401K	329	712	(383)	
Back Payroll Expenses	76	165	(89)	
Benefits	853	1,848	(995)	
Contractors	1,170	2,535	(1,365)	
Executive Assistant Comp	8,352	18,099	(9,747)	
Hygienist Compensation	9,195	19,927	(10,731)	
Misc Salary Costs	12,200	26,439	(14,238)	
Office Staff Compensation	10,207	22,119	(11,912)	
Part-time Labor	1,367	2,961	(1,595)	
Payroll Service Fees	377	818	(440)	
Payroll Taxes	3,663	7,938	(4,275)	
Profit Sharing Pool	112	244	(131)	
Reimbursement	1	1	(1)	
Salaries	1,191	2,580	(1,389)	
<b>Total Payroll Expenses</b>	<b>49,093</b>	<b>106,386</b>	<b>(57,293)</b>	<b>(117)%</b>
<b>Temp Labor Costs</b>				
Temp Benefits	2	5	(3)	
Temp Labor	5,018	10,875	(5,857)	
Temp Payroll Taxes	460	997	(537)	
Temp Retirement Program	32	70	(38)	
Temp Salary	8,269	17,920	(9,651)	
<b>Total Temp Labor Costs</b>	<b>13,783</b>	<b>29,868</b>	<b>(16,085)</b>	<b>(117)%</b>
<b>Variable Costs</b>				
Dental Supplies	7,007	30,015	(23,008)	
Dentures and Implants	2,898	6,280	(3,382)	
Lab Fees	8,054	17,454	(9,400)	
<b>Total Variable Costs</b>	<b>17,960</b>	<b>53,750</b>	<b>(35,790)</b>	<b>(199)%</b>
<b>Total Expense</b>	<b>128,941</b>	<b>286,666</b>	<b>(157,726)</b>	<b>(122)%</b>

<b>Net Ordinary Income</b>	<b>\$175,000</b>	<b>\$90,000</b>	<b>85,000</b>	<b>49%</b>
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**Other Income**

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Total Other Income	-	-	-	100%
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**Other Expense****Doctor Comp**

Disability Ins	366	366	-	
Health Ins	500	500	-	
Life Insurance	234	234	-	
Owner Salary	18,000	17,000	1,000	
Payroll Taxes	1,780	1,780	-	
Retirement Fund	120	120	-	
Total Doctor Comp	21,000	20,000	1,000	5%
Total Other Expense	21,000	20,000	1,000	5%
<b>Net Other Income</b>	<b>(21,000)</b>	<b>(20,000)</b>	<b>(1,000)</b>	5%
<b>Net Income</b>	<b>154,000</b>	<b>70,000</b>	<b>84,000</b>	<b>55%</b>

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# Apple Family Dental

## Profit & Loss

### This Year to Last Month vs Same Period Last Year

	<u>Jan - Sep, 2018</u>	<u>Jan - Sep, 2017</u>	<u>\$ Diff</u>	<u>% Diff</u>
<b>Income</b>				
Services	3,229,020	3,116,821	112,199	
<b>Total Income</b>	<b>3,229,020</b>	<b>3,116,821</b>	<b>112,199</b>	<b>4%</b>
<b>Expense</b>				
<b>Business Expenses</b>				
Accounting	19,778	19,778	-	
Bank Charges	1,727	1,727	-	
Building Costs	25,233	25,233	-	
Disposal Costs	1,125	1,125	-	
Donations	15	15	-	
Dues and Subscriptions	5,198	5,198	-	
Equipment	5,261	5,261	-	
Insurance – Worker’s Comp	3,428	3,428	-	
Interest Expense	53,655	53,655	-	
Legal	4,899	4,899	-	
Liability Insurance	9,198	9,198	-	
Malpractice Insurance	4,540	4,540	-	
Materials	103	103	-	
Merchant Service Fees	31,970	31,970	-	
Office Supply	12,268	12,268	-	
Other Insurance	1,522	1,522	-	
Outsourcing Fees	2,346	2,346	-	
Postage and Delivery	2,582	2,582	-	
Printing Costs	1,331	1,331	-	
Processing Costs	8,302	8,302	-	
Professional Licenses	2,586	2,586	-	
Professional Services	30,816	30,816	-	
Retirement Plan Costs	626	626	-	
Taxes	9,017	9,017	-	
Tech Expenses	20,765	20,765	-	
Uniforms	3,328	3,328	-	
<b>Total Business Expenses</b>	<b>261,618</b>	<b>261,618</b>	<b>-</b>	<b>-</b>
<b>Facility &amp; Equipment Expenses</b>				

Cleaning Costs	5,431	5,431	-
Communications Costs	10,250	10,250	-
Equipment Rental	2,114	2,114	-
Office Maintenance	5,894	5,894	-
Property Taxes	6,920	6,920	-
Rent	137,524	137,524	-
Repairs and Maintenance	10,122	10,122	-
Utilities	17,841	17,841	-
<b>Total Facility &amp; Equipment Expenses</b>	<b>196,097</b>	<b>196,097</b>	<b>-</b>
<b>Marketing Expenses</b>			
Advertising and Promotion	46,729	46,729	-
Internet and Website	35,781	35,781	-
SEO	23,979	23,979	-
<b>Total Marketing Expenses</b>	<b>106,490</b>	<b>106,490</b>	<b>-</b>
<b>Owner Expenses</b>			
Cars	8,904	8,904	-
Donations	2,843	2,843	-
Entertainment	7,846	7,846	-
Parking and Tolls	454	454	-
Special Marketing Costs	2,302	2,302	-
Staff Development	3,133	3,133	-
Training	13,171	13,171	-
Travel Expense	12,690	12,690	-
<b>Total Owner Expenses</b>	<b>51,343</b>	<b>51,343</b>	<b>-</b>
<b>Payroll Expenses</b>			
401K	4,456	4,456	-
Back Payroll Expenses	1,035	1,035	-
Benefits	11,567	11,567	-
Contractors	15,867	15,867	-
Executive Assistant Comp	113,290	113,290	-
Hygienist Compensation	124,729	124,729	-
Misc Salary Costs	165,491	165,491	-
Office Staff Compensation	138,448	138,448	-
Part-time Labor	18,536	18,536	-
Payroll Service Fees	5,117	5,117	-
Payroll Taxes	49,689	49,689	-
Profit Sharing Pool	1,525	1,525	-
Reimbursement	9	9	-
Salaries	16,150	16,150	-
<b>Total Payroll Expenses</b>	<b>665,910</b>	<b>665,910</b>	<b>-</b>
<b>Temp Labor Costs</b>			
Temp Benefits	34	34	-

Temp Labor	68,071	68,071	-	
Temp Payroll Taxes	6,242	6,242	-	
Temp Retirement Program	439	439	-	
Temp Salary	112,169	112,169	-	
<b>Total Temp Labor Costs</b>	<b>186,955</b>	<b>186,955</b>	<b>-</b>	<b>-</b>
<b>Variable Costs</b>				
Dental Supplies	178,794	163,095	15,699	
Dentures and Implants	39,310	39,310	-	
Lab Fees	109,254	109,254	-	
<b>Total Variable Costs</b>	<b>327,358</b>	<b>311,659</b>	<b>15,699</b>	<b>5%</b>
<b>Total Expense</b>	<b>1,795,770</b>	<b>1,780,071</b>	<b>15,699</b>	<b>1%</b>
<b>Net Ordinary Income</b>	<b>1,433,250</b>	<b>1,336,750</b>	<b>96,500</b>	<b>7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Total Other Income</b>	-	-	-	
<b>Other Expense</b>				
<b>Doctor Comp</b>				
Disability Ins	3,294	3,294	-	
Health Ins	4,500	4,500	-	
Life Insurance	2,106	2,106	-	
Owner Salary	162,000	153,000	9,000	
Payroll Taxes	16,020	16,020	-	
Retirement Fund	1,080	1,080	-	
<b>Total Doctor Comp</b>	<b>189,000</b>	<b>180,000</b>	<b>9,000</b>	
<b>Total Other Expense</b>	<b>189,000</b>	<b>180,000</b>	<b>9,000</b>	
<b>Net Other Income</b>	<b>(189,000)</b>	<b>(180,000)</b>	<b>(9,000)</b>	
<b>Net Income</b>	<b>1,244,250</b>	<b>1,156,750</b>	<b>87,500</b>	<b>8%</b>

# Apple Family Dental

## Profit & Loss

### Trailing 12 Months

	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018
<b>Income</b>												
Services	321,166	471,166	222,441	419,166	367,666	305,941	311,166	465,865	256,441	434,166	364,666	303,941
<b>Total Income</b>	<b>321,166</b>	<b>471,166</b>	<b>222,441</b>	<b>419,166</b>	<b>367,666</b>	<b>305,941</b>	<b>311,166</b>	<b>465,865</b>	<b>256,441</b>	<b>434,166</b>	<b>364,666</b>	<b>303,941</b>
<b>Expense</b>												
<b>Business Expenses</b>												
Accounting	1,975	3,160	1,458	1,975	3,160	1,458	1,975	3,160	1,458	1,975	3,160	1,458
Bank Charges	172	276	127	172	276	127	172	276	127	172	276	127
Building Costs	2,520	4,031	1,860	2,520	4,031	1,860	2,520	4,031	1,860	2,520	4,031	1,860
Disposal Costs	112	180	83	112	180	83	112	180	83	112	180	83
Donations	2	2	1	2	2	1	2	2	1	2	2	1
Dues and Subscriptions	519	830	383	519	830	383	519	830	383	519	830	383
Equipment	525	841	388	525	841	388	525	841	388	525	841	388
Insurance – Worker's Comp	342	548	253	342	548	253	342	548	253	342	548	253
Interest Expense	5,357	8,572	3,956	5,357	8,572	3,956	5,357	8,572	3,956	5,357	8,572	3,956
Legal	489	783	361	489	783	361	489	783	361	489	783	361
Liability Insurance	918	1,469	678	918	1,469	678	918	1,469	678	918	1,469	678
Malpractice Insurance	453	725	335	453	725	335	453	725	335	453	725	335
Materials	10	16	8	10	16	8	10	16	8	10	16	8
Merchant Service Fees	3,192	5,108	2,357	3,192	5,108	2,357	3,192	5,108	2,357	3,192	5,108	2,357
Office Supply	1,225	1,960	904	1,225	1,960	904	1,225	1,960	904	1,225	1,960	904
Other Insurance	152	243	112	152	243	112	152	243	112	152	243	112
Outsourcing Fees	234	375	173	234	375	173	234	375	173	234	375	173
Postage and Delivery	258	412	190	258	412	190	258	412	190	258	412	190
Printing Costs	133	213	98	133	213	98	133	213	98	133	213	98
Processing Costs	829	1,326	612	829	1,326	612	829	1,326	612	829	1,326	612
Professional Licenses	258	413	191	258	413	191	258	413	191	258	413	191
Professional Services	3,077	4,923	2,272	3,077	4,923	2,272	3,077	4,923	2,272	3,077	4,923	2,272
Retirement Plan Costs	62	100	46	62	100	46	62	100	46	62	100	46
Taxes	900	1,441	665	900	1,441	665	900	1,441	665	900	1,441	665
Tech Expenses	2,073	3,317	1,531	2,073	3,317	1,531	2,073	3,317	1,531	2,073	3,317	1,531
Uniforms	257	412	440	257	412	440	257	412	440	257	412	440
<b>Total Business Expenses</b>	<b>26,048</b>	<b>41,676</b>	<b>19,482</b>	<b>26,048</b>	<b>41,676</b>	<b>19,482</b>	<b>26,048</b>	<b>41,676</b>	<b>19,482</b>	<b>26,048</b>	<b>41,676</b>	<b>19,482</b>
<b>Facility &amp; Equipment Expenses</b>												

Cleaning Costs	542	868	400	542	868	400	542	868	400	542	868	400
Communications Costs	1,023	1,638	756	1,023	1,638	756	1,023	1,638	756	1,023	1,638	756
Equipment Rental	211	338	156	211	338	156	211	338	156	211	338	156
Office Maintenance	589	942	435	589	942	435	589	942	435	589	942	435
Property Taxes	691	1,106	510	691	1,106	510	691	1,106	510	691	1,106	510
Rent	13,732	21,971	10,139	13,732	21,971	10,139	13,732	21,971	10,139	13,732	21,971	10,139
Repairs and Maintenance	1,011	1,617	746	1,011	1,617	746	1,011	1,617	746	1,011	1,617	746
Utilities	1,781	2,850	1,315	1,781	2,850	1,315	1,781	2,850	1,315	1,781	2,850	1,315
<b>Total Facility &amp; Equipment Expenses</b>	<b>19,580</b>	<b>31,328</b>	<b>14,457</b>	<b>19,580</b>	<b>31,328</b>	<b>14,457</b>	<b>19,580</b>	<b>31,328</b>	<b>14,457</b>	<b>19,580</b>	<b>31,328</b>	<b>14,457</b>
<b>Marketing Expenses</b>												
Advertising and Promotion	4,217	6,747	4,613	4,217	6,747	4,613	4,217	6,747	4,613	4,217	6,747	4,613
Internet and Website	3,273	5,237	3,417	3,273	5,237	3,417	3,273	5,237	3,417	3,273	5,237	3,417
SEO	2,170	3,472	2,352	2,170	3,472	2,352	2,170	3,472	2,352	2,170	3,472	2,352
<b>Total Marketing Expenses</b>	<b>9,659</b>	<b>15,455</b>	<b>10,382</b>	<b>9,659</b>	<b>15,455</b>	<b>10,382</b>	<b>9,659</b>	<b>15,455</b>	<b>10,382</b>	<b>9,659</b>	<b>15,455</b>	<b>10,382</b>
<b>Owner Expenses</b>												
Cars	889	1,422	656	889	1,422	656	889	1,422	656	889	1,422	656
Donations	284	454	210	284	454	210	284	454	210	284	454	210
Entertainment	783	1,254	578	783	1,254	578	783	1,254	578	783	1,254	578
Parking and Tolls	45	73	33	45	73	33	45	73	33	45	73	33
Special Marketing Costs	230	368	170	230	368	170	230	368	170	230	368	170
Staff Development	313	500	231	313	500	231	313	500	231	313	500	231
Training	1,315	2,104	971	1,315	2,104	971	1,315	2,104	971	1,315	2,104	971
Travel Expense	1,267	2,027	936	1,267	2,027	936	1,267	2,027	936	1,267	2,027	936
<b>Total Owner Expenses</b>	<b>5,127</b>	<b>8,203</b>	<b>3,785</b>	<b>5,127</b>	<b>8,203</b>	<b>3,785</b>	<b>5,127</b>	<b>8,203</b>	<b>3,785</b>	<b>5,127</b>	<b>8,203</b>	<b>3,785</b>
<b>Payroll Expenses</b>												
401K	445	712	329	445	712	329	445	712	329	445	712	329
Back Payroll Expenses	103	165	76	103	165	76	103	165	76	103	165	76
Benefits	1,155	1,848	853	1,155	1,848	853	1,155	1,848	853	1,155	1,848	853
Contractors	1,584	2,535	1,170	1,584	2,535	1,170	1,584	2,535	1,170	1,584	2,535	1,170
Executive Assistant Comp	11,312	18,099	8,352	11,312	18,099	8,352	11,312	18,099	8,352	11,312	18,099	8,352
Hygienist Compensation	12,454	19,927	9,195	12,454	19,927	9,195	12,454	19,927	9,195	12,454	19,927	9,195
Misc Salary Costs	16,524	26,439	12,200	16,524	26,439	12,200	16,524	26,439	12,200	16,524	26,439	12,200
Office Staff Compensation	13,824	22,119	10,207	13,824	22,119	10,207	13,824	22,119	10,207	13,824	22,119	10,207
Part-time Labor	1,851	2,961	1,367	1,851	2,961	1,367	1,851	2,961	1,367	1,851	2,961	1,367
Payroll Service Fees	511	818	377	511	818	377	511	818	377	511	818	377
Payroll Taxes	4,961	7,938	3,663	4,961	7,938	3,663	4,961	7,938	3,663	4,961	7,938	3,663
Profit Sharing Pool	152	244	112	152	244	112	152	244	112	152	244	112
Reimbursement	1	1	1	1	1	1	1	1	1	1	1	1
Salaries	1,613	2,580	1,191	1,613	2,580	1,191	1,613	2,580	1,191	1,613	2,580	1,191
<b>Total Payroll Expenses</b>	<b>66,491</b>	<b>106,386</b>	<b>49,093</b>	<b>66,491</b>	<b>106,386</b>	<b>49,093</b>	<b>66,491</b>	<b>106,386</b>	<b>49,093</b>	<b>66,491</b>	<b>106,386</b>	<b>49,093</b>
<b>Temp Labor Costs</b>												
Temp Benefits	3	5	2	3	5	2	3	5	2	3	5	2
Temp Labor	6,797	10,875	5,018	6,797	10,875	5,018	6,797	10,875	5,018	6,797	10,875	5,018

Temp Payroll Taxes	623	997	460	623	997	460	623	997	460	623	997	460
Temp Retirement Program	44	70	32	44	70	32	44	70	32	44	70	32
Temp Salary	11,200	17,920	8,269	11,200	17,920	8,269	11,200	17,920	8,269	11,200	17,920	8,269
<b>Total Temp Labor Costs</b>	<b>18,667</b>	<b>29,868</b>	<b>13,783</b>	<b>18,667</b>	<b>29,868</b>	<b>13,783</b>	<b>18,667</b>	<b>29,868</b>	<b>13,783</b>	<b>18,667</b>	<b>29,868</b>	<b>13,783</b>
<b>Variable Costs</b>												
Dental Supplies	20,009	37,015	14,007	12,009	20,015	9,007	9,009	30,714	47,007	27,009	17,015	7,007
Dentures and Implants	3,925	6,280	2,898	3,925	6,280	2,898	3,925	6,280	2,898	3,925	6,280	2,898
Lab Fees	10,909	17,454	8,054	10,909	17,454	8,054	10,909	17,454	8,054	10,909	17,454	8,054
<b>Total Variable Costs</b>	<b>34,844</b>	<b>60,750</b>	<b>24,960</b>	<b>26,844</b>	<b>43,750</b>	<b>19,960</b>	<b>23,844</b>	<b>54,449</b>	<b>57,960</b>	<b>41,844</b>	<b>40,750</b>	<b>17,960</b>
<b>Total Expense</b>	<b>180,416</b>	<b>293,666</b>	<b>135,941</b>	<b>172,416</b>	<b>276,666</b>	<b>130,941</b>	<b>169,416</b>	<b>287,365</b>	<b>168,941</b>	<b>187,416</b>	<b>273,666</b>	<b>128,941</b>
<b>Net Ordinary Income</b>	<b>140,750</b>	<b>177,500</b>	<b>86,500</b>	<b>246,750</b>	<b>91,000</b>	<b>175,000</b>	<b>141,750</b>	<b>178,500</b>	<b>87,500</b>	<b>246,750</b>	<b>91,000</b>	<b>175,000</b>
<b>Other Income</b>												
<b>Total Other Income</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Expense</b>												
<b>Doctor Comp</b>												
Disability Ins	366	366	366	366	366	366	366	366	366	366	366	366
Health Ins	500	500	500	500	500	500	500	500	500	500	500	500
Life Insurance	234	234	234	234	234	234	234	234	234	234	234	234
Owner Salary	17,000	17,000	17,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Payroll Taxes	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
Retirement Fund	120	120	120	120	120	120	120	120	120	120	120	120
<b>Total Doctor Comp</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Total Other Expense</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Net Other Income</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>(21,000)</b>
<b>Net Income</b>	<b>120,750</b>	<b>157,500</b>	<b>66,500</b>	<b>225,750</b>	<b>70,000</b>	<b>154,000</b>	<b>120,750</b>	<b>157,500</b>	<b>66,500</b>	<b>225,750</b>	<b>70,000</b>	<b>154,000</b>