

Practice Overhead Analysis

Doctor: _____ Date: _____

Period: _____ Ending: _____

EXPENSES	AMOUNT	GP NORMAL %	YOUR OFFICE %
Dental Supplies		4 - 6	
Laboratory		10 - 12	
Payroll Taxes		1.0 - 2	
Practice Promotion		2 - 3	
Occupancy Expense		5 - 7	
Staff Salary (Gross)		12 - 14	
RDH Salary (Gross)		2 - 6	
Fringe Benefits		2 - 4	
Total Major Operating Expenses		38 - 54	
Total General Operating Expenses		2 - 6	
Total Operating Overhead		40 - 60	
Operating Profit		60 - 40	
Additional Expenses			
Non-Salary Owner Compensation		15 - 20	
Doctor Salary		20	
Net Profit			

Total Collections:			
Less Refunds:			
Net Collections:			

Practice Overhead Analysis

Larry M. Guzzardo, Inc.

Dental Practice Management & Marketing Excellence

1549 Brookhaven Hill – Suite 100 Atlanta, GA 30319 (404)-842-0530/Larry@larrymguzzardo.com

Recommended Chart of Accounts

MAJOR OPERATING EXPENSES	AMOUNT
Dental Supplies:	\$
Laboratory:	\$
Payroll Taxes:	\$
Practice Promotion:	\$
Advertising	\$
Contributions	\$
Stationery	\$
Gifts/Flowers	\$
Occupancy Expense:	\$
Repair and Maintenance on building	\$
Utilities	\$
Rent	\$
Janitorial	\$
Property taxes/fees	\$
Staff Salary (Gross) includes bonus:	\$
Chairside wages	\$
Clerical wages	\$
Hygiene Salary (Gross) includes bonus:	\$
Fringe Benefits:	\$
Staff Health Insurance	\$
Staff Life Insurance	\$
Staff Disability Insurance	\$
Child Care	\$
Staff Pension and Profit Sharing	\$
Uniforms	\$
Continuing Education (including travel)	\$
Other:	\$
TOTAL MAJOR OPERATING EXPENSES:	\$

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GENERAL OPERATING EXPENSES	AMOUNT
Accounting and Legal:	\$
Bank Service Charge:	\$
Bookkeeping:	\$
Dues and Subscriptions:	\$
Employee Recruitment and Training:	\$
Equipment Repair and Maintenance:	\$
Insurance, Malpractice:	\$
Insurance, Other:	\$
Laundry and Linen Service:	\$
Management Consulting:	\$
Miscellaneous:	\$
Office Supplies:	\$
Postage:	\$
Taxes and Licenses:	\$
Taxes, Personal Property:	\$
Telephone (without Yellow Pages):	\$
Telephone Answering Service:	\$
Other:	\$
TOTAL GENERAL OPERATING EXPENSES:	\$

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ADDITIONAL EXPENSES	AMOUNT
Associate Salary:	\$
Depreciation:	\$
Equipment Purchase:	\$
Equipment Rent/Lease:	\$
Interest:	\$
Loans:	\$
Other:	\$
TOTAL ADDITIONAL EXPENSES:	\$

NON-SALARY OWNER COMPENSATION	AMOUNT
Automobile:	
Repair and Maintenance	\$
Gas	\$
Insurance	\$
Conventions and Meetings:	\$
Insurance:	
Life	\$
Medical	\$
Disability	\$
Medical Reimbursement:	\$
Pension/Profit Sharing:	\$
Social Clubs and Dues:	\$
Travel and Entertainment:	\$
Relatives on Payroll (unless in staff salaries):	\$
Other:	\$
TOTAL NON-SALARY OWNER COMPENSATION:	\$

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YEARLY COMPARISON	YEAR	%	YEAR	%
Dental Supplies:				
Laboratory:				
Payroll Taxes:				
Practice Promotion:				
Occupancy Expense:				
Staff Salary (Gross):				
Hygiene Salary (Gross):				
Fringe Benefits:				
Total Major Operating:				
Total General Expenses:				
Total Overhead:				
Gross Profit:				
Additional Expenses:				
Non-Salary Owner Compensation:				
Doctor Salary:				
Net Profit:				
Collection Totals:				

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