

RECOMMENDED CHART OF ACCOUNTS

MAJOR EXPENSES
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)
TOTAL MAJOR EXPENSES:

Recommended Chart Of Accounts

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 - continued . . .

GENERAL EXPENSES
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 EXPENSES:

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RECOMMENDED CHART OF ACCOUNTS - continued . . .

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

NON-SALARY OWNER COMPENSATION
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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