

*Michael Perry DDS*

## **Chart of Accounts**

### **INCOME**

Patient fees  
Other income  
Patient refunds ( )  
**Gross Profit**

### **VARIABLE EXPENSES**

Employee expenses  
    Officer's salary (If incorporated)  
    Staff salaries  
        Administrative salaries  
        Assistant salaries  
        Hygienist salaries  
        Associate salaries  
    Payroll tax  
    Worker's compensation insurance  
    Disability insurance (employee)  
    Employee benefits  
        Medical insurance benefits  
        Retirement benefits  
        Other  
  
Laboratory fees  
  
Supplies  
    Office  
    Dental  
**Total Variable Expenses**

### **FIXED EXPENSES**

Amortization expense  
  
Bank charges  
  
Biohazard  
  
Books  
  
Continuing Education (other than travel and meals)  
  
Contributions

Depreciation expense

Dues

Entertainment

Equipment rental

Insurance (non-staff)

    Officer medical (if incorporated)

    Disability

    Professional liability

    Business liability

Interest expense

Janitorial

Laboratory fees

Marketing

    Advertising

    Gifts

    Other

Meals

Miscellaneous

Office expense

Postage and delivery

Professional development

Professional fees

Accounting

Attorney's fees

Consulting

Rent

Repairs and maintenance

Security

Storage

Subscriptions

Taxes and licenses

Telephone

Travel (other than meals)

Uniforms

Utilities (other than telephone)

**Total Fixed Expenses**

**Total Expenses**

**NET OPERATING INCOME**

(Retirement benefits for Owner/Doctor go below the operating income line)

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