

**Apple Family Dental**  
**Profit & Loss - Reporting Month vs Prior Month vs Same Period Last Year**  
**April 30, 2021**

	Apr 2021	Mar 2021	Apr 2020
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Fee for Service Income	165,249.54	160,148.77	146,508.96
Interest Income	362.17	181.08	392.42
Other Items	387.51	193.76	419.88
Patient Refunds	(1,379.91)	(689.96)	(1,495.16)
Product Sales	27,317.31	13,658.66	40.42
<b>Total Income</b>	<b>191,936.62</b>	<b>173,492.31</b>	<b>145,866.52</b>
<b>Cost of Goods Sold</b>			
Product Material	942.40	800.00	942.40
Widget Assembly1	858.40	542.80	858.40
<b>Total COGS</b>	<b>1,800.80</b>	<b>1,342.80</b>	<b>1,800.80</b>
<b>Gross Profit</b>	<b>190,135.82</b>	<b>172,149.51</b>	<b>144,065.72</b>
<b>Expense</b>			
<b>Associate Costs</b>			
Associate Benefits	1.98	0.99	2.15
Associate Contract Labor	4,014.68	2,007.34	4,349.99
Associate Payroll Taxes	368.14	184.07	398.89
Associate Pension Plan	25.91	12.96	28.07
Associate Salary Expense	14,615.53	7,307.76	7,168.07
<b>Total Associate Costs</b>	<b>19,026.25</b>	<b>9,513.12</b>	<b>11,947.18</b>
<b>Business Expenses</b>			
Accounting	1,166.44	583.22	1,263.86
Bank Service Charges	101.83	50.92	110.34
Billing Services	489.63	244.82	530.53
Business Taxes	1,331.82	665.91	576.24
Client Gifts	0.90	0.45	0.98
Computer Expenses	1,224.66	612.33	1,326.95
Consulting	9,817.46	4,908.73	1,969.25
Disposal Fees	146.38	73.19	71.92
Dues and Subscriptions	1,106.57	553.28	332.17
Hazardous Disposal Fees	33.38	33.38	33.38
Insurance - General Liability	1,342.46	671.23	587.77
Insurance - Malpractice	1,067.77	533.88	290.13
Insurance - Warranty	89.74	44.87	97.24
Insurance - Worker's Comp	202.18	101.09	219.06
Interest Expense	3,164.49	1,582.24	3,428.79

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Legal	288.96	144.48	313.09
Licenses and Permits	152.52	76.26	165.26
Management Fees	138.34	69.17	149.89
Merchant Service Fees	1,885.52	942.76	2,043.00
Office Expense	1,488.19	744.10	1,612.48
Office Supplies	723.54	361.77	783.98
Pension Plan Fee	36.91	18.46	39.99
POS Service	51.26	51.26	51.26
Postage and Delivery	152.27	76.14	164.99
Printing and Reproduction	78.50	39.25	85.06
Reference Materials	6.08	3.04	6.59
Small Tools and Equipment	310.29	155.14	336.20
Uniforms	152.06	76.03	164.77
<b>Total Business Expenses</b>	<b>26,750.16</b>	<b>13,417.40</b>	<b>16,755.18</b>
<b>Discretionary Expenses</b>			
Automobile Expense	525.12	262.56	568.98
Charitable Contributions	167.67	83.84	181.68
Continuing Education	776.82	388.41	841.71
Meals and Entertainment	462.76	231.38	501.41
Other Promotion	135.76	67.88	147.10
Parking and Tolls	26.79	13.40	29.03
Staff Meetings and Training	184.75	92.38	200.18
Travel Expense	748.43	374.22	810.94
<b>Total Discretionary Expenses</b>	<b>3,028.11</b>	<b>1,514.06</b>	<b>3,281.02</b>
<b>Facility &amp; Equipment Expenses</b>			
Equipment Rental	124.70	62.35	135.12
Janitorial Expense	320.32	160.16	347.07
Lab Related Services	219.70	219.70	219.70
Monthly Property Services	347.62	173.81	376.66
Property Taxes	408.12	204.06	442.20
Rent Expense	8,110.93	4,055.46	8,788.36
Repairs and Maintenance	597.01	298.50	646.87
Telephone Expense	604.52	302.26	655.01
Utilities	1,052.21	526.10	1,140.09
<b>Total Facility &amp; Equipment Expenses</b>	<b>11,785.13</b>	<b>6,002.42</b>	<b>12,751.09</b>
<b>Marketing Expenses</b>			
Advertising and Promotion	2,490.58	1,725.69	2,698.60
Direct Mail	1,281.56	640.78	1,388.60
Internet and Website	1,933.38	966.69	2,094.86
<b>Total Marketing Expenses</b>	<b>5,705.53</b>	<b>3,333.16</b>	<b>6,182.07</b>

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<b>Payroll Expenses</b>			
Admin Bonuses	0.00	600.00	0.00
Admin Retirement Contribution	0.00	170.70	0.00
Admin Staff Payroll	8,165.43	4,082.72	8,847.42
Assistant Payroll	6,681.62	2,860.41	7,239.68
Employee Benefits	682.20	341.10	739.18
Hygienist Wages	7,356.30	3,678.15	7,970.72
Outsourced Services	935.83	467.92	1,014.00
Payroll Clearing	89.96	44.98	97.47
Payroll Service Fees	301.81	150.90	327.02
Payroll Taxes	2,930.57	1,465.28	3,175.34
Pension Plan	262.80	131.40	284.75
Prior Period Payroll Expense	61.04	30.52	66.14
Reimbursement	0.50	0.25	0.54
Salaries & Wages	952.47	476.24	1,032.02
Staff Expenses	9,760.36	4,880.18	10,575.56
Temporary Labor	1,093.25	546.62	1,184.56
<b>Total Payroll Expenses</b>	<b>39,274.14</b>	<b>19,927.37</b>	<b>42,554.39</b>
<b>Variable Costs</b>			
Dental Supplies	15,205.59	7,602.80	6,806.06
Laboratory Fees	6,443.59	3,221.80	6,981.77
Ortho/Implant Supplies	2,318.46	1,159.23	2,512.10
<b>Total Variable Costs</b>	<b>23,967.64</b>	<b>11,983.82</b>	<b>16,299.93</b>
<b>Total Expense</b>	<b>129,536.96</b>	<b>65,691.35</b>	<b>109,770.86</b>
<b>Net Ordinary Income</b>	<b>60,598.85</b>	<b>106,458.16</b>	<b>34,294.85</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Fees for Other Services	1,042.80	715.60	1,042.80
Refunds from Clients	514.40	377.20	514.40
<b>Total Other Income</b>	<b>1,557.20</b>	<b>1,092.80</b>	<b>1,557.20</b>
<b>Other Expense</b>			
<b>Owner Comp</b>			
Owner Disability Ins	439.20	292.80	146.40
Owner Health Ins	1,000.00	400.00	200.00
Owner Life Ins	1,520.80	187.20	93.60
Owner Payroll Taxes	2,388.00	1,592.00	712.00
Owner Pension Plan	156.00	104.00	48.00

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Owner Salary	29,200.00	16,000.00	7,200.00
<b>Total Owner Comp</b>	<b>34,704.00</b>	<b>18,576.00</b>	<b>8,400.00</b>
<b>Total Other Expense</b>	<b>34,704.00</b>	<b>18,576.00</b>	<b>8,400.00</b>
<b>Net Other Income</b>	<b>(33,146.80)</b>	<b>(17,483.20)</b>	<b>(6,842.80)</b>
<b>Net Income</b>	<b>27,452.05</b>	<b>88,974.96</b>	<b>27,452.05</b>