

San Joaquin Valley College - San Diego  
DA Program

San Diego Campus - Dental Assisting				
	Year 1		Year 2	
<b>Average Census<sup>A</sup></b>	<b>24</b>		<b>31</b>	
<b>Revenue</b>	\$	<b>548,753</b>	\$	<b>715,452</b>
<b>Direct Expense<sup>B</sup></b>				
Faculty Salary		152,324		220,397
Textbooks		23,125		31,167
Lab Supplies		14,819		19,973
Depreciation <sup>C</sup>		45,512		45,512
Other		21,167		23,490
<b>Total Direct</b>		<b>256,947</b>		<b>340,539</b>
<b>Administrative Expense<sup>D</sup></b>				
Administrative Allocation		109,751		147,383
Construction		50,000		-
<b>Total Administrative</b>		<b>159,751</b>		<b>147,383</b>
<b>Net Income<sup>E</sup></b>	\$	<b>132,055</b>	\$	<b>227,530</b>

A: Average census over year 1

B: Expenses directly related to student educational services

C: Straight line depreciation of total equipment cost (\$227,560) over 5 years (\$45,512)

D: Administrative expenses that support student learning

E: Program income before other income/expenses, central administrative office allocation and taxes