

**San Joaquin Valley College
Dental Assisting
Financial Budget Summary**

Dental Assisting				
	Start Up	Year 1	Year 2	Total
Average Census		33	41	
Revenue	\$ -	\$ 638,868	\$ 803,030	\$ 1,441,899
Direct Expense^A				
Faculty Salary	40,903	119,211	179,939	340,053
Text & Supplies	-	27,899	35,032	62,931
Lab Supplies	94,028	22,385	28,108	144,520
Other	15,365	25,566	34,000	74,931
Total Direct	\$ 150,295	\$ 195,061	\$ 277,080	\$ 622,436
Administrative Expense^B				
Advertising	21,000	23,000	-	44,000
Depreciation ^C	11,998	47,992	47,992	107,982
Administrative Support*	-	-	-	-
Total Administrative	\$ 32,998	\$ 70,992	\$ 47,992	\$ 151,982
Net Income^D	\$ (183,293)	\$ 372,816	\$ 477,958	\$ 667,481

A: Expenses directly related to the student

B: Administrative expenses that support student learning

C: Depreciation: Capital Expense (5 yr)

\$239,960 / 60 months = \$3,999 per month

D: Campus income before other income/expenses, corporate allocation and taxes

*A percentage of revenue allocation will be provided to outside agencies

San Joaquin Valley College
Dental Assisting
Financial Budget Detail

	Start Up 1	Start Up 2	Start Up 3	Start Up Total	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Y1 Total
CENSUS																	
Beginning Census					-	11	18	16	25	31	29	38	44	42	51	49	
Starts					12	9	-	11	8	-	11	8	-	11	8	-	78
Drops					1	2	2	2	2	2	2	2	2	2	2	2	22
Graduates					-	-	-	-	-	-	-	-	-	-	9	6	15
Ending Census					11	18	16	25	31	29	38	44	42	51	49	41	
Revenue																	
Net revenue/student/dy					\$ 575.93	\$ 942.43	\$ 837.71	\$ 1,308.93	\$ 1,623.07	\$ 1,518.36	\$ 1,989.57	\$ 2,303.71	\$ 2,199.00	\$ 2,670.21	\$ 2,565.50	\$ 2,146.64	
Days earned per month					30	30	31	31	28	31	30	31	30	31	31	30	
Revenue per month					\$ 17,278	\$ 28,273	\$ 25,969	\$ 40,577	\$ 45,446	\$ 47,069	\$ 59,687	\$ 71,415	\$ 65,970	\$ 82,777	\$ 79,531	\$ 64,399	\$ 628,390
Text & Supplies					\$ 288	\$ 471	\$ 433	\$ 677	\$ 758	\$ 785	\$ 995	\$ 1,191	\$ 1,100	\$ 1,380	\$ 1,326	\$ 1,074	\$ 10,478
Net revenue					17,566	28,744	26,402	41,253	46,204	47,854	60,682	72,606	67,070	84,157	80,857	65,473	638,868
Direct Expenses:																	
50000 Salaries	32,301	4,301	4,301	\$ 40,903	4,301	6,034	6,034	7,768	9,501	9,501	9,501	11,234	12,968	12,968	14,701	14,701	\$ 119,211
50100 Payroll taxes	2,907	387	387	\$ 3,681	387	543	543	699	855	855	855	1,011	1,167	1,167	1,323	1,323	\$ 10,728
50300 Text & supplies				\$ -	777	1,271	1,130	1,766	2,190	2,048	2,684	3,108	2,966	3,602	3,461	2,896	\$ 27,899
50400 Lab Supplies		47,014	47,014	\$ 94,028	623	1,020	907	1,417	1,757	1,643	2,153	2,493	2,380	2,890	2,777	2,323	\$ 22,385
50310 Physicals				\$ -	141	231	205	320	397	371	487	564	538	653	628	525	\$ 5,060
54600 Cert./Licenses Exams				\$ -	-	-	-	-	-	-	-	-	-	-	477	357	\$ 834
50600 Other			11,684	\$ 11,684	745	745	745	745	745	745	745	745	745	745	745	745	\$ 8,945
Total direct expenses	35,208	51,702	63,386	\$ 150,295	6,974	9,845	9,564	12,715	15,445	15,164	16,425	19,155	20,765	22,026	24,111	22,871	\$ 195,061
Gross profit per month					10,591	18,900	16,838	28,539	30,759	32,689	44,257	53,451	46,305	62,131	56,745	42,602	\$ 443,808
Gross profit %					60.3%	65.8%	63.8%	69.2%	66.6%	68.3%	72.9%	73.6%	69.0%	73.8%	70.2%	65.1%	69.5%
60110 Advertising	1,000	10,000	10,000	\$ 21,000	10,000	8,000	5,000										\$ 23,000
62000 Depreciation: Capital	3,999	3,999	3,999	\$ 11,998	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	\$ 47,992
Administrative Support				\$ -	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total Expenses	4,999	13,999	13,999	\$ 32,998	13,999	11,999	8,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	70,992
Net Income	(40,207)	(65,701)	(77,385)	(183,293)	(3,408)	6,900	7,838	24,539	26,760	28,690	40,258	49,451	42,306	58,132	52,746	38,603	372,816
Accumulative Net Income		(105,908)	(183,293)		(186,701)	(179,801)	(171,962)	(147,423)	(120,663)	(91,973)	(51,715)	(2,264)	40,042	98,174	150,920	189,522	
Salaries + Benefits																	
DA Program Director	32,301	4,301	4,301	\$ 40,903	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	\$ 51,611
DA Instructor	-	-	-	\$ -	-	1,733	1,733	3,467	5,200	5,200	5,200	6,933	8,667	8,667	10,400	10,400	\$ 67,600
Total Direct Salaries	32,301	4,301	4,301	40,903	4,301	6,034	6,034	7,768	9,501	9,501	9,501	11,234	12,968	12,968	14,701	14,701	119,211

San Joaquin Valley College
Dental Assisting
Tuition

Program	Degree Type	Tuition	Textbook	Days	Tuition / Day	Textbook / Day
DA	Certificate	\$ 18,325	\$ 275	315	\$ 58	\$ 1

San Joaquin Valley College
 Dental Assisting
 Census Budget

Program	Description	Value	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
DA	Beg Pop		0	11	18	16	25	31	29	38	44	42	51	49
	Starts		12	9		11	8		11	8		11	8	
	Drops	29%	1	2	2	2	2	2	2	2	2	2	2	2
	Grads	71%											9	6
	End Pop		11	18	16	25	31	29	38	44	42	51	49	41

San Joaquin Valley College
 Dental Assisting
 Census Budget

Program	Description	Month 13	Month 14	Month 15	Month 16	Month 17	Month 18	Month 19	Month 20	Month 21	Month 22	Month 23	Month 24
DA	Beg Pop	41	49	47	40	47	44	37	44	41	34	41	39
	Starts	10	7		8	6		8	6		8	6	
	Drops	2	2	2	1	1	1	1	1	1	1	1	1
	Grads	0	8	6	0	8	6	0	8	6	0	7	5
	End Pop	49	47	40	47	44	37	44	41	34	41	39	33

San Joaquin Valley College
 Dental Assisting
 Staffing

Month	Full-Time Annual Salary	Prep 1	Prep 2	Prep 3	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
DA Census					11	18	16	25	31	29	38	44	42	51	49	41
Total Census					11	18	16	25	31	29	38	44	42	51	49	41
<u>FACULTY</u>																
DA Program Director	\$ 51,611	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DA Instructor	\$ 41,600					0.5	0.5	1.0	1.5	1.5	1.5	2.0	2.5	2.5	3.0	3.0
Total Faculty		1.0	1.0	1.0	1.0	1.5	1.5	2.0	2.5	2.5	2.5	3.0	3.5	3.5	4.0	4.0

*Staffing based on FTE

San Joaquin Valley College
 Dental Assisting
 Staffing

Month	Month 13	Month 14	Month 15	Month 16	Month 17	Month 18	Month 19	Month 20	Month 21	Month 22	Month 23	Month 24
DA Census	49	47	40	47	44	37	44	41	34	41	39	33
Total Census	49	47	40	47	44	37	44	41	34	41	39	33
<u>FACULTY</u>												
DA Program Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DA Instructor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Faculty	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0

*Staffing based on FTE