○○歯科 平成25年(A表)

売上伸び率		92.44%	109.44%	99.28%	100.27%	75.99%	103.16%	108.88%	103.35%	119.83%	① 101.64%				② 100.18%	10	
保険診療伸び率		107.77%	124.12%	120.40%	117.16%	120.30%	103.57%	115.92%	107.87%	108.45%	106.26%				112.66%		
自費診療伸び率		33.78%	66.55%	17.42%	59.08%	13.49%	102.09%	33.33%	69.69%	253.25%	63.07%				52.86%		
	期首残高	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	決算調整	合計	月平均	比率
保険請求収入		1,836,000	1,787,000	1,787,000	1,986,000	1,986,000	1,936,000	1,842,000	1,936,000	1,665,000	1,986,000				18,747,000	1,874,700	
保険請求差額		70,000	15,000	−31,000	18,000	−53,000	−21,000	−2,000	26,000	0	0				22,000	2,200	
保険再請求額															0	0	
保険窓口収入		438,000	431,000	487,000	447,000	491,000	551,000	606,000	492,000	529,000	494,000				4,966,000	496,600	
保険収入合計		2,344,000	2,233,000	2,243,000	2,451,000	2,424,000	2,466,000	2,446,000	2,454,000	2,194,000	2,480,000				23,735,000	2,373,500	88.74%
自由診療収入		200,000	396,000	85,000	514,000	192,000	683,000	60,000	200,000	428,000	181,000				2,939,000	293,900	10.99%
その他の収入		1,000	2,000	17,000	11,000	4,000	15,000	8,000	3,000	7,000	5,000				73,000	7,300	0.27%
売上値引															0	0	
売上高 計		2,545,000	2,631,000	2,345,000	2,976,000	2,620,000	3,164,000	2,514,000	2,657,000	2,629,000	2,666,000				26,747,000	2,674,700	
売上原価		436,000	414,000	369,000	634,000	443,000	552,000	531,000	338,000	522,000	556,000				4,795,000	479,500	③ 17.93%
(材料薬品消耗品仕入高)		168,000	72,000	134,000	147,000	101,000	156,000	113,000	75,000	145,000	199,000				1,310,000	131,000	5.50%
(技工料)		175,000	273,000	207,000	441,000	331,000	295,000	414,000	237,000	310,000	357,000				3,040,000	304,000	12.77%
(自費材料仕入高)		0	0	0	0	0	0	0	0	0	0				0	0	0.00%
(自費技工料)		93,000	69,000	28,000	46,000	11,000	101,000	4,000	26,000	67,000	0				445,000	44,500	15.14%
(仕入値引)															0		
(期末棚卸高)															0		
[売上総利益]		2,109,000	2,217,000	1,976,000	2,342,000	2,177,000	2,612,000	1,983,000	2,319,000	2,107,000	2,110,000				21,952,000	2,195,200	82.07%
(率)		82.87%	84.26%	84.26%	78.70%	83.09%	82.55%	78.88%	87.28%	80.14%	79.14%				82.07%		
福利厚生費		0	0	0	0	0	0	0	0	0	0				0	0	
法定福利費		0	0	0	−1,000	−1,000	−1,000	34,000	−1,000	−1,000	−1,000				28,000	2,800	
給料手当		197,000	236,000	212,000	253,000	185,000	284,000	235,000	240,000	231,000	226,000				2,299,000	229,900	
賞与		0	0	0	0	0	0	0	0	0	0				0	0	
通勤費		18,000	36,000	18,000	36,000	18,000	18,000	36,000	18,000	18,000	36,000				252,000	25,200	
人件費計		215,000	272,000	230,000	288,000	202,000	301,000	305,000	257,000	248,000	261,000				2,579,000	257,900	9.64%
労働分配率		10.19%	12.27%	11.64%	12.30%	9.28%	11.52%	15.38%	11.08%	11.77%	12.37%				11.75%		
租税公課		0	113,000	0	93,000	51,000	0	90,000	0	0	0				347,000	34,700	
水道光熱費		30,000	34,000	31,000	32,000	27,000	30,000	33,000	33,000	40,000	28,000				318,000	31,800	
旅費交通費		0	0	0	0	0	0	3,000	1,000	17,000	9,000				30,000	3,000	
通信費		12,000	13,000	12,000	12,000	12,000	17,000	11,000	13,000	11,000	11,000				124,000	12,400	
荷造運賃手数料		0	0	0	0	0	0	0	0	0	0				0	0	
広告宣伝費		30,000	4,000	25,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000				164,000	16,400	
接待交際費		10,000	15,000	11,000	31,000	27,000	15,000	13,000	10,000	41,000	61,000				234,000	23,400	
保険料		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000				20,000	2,000	
修繕費		0	0	0	0	0	33,000	0	42,000	0	23,000				98,000	9,800	
消耗品費		0	17,000	90,000	3,000	36,000	16,000	21,000	55,000	5,000	19,000				262,000	26,200	
備品費		0	0	0	0	0	0	0	0	0	0				0	0	
事務用品費		1,000	0	0	11,000	19,000	0	0	0	0	0				31,000	3,100	
減価償却費		419,000	419,000	419,000	419,000	419,000	419,000	419,000	419,000	419,000	419,000				4,190,000	419,000	15.67%
地代家賃		305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000				3,050,000	305,000	11.40%
支払手数料		31,000	63,000	37,000	138,000	32,000	36,000	38,000	39,000	40,000	36,000				490,000	49,000	
車両費		0	0	0	0	0	0	0	0	0	0				0	0	
リース料		104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000				1,040,000	104,000	3.89%
新聞図書費		15,000	22,000	25,000	13,000	19,000	13,000	9,000	11,000	14,000	15,000				156,000	15,600	
諸会費		22,000	0	0	40,000	22,000	0	22,000	23,000	0	41,000				170,000	17,000	
雑費		0	0	0	0	0	0	0	0	0	0				0	0	
その他経費合計		981,000	1,111,000	1,061,000	1,218,000	1,090,000	1,005,000	1,085,000	1,072,000	1,013,000	1,088,000				10,724,000	1,072,400	40.09%
[販売管理費計]		1,196,000	1,383,000	1,291,000	1,506,000	1,292,000	1,306,000	1,390,000	1,329,000	1,261,000	1,349,000				13,303,000	1,330,300	49.74%
営業外収益															0	0	
営業外費用		57,000	57,000	56,000	65,000	55,000	55,000	54,000	54,000	53,000	53,000				559,000	55,900	2.09%
前期損益修正															0	0	
専従者給与															0	0	
貸倒引当金															0	0	
固定費		1,253,000	1,440,000	1,347,000	1,571,000	1,347,000	1,361,000	1,444,000	1,383,000	1,314,000	1,402,000				13,862,000	1,386,200	51.83%
[経常利益]		856,000	777,000	629,000	771,000	830,000	1,251,000	539,000	936,000	793,000	708,000				8,090,000	809,000	30.25%

余裕率		44.81%	40.27%	37.69%	37.86%	43.44%	52.32%	33.02%	45.35%	43.13%	39.04%				42.00%	
正味固定費(税込)		1,164,000	1,324,300	1,231,300	1,455,300	1,231,300	1,245,300	1,328,300	1,267,300	1,198,300	1,286,300				12,731,700	
余裕利益(税込)		945,000	892,700	744,700	886,700	945,700	1,366,700	654,700	1,051,700	908,700	823,700				9,220,300	

保険未収入金	3,720,000	−811,000	−25,000	342,000	534,000	26,000	−89,000	57,000	−429,000	−176,000	223,000				−348,000	3,372,000
仮払税金	820,000	−820,000	0	66,000	74,000	85,000	83,000	72,000	77,000	78,000	66,000				−219,000	601,000
窓口未収入金	0	0	155,000	−80,000	−61,000	55,000	378,000	−200,000	−143,000	−60,000	−35,000				9,000	9,000
買掛金	797,000	−388,000	60,000	−205,000	−2,000	79,000	211,000	−87,000	−46,000	123,000	54,000				−201,000	596,000
{運転資金増減}		−1,243,000	70,000	533,000	549,000	87,000	161,000	16,000	−449,000	−281,000	200,000				−357,000	−357,000
[経常収支]		2,518,000	1,126,000	515,000	641,000	1,162,000	1,509,000	942,000	1,804,000	1,493,000	927,000				12,637,000	12,637,000
所得税															0	
住民税															0	
資産購入															0	
借入金	39,040,000	−330,000	−330,000	−330,000	−330,000	−330,000	−330,000	−330,000	−330,000	−330,000	−330,000				−3,300,000	35,740,000
院長立替金	0	18,000	20,000	30,000	120,000	70,000	20,000	100,000	10,000	20,000	20,000				428,000	428,000
生活費															0	0
[差引収支]		2,206,000	816,000	215,000	431,000	902,000	1,199,000	712,000	1,484,000	1,183,000	617,000				9,765,000	
現預金残高	3,578,802	3,758,000	3,755,000	3,442,000	3,668,000	3,962,000	4,353,000	4,236,000	4,723,000	5,083,000	4,485,000					
現預金増減		179,198	−3,000	−313,000	226,000	294,000	391,000	−117,000	487,000	360,000	−598,000				906,198	4,485,000

売上を保険診療と
自由診療に区分し
現状を把握します。

粗利益率を
把握します。

人件費を把握します

その他の経費を
把握します。

経営に必要な
固定費を把握します

簡単なキャッシュ
フローを確認します