○○歯科 平成25年−平成24年（B表）

売上伸び率																10	
	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		204,000	413,000	195,000	392,000	361,000	63,000	199,000	175,000	281,000	124,000				2,407,000	240,700	
保険請求差額		78,000	50,000	155,000	12,000	7,000	46,000	−1,000	95,000	−193,000	98,000				347,000	34,700	
保険再請求額		0	0	0	0	0	0	0	0	0	0				0	0	
保険窓口収入		−113,000	−29,000	30,000	−45,000	41,000	−24,000	138,000	−91,000	83,000	−76,000				−86,000	−8,600	
保険収入合計		169,000	434,000	380,000	359,000	409,000	85,000	336,000	179,000	171,000	146,000				2,668,000	266,800	7.86%
自由診療収入		−392,000	−199,000	−403,000	−356,000	−1,231,000	14,000	−120,000	−87,000	259,000	−106,000				−2,621,000	−262,100	−7.81%
その他の収入		−11,000	−8,000	6,000	5,000	−6,000	−2,000	−11,000	−6,000	5,000	3,000				−25,000	−2,500	−0.05%
売上値引		−26,000	0	0	0	0	0	0	0	0	0				−26,000	−2,600	
売上高 計		−208,000	227,000	−17,000	8,000	−828,000	97,000	205,000	86,000	435,000	43,000				① 48,000	4,800	
売上原価		−26,000	−571,000	−407,000	−124,000	37,000	−702,000	160,000	−80,000	25,000	75,000				−1,613,000	−161,300	②−5.51%
(材料薬品消耗品仕入高)		−7,000	−85,000	58,000	−44,000	−60,000	−76,000	−19,000	−59,000	−1,000	122,000				−171,000	−17,100	−1.05%
(技工料)		−43,000	−71,000	−67,000	118,000	133,000	−182,000	175,000	−47,000	−36,000	9,000				−11,000	−1,100	−2.04%
(自費材料仕入高)		−58,000	−166,000	−326,000	−16,000	0	0	0	0	0	−3,000				−569,000	−56,900	−9.70%
(自費技工料)		82,000	−249,000	−72,000	−182,000	−36,000	−444,000	4,000	26,000	62,000	−53,000				−862,000	−86,200	−8.19%
(仕入値引)		0	0	0	0	0	0	0	0	0	0				0		
(期末棚卸高)															0		
[売上総利益]		−182,000	798,000	390,000	132,000	−865,000	799,000	45,000	166,000	410,000	−32,000				③ 1,661,000	166,100	5.51%
（率）		−0.35%	25.24%	17.12%	4.24%	−5.13%	23.44%	−5.05%	3.54%	2.80%	−2.52%				5.51%		
福利厚生費		0	0	0	0	0	0	0	0	0	0				0	0	
法定福利費		−8,000	−8,000	−4,000	−5,000	−5,000	−5,000	−62,000	−4,000	−4,000	−1,000				−106,000	−10,600	
給料手当		−197,000	−402,000	−161,000	−36,000	−116,000	−62,000	−210,000	−245,000	−125,000	−7,000				−1,561,000	−156,100	
賞与		0	0	0	0	0	0	0	0	0	0				0	0	
通勤費		−11,000	7,000	−11,000	7,000	−11,000	−11,000	−10,000	−6,000	−6,000	−5,000				−57,000	−5,700	
人件費計		−216,000	−403,000	−176,000	−34,000	−132,000	−78,000	−282,000	−255,000	−135,000	−13,000				④ −1,724,000	−172,400	−6.18%
労働分配率		−8.62%	−35.30%	−13.96%	−2.27%	−1.70%	−9.38%	−14.91%	−12.70%	−10.80%	−0.42%				−8.92%	0	
租税公課		0	−175,000	−4,000	−23,000	6,000	−113,000	90,000	0	0	0				−219,000	−21,900	
水道光熱費		−3,000	−9,000	−7,000	−2,000	−2,000	−3,000	−3,000	2,000	7,000	1,000				−19,000	−1,900	
旅費交通費		0	0	0	−2,000	−7,000	0	3,000	−8,000	16,000	9,000				11,000	1,100	
通信費		2,000	2,000	1,000	1,000	−3,000	3,000	1,000	2,000	−4,000	0				5,000	500	
荷造運賃手数料		−1,000	−1,000	−1,000	−1,000	−1,000	−1,000	−1,000	−1,000	−1,000	−1,000				−10,000	−1,000	
広告宣伝費		26,000	−17,000	21,000	11,000	−94,000	11,000	11,000	11,000	11,000	11,000				2,000	200	
接待交際費		9,000	4,000	−7,000	31,000	1,000	2,000	0	−14,000	16,000	30,000				72,000	7,200	
保険料		0	0	0	0	0	0	0	0	0	0				0	0	
修繕費		0	−3,000	−42,000	−8,000	−11,000	−47,000	−3,000	42,000	−10,000	14,000				−68,000	−6,800	
消耗品費		−7,000	−28,000	24,000	−50,000	−131,000	−1,000	−43,000	53,000	−19,000	2,000				−200,000	−20,000	
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		−43,000	−43,000	−43,000	−43,000	−43,000	−43,000	−43,000	−43,000	−43,000	−43,000				−430,000	−43,000	−2.11%
地代家賃		0	0	0	0	0	0	0	0	0	0				0	0	−0.79%
支払手数料		−17,000	−5,000	−2,000	−47,000	−2,000	4,000	−2,000	1,000	9,000	−1,000				−62,000	−6,200	
車両費		0	0	−5,000	0	0	0	−3,000	0	−9,000	0				−17,000	−1,700	
リース料		0	0	0	0	0	0	0	0	0	0				0	0	−0.11%
新聞図書費		6,000	16,000	−28,000	−5,000	17,000	3,000	3,000	4,000	5,000	3,000				24,000	2,400	
諸会費		−10,000	0	0	3,000	0	0	0	5,000	−12,000	0				−14,000	−1,400	
雑費		−2,000	−1,000	0	−5,000	−10,000	0	0	0	0	0				−18,000	−1,800	
その他経費合計		−39,000	−260,000	−93,000	−129,000	−261,000	−185,000	10,000	54,000	−34,000	25,000				⑤ −912,000	−91,200	−5.09%
[販売管理費計]		−255,000	−663,000	−269,000	−163,000	−393,000	−263,000	−272,000	−201,000	−169,000	12,000				−2,636,000	−263,600	−11.28%
営業外収益							−100,000	0	0	0	0				−100,000	−10,000	
営業外費用		−18,000	−17,000	−18,000	−8,000	−18,000	−17,000	−12,000	−12,000	5,000	−6,000				−121,000	−12,100	−0.46%
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		−273,000	−680,000	−287,000	−171,000	−411,000	−180,000	−284,000	−213,000	−164,000	6,000				−2,657,000	−265,700	−11.42%
[経常利益]		91,000	1,478,000	677,000	303,000	−454,000	979,000	329,000	379,000	574,000	−38,000				⑥ 4,318,000	431,800	16.92%

余裕率																
正味固定費(税込)															0	
余裕利益(税込)															0	

保険未収入金															0	0
仮払税金															0	0
窓口未収入金															0	0
買掛金															0	0
{運転資金増減}															0	0
[経常収支]															0	0
所得税															0	
住民税															0	
資産購入															0	
借入金															0	0
院長立替金															0	0
生活費															0	0
[差引収支]															0	
現預金残高																
現預金増減															0	0

数字を６つに
区分して現状を
把握し、今後の
改善策を考えます。