

The Original
Dental CPAs
 a division of Naden/Lean LLC

PREPARED FOR:

DENTAL PRACTICE BENCHMARKS

Dental CPAs Sample Client

| | YOUR STATS | VS MEDIAN | VS AVERAGE | VS AVERAGE II | MAX | MIN | MEDIAN | AVG | EXCL. HILO AVG |
|---------------------------------------|---------------|--------------|---------------|------------------|--------------|--------------|--------------|--------------|----------------------|
| GD GROSS PRODUCTION | 73.4% | -3.7% | -1.8% | -2.3% | 87.0% | 55.6% | 77.1% | 75.2% | 75.7% |
| HYG GROSS PRODUCTION | 26.6% | 3.7% | 1.8% | 2.3% | 44.4% | 13.0% | 22.9% | 24.8% | 24.3% |
| GROSS PRODUCTION | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| NET PRODUCTION | 92.0% | 1.0% | 3.6% | 3.4% | 100.0% | 73.0% | 91.0% | 88.4% | 88.6% |
| COLLECTIONS | 93.4% | 5.1% | 6.8% | 6.7% | 100.9% | 70.3% | 88.3% | 86.6% | 86.7% |
| COLLECTION % | 101.5% | 3.0% | 3.3% | 3.1% | 110.9% | 82.0% | 98.5% | 98.2% | 98.4% |
| PERSONNEL COSTS: | | | | | | | | | |
| ASSISTANTS | 4.3% | -1.0% | -1.7% | -1.5% | 12.4% | 2.8% | 5.3% | 6.0% | 5.8% |
| HYGIENE | 11.3% | 2.4% | 2.4% | 2.6% | 17.5% | 3.4% | 8.9% | 8.9% | 8.7% |
| FRONT DESK | 5.2% | -1.7% | -1.7% | -1.8% | 10.2% | 2.6% | 7.0% | 6.9% | 7.0% |
| ADMINISTRATIVE | 1.9% | 1.9% | 1.2% | 1.3% | 4.0% | 0.0% | 0.0% | 0.7% | 0.0% |
| PAYROLL TAXES | 2.0% | 0.2% | 0.0% | 0.0% | 3.1% | 1.3% | 1.9% | 2.0% | 2.0% |
| BENEFITS | 1.7% | -0.2% | -0.6% | -0.5% | 5.5% | 0.3% | 1.9% | 2.3% | 2.2% |
| TOTAL PERSONNEL COSTS | 26.5% | 1.5% | -0.4% | -0.2% | 39.4% | 17.9% | 25.0% | 26.9% | 26.7% |
| * FACILITY COSTS: | | | | | | | | | |
| RENT | 3.3% | -0.3% | -0.9% | -0.5% | 12.5% | 2.5% | 3.6% | 4.2% | 3.8% |
| UTILITIES | 0.5% | 0.1% | 0.1% | 0.1% | 0.9% | 0.0% | 0.5% | 0.4% | 0.4% |
| SECURITY | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| REPAIRS & MAINT | 0.3% | 0.0% | -0.1% | 0.0% | 2.1% | 0.0% | 0.3% | 0.4% | 0.3% |
| OFFICE CLEANING | 0.3% | 0.1% | 0.0% | 0.0% | 1.0% | 0.0% | 0.2% | 0.3% | 0.2% |
| TOTAL FACILITY COSTS | 4.3% | -0.4% | -0.9% | -0.6% | 12.9% | 3.4% | 4.7% | 5.3% | 4.9% |
| CLINICAL COSTS: | | | | | | | | | |
| LAB EXPENSE | 9.7% | 3.3% | 3.4% | 3.4% | 9.8% | 2.5% | 6.4% | 6.3% | 6.3% |
| DENTAL SUPPLIES | 7.5% | 1.3% | 1.6% | 1.6% | 9.1% | 3.2% | 6.2% | 6.0% | 5.9% |
| TOTAL CLINICAL COSTS | 17.2% | 6.0% | 5.0% | 5.0% | 17.2% | 8.6% | 11.2% | 12.2% | 12.2% |
| * OTHER COSTS: | | | | | | | | | |
| ADVERTISING & PROMOTION | 3.3% | 2.7% | 2.2% | 2.4% | 3.9% | 0.0% | 0.6% | 1.0% | 0.9% |
| PROFESSIONAL FEES | 0.9% | -0.1% | -0.4% | -0.4% | 3.5% | 0.4% | 1.0% | 1.4% | 1.3% |
| INSURANCE-GENERAL | 0.5% | -0.3% | -0.3% | -0.3% | 2.1% | 0.4% | 0.8% | 0.8% | 0.8% |
| OFFICE EXP & SUPPLIES | 1.3% | -0.3% | -0.3% | -0.2% | 3.0% | 0.6% | 1.6% | 1.6% | 1.6% |
| TELEPHONE | 0.5% | -0.1% | -0.2% | -0.2% | 1.6% | 0.4% | 0.6% | 0.7% | 0.7% |
| ALL OTHER | 11.9% | 5.2% | 4.8% | 5.1% | 16.2% | 2.9% | 6.7% | 7.1% | 6.8% |
| TOTAL OTHER COSTS | 18.4% | 7.0% | 5.8% | 6.0% | 20.8% | 6.5% | 11.4% | 12.6% | 12.5% |
| * TOTAL OVERHEAD COSTS | 66.5% | 10.7% | 9.7% | 10.0% | 78.2% | 39.8% | 55.8% | 56.8% | 56.5% |
| RATIO OF GD PROD TO HYG PROD | 2.8 | (0.6) | (0.8) | (0.7) | 6.7 | 1.3 | 3.4 | 3.6 | 3.5 |
| RATIO OF HYG PROD TO HYG COSTS | 2.1 | (0.8) | (0.5) | (0.5) | 4.4 | 1.2 | 2.9 | 2.6 | 2.6 |