

The Original
Dental CPAs
 a division of Naden/Lean LLC

	GPROD	COLL
DENTIST PRODUCTION	76.0%	
HYGIENE PRODUCTION	23.3%	
GROSS PRODUCTION	100.0%	
NET PRODUCTION	82.6%	
NET COLLECTIONS (AFTER REFUNDS)	95.8%	
ASSISTANTS	6.2%	7.5%
HYGIENE	7.9%	9.5%
FRONT DESK	5.6%	6.7%
ADMINISTRATIVE	3.9%	4.7%
PAYROLL TAXES	1.6%	1.9%
BENEFITS	1.4%	1.7%
TRAINING & EDUCATION	0.4%	0.5%
TOTAL STAFF COSTS	22.7%	27.5%
FACILITY COSTS:		
OFFICE CLEANING\JANITORIAL	0.2%	0.3%
RENT	4.7%	5.7%
REPAIRS & MAINT-FACILITY	0.5%	0.6%
SECURITY	0.1%	0.1%
UTILITIES	0.6%	0.7%
TOTAL FACILITY COSTS	6.4%	7.7%
CLINICAL COSTS:		
DENTAL SUPPLIES	5.4%	6.5%
LAB EXPENSE	5.4%	6.5%
TOTAL CLINICAL COSTS	10.7%	12.9%
OTHER COSTS:		
ADVERTISING & PROMOTION	2.0%	2.4%
COLLECTION\BANK CHARGES	1.0%	1.2%
COMPUTER\INTERNET EXPENSES	0.5%	0.5%
INSURANCE-GENERAL	0.6%	0.8%
OFFICE EXP\SUPPLY\POSTAGE	1.1%	1.4%
PROF\OUTSOURCED SERVICES	1.1%	1.3%
REPAIRS & MAINT	0.3%	0.4%
TELEPHONE	0.5%	0.6%
ALL OTHER	1.5%	1.8%
TOTAL OTHER COSTS	8.8%	10.7%
TOTAL OVERHEAD COSTS	48.8%	59.1%
RATIO OF GD PROD TO HYG PROD	3.3	
RATIO OF HYG PROD TO HYG COSTS	3.2	