

PREPARED FOR:

DENTAL PRACTICE BENCHMARKS

Dental CPAs Sample Client

	YOUR STATS	VS MEDIAN	VS AVERAGE	VS AVERAGE II	MAX	MIN	MEDIAN	AVG	EXCL. HNLO 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%	0.6%
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