

The Original  
**Dental CPAs**  
a division of Naden/Lean LLC

Thank you for participating in our 2010 dental overhead benchmarking survey. Your entry will be kept confidential, however, we will share your results with you as they compare to other dental offices similar to yours.

We have already begun to notice some interesting trends which we will compile into a comprehensive report which we will also share with you.

If you have any questions about filling the report out or needs points of clarification, please contact [info@dentalcpas.com](mailto:info@dentalcpas.com).

When you have finished filling out the survey, please email it to [arose@dentalcpas.com](mailto:arose@dentalcpas.com), fax it to (443) 470-1131 or simply mail it to: Dental CPAs, 10626 York Road, Suite H, Hunt Valley, MD 21030.

Thank you again for helping us to establish uniform metrics for dental industry overhead.



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**DENTAL PRACTICE BENCHMARKS 2010**

YOUR DATA	
ENTITY TYPE (SEE RIGHT)	
TYPE (SEE RIGHT)	
FISCAL YEAR	
CLIENT #	
STATE	
METRO(M) OR RURAL(R)?  (NOTE M FOR A METRO AREA PRACTICE & R FOR A RURAL AREA PRACTICE)	
NUMBER OF DOCTORS	

	DENTIST TYPE		ENTITY TYPE
E	ENDO	SOLE	SOLE PROP
G	GENERAL	L	LLC (SOLE PROP)
M	MULTI	LS	LLC (S-CORP)
O	ORTHO	LP	LLC (PARTNERSHIP)
OS	ORAL SURGERY	S	S-CORP
PED	PEDO	C	C-CORP
PER	PERIO	P	PARTNERSHIP
PRO	PROSTH		

YOUR DATA		
DENTAL PRODUCTION		ENTER GROSS PRODUCTION
HYGEINE PRODUCTION		IF DOCTOR DOES HYGEINE YOU MUST ADD THAT HERE & SUBTRACT FROM GD
<b>GROSS PRODUCTION</b>		
NET PRODUCTION		PULL FROM PROD TAB IF AVAILABLE, IF NOT, = COLLECTIONS
NET COLLECTIONS (AFTER REFUNDS)		NET COLLECTIONS AFTER REFUNDS PER T/R OR BOOKS
<b>TOTAL OFFICE NET PRODUCTION</b>		
<b>PERSONAL COSTS:</b>		
ADMINISTRATIVE		
ASSISTANTS		
BENEFITS		STAFF PENSION, HLTH INSURANCE, EMPLOYEE EXPENSE-EXCLUDING DENTISTS
FRONT DESK		
HYGIENE		
<b>PAYROLL TAXES</b>		CALCULATED @ 8% OR ACTUAL, MUST EXCLUDE DENTISTS THOUGH
TRAINING & EDUCATION		TRAVEL, CE, ETC. FOR NON-DENTIST STAFF ONLY

<b>FACILITY COSTS:</b>		
OFFICE CLEANING\JANITORIAL		
RENT		IF DENTIST OWNS R/E, ENTER FAIR MARKET RENT
REPAIRS & MAINT-FACILITY		
SECURITY		
UTILITIES		
<b>CLINICAL COSTS:</b>		
DENTAL SUPPLIES		
LAB EXPENSE		INCLUDE LAB TECH WAGES & PAYROLL TAXES @ 8%
<b>OTHER COSTS:</b>		
ADVERTISING & PROMOTION		INCL WEBSITE COSTS, INITIAL & ONGOING
COLLECTION\BANK CHARGES		BANK CHARGES, CC CHARGES, COLLECTION FEES
COMPUTER\INTERNET EXPENSES		CABLE, INTERNET, COMPUTER, TECHNOLOGY
INSURANCE-GENERAL		ALL INSURANCE OTHER THAN GROUP (HLTH,DIS,LIFE,LTC)
OFFICE EXP/SUPPLIES/POSTAGE		POSTAGE, OFFICE SUPPLIES, OFFICE EXPENSES, MISC EXPENSE
PROF/OUTSOURCED SERVICES		CPA, LEGAL, PENSION, PAYROLL, BKKPPNG, EXCLUDE ONE-TIME CONSULTING
REPAIRS & MAINT		SHOULD BE JUST EQUIPMENT IF YOU KNOW IT
TELEPHONE		LANDLINE, CELL, EXCLUDE HOME PHONE
ALL OTHER		CALCULATED AMOUNT
<b>TOTAL OVERHEAD COSTS</b>		TOTAL OH LESS ANY PERKS BURIED IN EXPENSES, SHOW MATH & NOTES
		LESS INTEREST, DEPRECIATION & AMORTIZATION EXPENSE
<b>CEREC YES (Y) OR NO(N)</b>		
<b>YEAR</b>		