

**Dr. Charles Blair & Associates, Inc.**  
**Data Requirements for**  
**PROFITS PLUS+ Practice Analysis**

Dr. \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Office Telephone: \_\_\_\_\_  
 Office Private Line: \_\_\_\_\_  
 Drs. Home Telephone: \_\_\_\_\_

Workshop Date: \_\_\_\_\_  
 Workshop Location: \_\_\_\_\_  
 Contact Person: P&L Data: \_\_\_\_\_  
 Practice Data: \_\_\_\_\_

Data must be received **10 business days prior** to the session you will be attending; otherwise “generic” data will be utilized in the workshop and your personalized data report will be sent after the session.

*Please complete and send via express mail to:*

Dr. Charles Blair & Assoc., Inc. - Attn: Profits Plus  
 547 Highland St.  
 Mt. Holly, NC 28120  
 (704) 827-6295 • FAX: 704-822-3142

**NOTE:** Select a data period for this analysis. A **minimum of six-months** P&L (Profit and Loss) accounting statement data should be utilized (with the same period selected from your computer management system). You may at first glance want to analyze your most recent data; however, errors are often generated when certain expenses or income over a very few months are annualized. Therefore, at least a six, nine, or **preferably a twelve month period** is more accurate. Answer all questions related to this **same period** for consistency and accuracy. *Please keep a photocopy of this data for a call from Dr. Blair with any additional questions we may have and bring it to the session with you.*

**Data Checklist:**

(check off upon completion)

**ACCOUNTING DATA**

1. **Accounting period** you will be using: \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_  
 (At least 6 months, preferably 12 months) month/year month/year \_\_\_\_\_
2. **Send Income (Profit and Loss) Statement** for this same accounting period. \_\_\_\_\_
3. **Complete the enclosed Labor-Split Worksheet.** (Data Form #1 – 1 page)  
 This worksheet lists salary and total benefits for each department separately.  
 (clerical, chairside, hygiene, lab, and associate, if applicable) \_\_\_\_\_
4. **Complete the enclosed P&L Data Worksheet** (Data Form #2).  
 This answers important questions about your operating expenses. \_\_\_\_\_
5. **Enclose 3 years of Tax Returns** – (for 3 previous years) corporate tax returns  
 (Form 1120 or 1120S). If you are unincorporated, use Schedule C with all schedules  
 and breakouts for the “other expense” category. \_\_\_\_\_

**PRACTICE DATA**

1. Complete the Orientation Worksheet. \_\_\_\_\_
2. Complete the enclosed **Practice Data Form.** (Data Form #3 – 4 pages)  
 (Once again, use the same accounting period when gathering this data) \_\_\_\_\_

**Save a copy of all material sent for your telephone interview with Dr. Blair**

**Profits Plus+ Practice Analysis  
Labor-Split Work Sheet – Data Form #1**

Doctor: \_\_\_\_\_ Date Submitted: \_\_\_\_\_

Labor cost shown below for each labor department is for \_\_\_\_\_ months which corresponds to the P&L submitted and the approximate amount shown on the P&L. \*Fringe benefits should be listed in annual income amounts.

*The purpose of this worksheet is to provide as accurately as possible each labor department's gross wages and total fringe benefits. If applicable also include in-house lab technician and associate doctor (non-owner only). The salary categories should equal approximately the same total as the gross salaries shown on your P&L statement for the time period you selected. Remember that some fringe benefits are paid annually, while others are paid weekly/monthly/quarterly, so if you are using less than 12-month data, please annualize the benefits. If you have any additional questions or require assistance, please call (704) 827-6295.*

CLERICAL:	Gross Salary & Bonus for _____ months	Annual Medical Benefits	Annual Retirement Plan	Annual Uniform Allowance	Annual Continuing Education	Annual Other (please note)	Total Clerical Compensation=
#1							

Clerical – Include business manager here. If you have a “rover” split their salary and benefits here, for example you may have a chairside assistant who also works at the front desk. **DO NOT LIST PAYROLL TAXES.**

CHAIRSIDE:	Gross Salary & Bonus for _____ months	Annual Medical Benefits	Annual Retirement Plan	Annual Uniform Allowance	Annual Continuing Education	Annual Other (please note)	Total Chairside Compensation
#2							

Chairside – If chairside assistant works as “rover” for front office also, split salary and benefits. **Do not include assistants assigned to hygiene department here; list with hygiene. DO NOT LIST PAYROLL TAXES.**

HYGIENE:	Gross Salary & Bonus for _____ months	Annual Medical Benefits	Annual Retirement Plan	Annual Uniform Allowance	Annual Continuing Education	Annual Other (please note)	Total Hygiene Compensation=
#3							

Hygiene – Include assistants assigned to hygiene department here. **DO NOT LIST PAYROLL TAXES.**

TOTAL GROSS \$

(This number should approximate your P&L Gross Salaries)

**Computation of full-time equivalent employees (FTE):** If an assistant is assigned to a hygienist, count as a hygienist. If someone works part-time, count that person proportionate to the work activity related to a full-time position. (Example: If a hygienist works 2 days a week and a full-time hygienist works 4 days as does the doctor, then count the part-time as 0.5 employees and the full-time as 1.0 or a total of 1.5 full-time hygienists.) Do not include lab technician, associate, or owner doctor(s) in this calculation.

=	Business Assistants/Manager	*Usually 1-3 employees
=	Chairside Assistants	*Usually 1-3 employees
=	Hygienists and Assigned Assistants	*Usually 1-2 employees
→	<b>Total Full-Time Equivalent Employees</b>	<b>*Usually 3-8 total FTE</b>

ASSOCIATE:	Gross Salary & Bonus for _____ months	Annual Medical Benefits	Annual Retirement Plan	Annual Uniform Allowance	Annual Continuing Education	Annual Other (please note)	Total Associate Labor Compensation=
#4							

Associate (Non-owner). **DO NOT LIST PAYROLL TAXES.**

LAB TECH:	Gross Salary & Bonus for _____ months	Annual Medical Benefits	Annual Retirement Plan	Annual Uniform Allowance	Annual Continuing Education	Annual Other (please note)	Total Tech Labor Compensation=
#5							

**DO NOT LIST PAYROLL TAXES.**

**Profits Plus+ Practice Analysis  
P&L Data Worksheet – Data Form #2**

Doctor: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

**The purpose of this worksheet is to provide supplemental information regarding the P&L statement. Look at the accounting P&L you submitted for your accounting period and answer the following questions:**

<b>1. Is your child employed by the practice? →</b> NO      YES    If yes, answer the following below:		
If yes above, \$ _____ annual pay W-2	\$ _____ annual fringe benefits	Duties include: _____
What would be the fair market cost to replace your spouse's duties with someone else: \$ _____ annually		
<b>2. Is your spouse employed by the practice? →</b> NO      YES    If yes, answer the following below:		
If yes above, \$ _____ annual pay W-2	\$ _____ annual fringe benefits	Duties include: _____
What would be the fair market cost to replace your spouse's duties with someone else: \$ _____ annually		
<b>3. Do you own your office facility? → →</b> NO      YES    If yes, answer the questions below. If you don't have an accurate #, a "ballpark" figure is OK.		
If yes: Original Cost \$ _____ . Purchased in _____ . Post-purchase leaseholds \$ _____ . Total Cost in your facility \$ _____		
Today's Fair Market Value of the building \$ _____ . Estimated lease rate ("ballpark") \$ _____ per foot/per year.		
Current facility debt \$ _____ ("ballpark")    Years remaining to pay in full _____ years		
<b>4. Did you buy any equipment during the period shown on the submitted P&amp;L? →</b> NO      YES    If yes, answer the questions below:		
If yes, Amount \$ _____ What did you buy? _____		
What is current equipment loan balance and years to go? Balance: \$ _____ Years to go: _____		
<b>5. Look at your P&amp;L category for "repairs &amp; maintenance." Answer the following questions. Again, a "ballpark" is OK.</b>		
A. If you pay an outside janitorial service, enter the amount shown on the P&L here:	\$ _____	
B. If you paid for a lawn/grounds service, enter the amount shown on the P&L here:	\$ _____	
C. If you had any facility repairs (roof, parking lot, etc.) enter the amount shown on the P&L here:	\$ _____	
D. If you had any dental or office equipment repairs, enter the amount shown on the P&L here:	\$ _____ Describe:	
<b>TOTAL</b>		\$ _____ Describe:
<i>Note: The amounts shown in 4A, 4B, 4C, and 4D should roughly total the amount shown on the P&amp;L submitted. Again, "ballpark" is OK on these amounts.</i>		
<b>6. How much is your monthly telephone yellow page ad? \$ _____ per month. Does the "telephone" category on your P&amp;L include yellow page ad expense: ____ YES ____ NO</b>		
If no, is your yellow page expense listed under the "advertising" category?      YES      NO		
<b>7. Look at your Insurance Category. Split out on a "ballpark" guess basis:</b>		
	Worker's Comp	\$ _____
	Dr. Disability	\$ _____
	Car Insurance	\$ _____
	Dr. Medical	\$ _____
	Bus. Overhead	\$ _____
	Malpractice	\$ _____
	Staff Med.	\$ _____
	General Liability	\$ _____
	<b>TOTAL INSURANCE</b>	\$ _____

**Profits Plus+ Practice Analysis**  
**Practice Data – Data Form #3 (Page 1 of 4)**

Doctor: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

Practice data gathered should correspond to the accounting period selected from your profit and loss statement. Congratulations on taking the first step in understanding the business side of your practice. The work required to gather this material will pay many future dividends!

**Step ONE** Examine your appointment book or check your computer program to determine the number of clinical working days (for each doctor and hygienist in the practice) for the year (you may also check a six or nine-month period. Count a clinical half-day as .5. In addition to calculating the annual clinical workdays for each provider, also determine the average clinical workday hours (usually 7-9 hours per day) for each. Enter the results for each provider listing the name, clinical work days, and length of average work day below:

**Data Date: From \_\_\_\_\_ To \_\_\_\_\_ (\_\_\_\_ months) - - Annualize days worked**

Doctor's Name	Doctor Category (owner, partner, associate)	Days worked in office (annually)	Average hours per full day	
			Hours	
			Hours	
			Hours	
			Hours	
	<b>TOTAL:</b>		Annual days	Note: We will annualize this number if you indicated the data is for a period less than twelve months

Total doctor days annualized for this period.

Hygienist's Name	Days worked in office on annual basis	Average hours per full day worked	
1.		Hours	
2.		Hours	
3.		Hours	
4.		Hours	
5.		Hours	
	<b>TOTAL:</b>	Annual Days	Note: We will annualize this number if you indicated the date for a period less than twelve months.

Total hygiene days worked for this period.



Step FOUR		Please read the following nine questions and enter your practice data as appropriate. If you do not track the data, then enter your best “guess”	
		Your Data	Typical ranges reported
1.	<p><b>Current collection percentage (%) for period selected.</b> Subtract the percent of bad debt from 100% and enter. This is your collection rate over the past year or so.</p>		95-95%
2.	<p><b>Your accounts receivable analysis for the period selected, or if not available, your current delinquencies analysis.</b></p> <p style="text-align: right;"> <b>Current</b> \$ _____  <b>Over 30 days</b> \$ _____  <b>Over 60 days</b> \$ _____  <b>Over 90 days</b> \$ _____  <b>TOTAL</b> \$ _____                 </p> <p><i>Enter your accounts receivable breakout (as of the date of this report is OK)</i></p>		Accounts receivable will vary
3.	<p><b>Most recent percentage of fee increase related to current P&amp;L submitted. Guess a percentage if unknown (like 3-5%)</b></p> <p>_____ %</p> <p><b>Percentage of fee increase for the previous year.</b></p> <p>_____ %</p>		0-5% annual fee increase per year 0-5% annual fee increase per year
4.	<p><b>All DDS production for same period</b> (count all doctors procedures <u>including</u> periodic exam of hygiene patient and x-rays by doctor’s assistants)  <i>Provide the total amount of production, <u>not collections</u>, produced by the doctor for all procedures performed. Count doctor exam fees on hygiene patients. Also count X-rays or sealants on hygiene patients by doctor’s chairside assistant, which were not performed by an RDH or their assistants, if any.</i></p> <p><b>All RDH production for period</b> (count all procedures performed by hygienist(s) and hygiene assistant(s) – <u>exclude periodic exam fee of doctor</u>) <i>Provide the total amount of production (not collections) produced by the hygienist(s) and any assistant assigned for all procedures performed. This includes all procedures performed by the hygienist or their assistant.</i></p> <p><b>Total practice production for period</b> (This should be the sum of all doctor’s and hygienist’s production, as listed on the two lines above). <i>Provide the sum total of practice production, which includes all doctor and hygiene production by adding the two lines above.</i></p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____ <b>TOTAL</b></p>	<p>\$250,000 - \$600,000/year</p> <p>\$50,000 - \$200,000/year</p> <p>\$250,000 - \$800,000/year</p>

**Profits Plus+ Practice Analysis**  
**Practice Data - Data Form #3 (Page 4 of 4)**

Doctor: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

Step FOUR cont.			
5.	<b>Average Lab Fees:</b>	Average partial patient fee (1 unit)	\$ _____ \$500-\$1200
		Average partial lab fee (1 unit)	\$ _____ \$100-\$300
		Average full denture fee (1 unit)	\$ _____ \$400-\$1200
		Average full denture lab fee (1 unit)	\$ _____ \$100-\$200
		Average crown fee (1 unit)	\$ _____ \$400-\$950
		Average crown lab fee (1 unit)	\$ _____ \$70-\$175
		<i>*Provide the average fee per unit and the related average lab fee paid for partials, dentures and crowns</i>	
6.	<b>Office square footage utilized by the dental office</b> <i>Enter the square footage utilized by the dental office that corresponds to the rent or bank payments paid by the office</i>	_____ Sq. feet	1,000-4,000 Sq. feet
7.	<b>Number of operatories routinely utilized by DDS on a daily basis</b> <i>(if operatory is used part-time, indicate decimal portion)</i>	_____ operatories	1.5-4 operatories
	<b>Number of operatories routinely utilized by RDH on a daily basis</b> <i>(if operatory is used part-time, indicate decimal portion)</i> <i>Enter the number of operatories used on a daily basis by the hygienist(s) and hygiene assistants if applicable. Count the part-time use of an additional operatory as a decimal portion.</i>	_____ operatories	.7-3 operatories
	<b>Total number of operatories, plumbed and outfitted/equipped available to both doctor(s) and hygienist(s).</b>	_____ operatories	1.9-6 operatories
8.	<b>New patients examined and treatment planned per month</b> <i>(Count last 6 months or more and average.)</i> <i>Count new patients who were treatment planned over a 6-month period and average those seen per month. Exclude emergency patients.</i>	_____/mo. Avg.	15-50/mo. avg.
9.	<b>Number of individual patients who visited the practice for any reason in 12 months</b> <i>(not number of patient visits who were seen by DDS or RDH, or both). Count each individual patient seen only one time – not his or her total number of visits. Patient John Doe may be treated 4 times during the year, but he should only be counted once in the total number of patients who visited the practice during a 12-month period.</i>	_____ Patients	1,000-2,000 patients seen during year

**Profits Plus+ Workshop – Orientation Worksheet**

Name: \_\_\_\_\_

Year you graduated from dental school: \_\_\_\_\_

Name of school: \_\_\_\_\_

Summary of your dental practice evolution since graduation: \_\_\_\_\_

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List continuing education courses you have attended:

Technical: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Practice Management: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Discuss your key frustrations: \_\_\_\_\_

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What are your views on Managed Care?

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**Profits Plus+Workshop – Orientation Worksheet (cont.)**

Total # of operatories in your practices: \_\_\_\_\_

Doctor works out of: \_\_\_\_\_ Hygiene works out of: \_\_\_\_\_

Number of hygienists: (full-time) \_\_\_\_\_ (part-time) \_\_\_\_\_

Which of the following goals do you have for your practice in the future? *(please circle)*

(a) Will you be a solo practitioner? Yes No

(b) Will you change your specialty? Yes No

(c) Will you have a partner/associate? Yes No

(d) Will you be ready to sell your practice? Yes No

(e) Will you relocate, remodel, expand your practice: Explain:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(f) Your practice production/collection level will  
Increase to \$ \_\_\_\_\_ (Your current level is \$ \_\_\_\_\_)

On a scale of 1-10 (1=very unsatisfied, 10=very satisfied), rate your personal and practice planning:

Personal Planning: 1 2 3 4 5 6 7 8 9 10  
Practice Planning: 1 2 3 4 5 6 7 8 9 10

