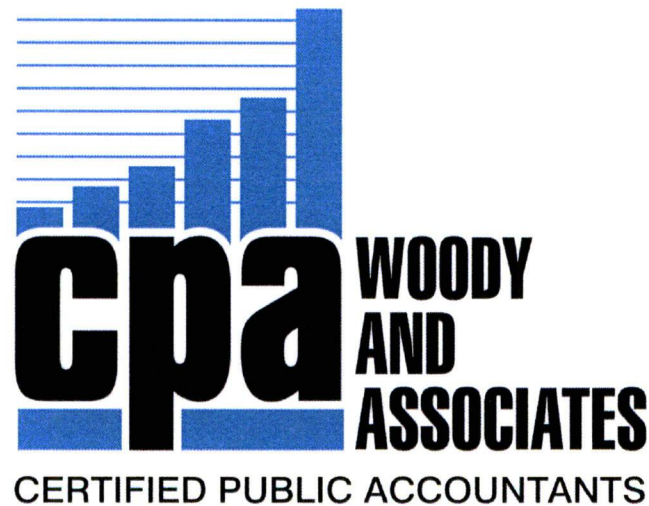
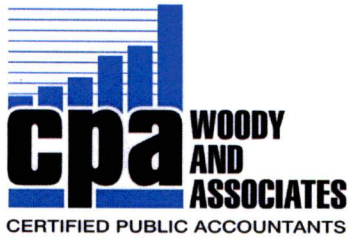


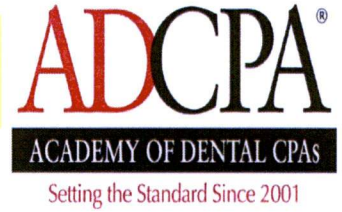
2024
DENTAL SURVEY
&
DENTAL STATS





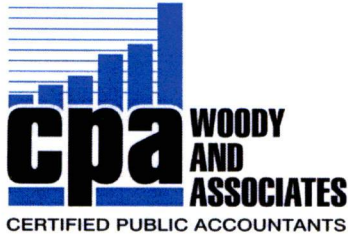
2024 DENTAL SURVEY

(Based on our client responses)



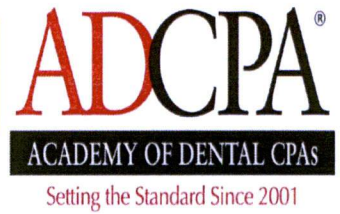
<u>PAYROLL COSTS</u>	<u>2024 AVERAGE</u>	<u>2023 AVERAGE</u>	<u>AVERAGE # OF STAFF</u>
HOURLY salary of front office	\$24.07	\$22.45	2
HOURLY salary of chairside assistant	\$22.07	\$21.68	3
DAILY salary of hygienest	\$360.38	\$364.67	3
HYGIENEST daily hours	7.90	7.75	

<u>ANNUAL OVERHEAD EXPENSES</u>	<u>% OF GROSS RECEIPTS 2024</u>	<u>% OF GROSS RECEIPTS 2023</u>
Front Office	6.21%	6.65%
Chairside Assistant	7.92%	7.44%
Hygienest	11.73%	11.69%
Employee Benefits	4.40%	3.80%
Dental Supplies	7.34%	8.09%
Lab Fees	6.12%	5.42%
Advertising	1.16%	1.58%
Occupancy Expense	11.90%	12.27%
Administrative Expense	7.92%	6.71%
Total Overhead	64.70%	63.65%

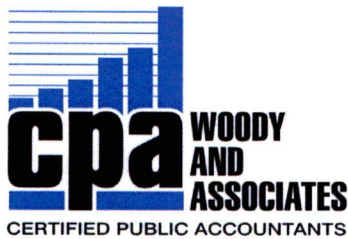


2024 DENTAL FEES

(Based on our client responses)

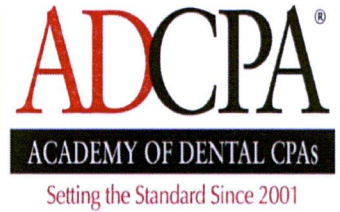


<u>CODE</u>	<u>PROCEDURE</u>	<u>LOW</u>	<u>HIGH</u>	<u>2024 AVERAGE</u>	<u>2023 AVERAGE</u>	<u>INCREASE/DECREASE</u>
0120	Periodic Oral Evaluation	45	100	66	63	5.48%
0140	Limited Oral Evaluation	60	151	96	89	6.76%
0150	Comprehensive Oral Evaluation	72	250	113	103	10.45%
0160	Extensive Oral Evaluation	60	360	165	150	9.65%
0180	Comprehensive Periodontal Evaluation	64	181	115	105	9.23%
0210	X-Ray - Complete Series	43	245	156	147	6.07%
0220	X-Ray - First Film	22	54	37	34	9.00%
0230	X-Ray - Additional Film	21	51	32	29	9.73%
0272	X-Ray - Two Bitewings	38	79	56	52	6.52%
0274	X-Ray - Four Bitewings	56	116	78	74	6.60%
0330	X-Ray - Panoramic	75	206	138	128	7.25%
0470	Diagnostic Casts	78	630	157	142	9.99%
1110	Prophylaxis - Adult	76	169	110	103	7.49%
1120	Prophylaxis - Child	55	124	83	78	6.53%
1208	Topical Flouride	22	67	46	43	5.60%
1351	Sealant Per Tooth	39	97	66	62	6.43%
2140	Amalgam 1 Surface Primary or Permanent	119	264	175	164	7.01%
2150	Amalgam 2 Surface Primary or Permanent	155	332	215	199	7.65%
2160	Amalgam 3 Surface Primary or Permanent	185	417	263	243	8.19%
2330	Composite 1 Surface Anterior	115	427	207	190	9.21%
2331	Composite 2 Surface Anterior	165	443	249	229	8.84%
2332	Composite 3 Surface Anterior	190	467	295	276	7.08%
2391	Composite 1 Surface Posterior	151	413	223	204	9.11%
2392	Composite 2 Surface Posterior	195	445	279	258	8.18%
2393	Composite 3 Surface Posterior	245	495	339	315	7.65%
2643	Onlay - Porcelain/Ceramic 3 Surfaces	272	1786	1188	1072	10.81%



2024 DENTAL FEES

(Based on our client responses)



<u>CODE</u>	<u>PROCEDURE</u>	<u>LOW</u>	<u>HIGH</u>	<u>2024 AVERAGE</u>	<u>2023 AVERAGE</u>	<u>INCREASE/DECREASE</u>
2740	Crown - Porcelain/Ceramic	955	2280	1350	1232	9.54%
2750	Crown - Porcelain to High Noble	955	1909	1328	1231	7.90%
2751	Crown - Porcelain to Non-Precious	859	1805	1226	1135	7.96%
2790	Crown - Full Cast High Noble	955	2054	1385	1283	7.93%
2920	Re-Cement Crown	45	290	136	144	-5.39%
2950	Buildups/Pins P.R.N.	220	527	321	287	11.86%
2951	Pin Retention Per Tooth	28	156	82	73	12.39%
2962	Porcelain Laminate Veneer	955	2004	1369	1236	10.76%
3310	Root Canal - Anterior	235	1590	896	828	8.26%
3320	Root Canal - Bicuspid	660	1516	1016	946	7.31%
3330	Root Canal - Molar	100	1757	1195	1129	5.92%
4341	Periodontal Scaling/Root Planing Quadrant	205	400	299	281	6.73%
4355	Full Mouth Debridement	111	315	217	199	8.86%
5110	Complete Denture - Maxillary	1187	2625	2001	1810	10.58%
5213	Partial Denture - Maxillary	1350	2750	2035	1857	9.55%
6010	Surgical Placement of Endosteal Implant	686	2995	2159	2098	2.90%
6057	Custom Abutment with Placement	495	2067	1002	908	10.32%
6059	Abutment Supported Crown	1008	2280	1593	1413	12.72%
7140	Extraction - Single	158	350	221	205	7.84%
7210	Extraction - Surgical	215	475	325	306	6.18%
7220	Extraction - Soft Tissue	205	520	360	327	10.14%
7230	Extraction - Partially Bony	238	580	448	409	9.54%
7240	Extraction - Completely Bony	299	714	524	486	7.77%
9110	Palliative (Emergency) Treatment	15	201	148	141	4.61%
9944	Occlusal Guard - Hard Appliance - Full Arch	320	985	618	557	10.84%
9972	External Bleaching Per Arch	99	982	334	293	14.24%
9973	External Bleaching Per Tooth	25	374	211	194	8.94%

FEE INFORMATION

Fees Increased Annually	51%
Fees Increased Semi-Annually	1%
Fees Increased Every 18 Months	4%
Fees Increased Every Other Year	24%
Fees Increased at a Different Time Frame	20%
No Response	1%

Fee increases are based on these multiple factors

National Averages	23%
Local Averages	50%
Set Percent Across the Board	27%

A combination of factors include

Explanation of Benefits (EOB's) from Insurance	19%
Overhead Costs	25%
Previous Year Profits	7%
Staff Raises	13%
Dental Survey from Woody & Associates	35%

Charge Finance Fee on Past Due Accounts	Yes - 30%	No - 70%
Average Finance Fee Charged	8%	
Highest Finance Fee Charged	18%	
Lowest Finance Fee Charged	1%	
Most Frequent Finance Fee Charged	18%	or \$ 24.25

Discount Offered for Payment at Time of Service	Yes - 49%	No - 51%
Average Discount Offered	8%	
Highest Discount Offered	25%	
Lowest Discount Offered	5%	
Most Frequent Discount Offered	8%	

"No-Show" Appointment Charge	Yes - 44%	No - 56%
Average "No-Show" Fee	\$52	
Highest "No-Show" Fee	\$100	
Lowest "No-Show" Fee	\$25	
Most Frequent "No-Show" Fee	\$50	

Deposit Required at Time of Scheduling	Yes - 10%	No - 90%
Average Deposit Required	\$58	

PRACTICE MANAGEMENT

(Based on our client responses)

EMPLOYEE INFORMATION

Employee Manual in Office Yes - 88% No - 13%

Raises

Annual (Year-End) 23% Annual (Date of Hire) 10% Not on Annual Basis 68%

Employee Benefits (Average)

	<u>Hygienist</u>	<u>Other Staff</u>
Paid Vacation	8.84 days	9.59 days
Paid Sick Leave	4.29 days	4.34 days
Paid Health Insurance	46%	54%
SIMPLE/SEP	15%	18%
401(k)	53%	63%
Profit Sharing	15%	20%
Bonus Plan	62%	65%

(based on)

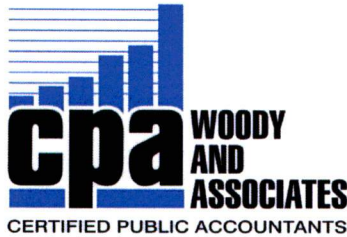
Office Production	49%
Office Collection	85%
Overhead Target	5%
% of Net Profit	15%
Other	3%

Free Dental Service Provided for Staff and Dependents

Free/discounted dental service for staff and dependents	Yes - 91%	No - 9%
No age limit	42%	
Average age limit	20	
Most frequent age limit	18	
Other	22%	

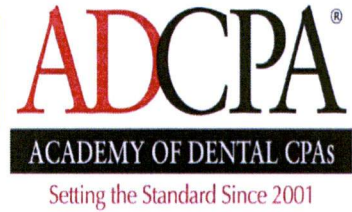
OFFICE HOURS

Average Hours Worked Per Week	34
Highest Hours Worked Per Week	44
Lowest Hours Worked Per Week	24
Most Frequent Hours Worked Per Week	32
Evening Office Hours Available	1%
Friday Office Hours Available	42%
Saturday Office Hours Available	4%



PRACTICE MANAGEMENT

(Based on our client responses)



SQUARE FOOTAGE AND OPERATORY INFORMATION

Own Building 55% Rent 35% Other 11%

<u>Office Size</u>		<u>Amount Paid Per Square Foot</u>		<u>Number of Operatories</u>	
Average	3,083	Average	\$ 20.31	Average	6
Smallest	1,500	Highest	\$ 68.00	Highest	17
Largest	9,500	Smallest	\$ 2.79	Smallest	3
Most Frequent	1,800			Most Frequent	4

PATIENT INFORMATION

Average Number of Active Patient Records	3,312
Average Number of New Patients Per Month	29
Average Number of Crowns Inserted Per Month	24

OFFICE TECHNOLOGIES

Air Abrasion	19%
CEREC (CadCam)	24%
Digital Radiography	97%
Intraoral Camera	90%
Lasers	51%
Patient Education System	25%
Other Programs:	20%

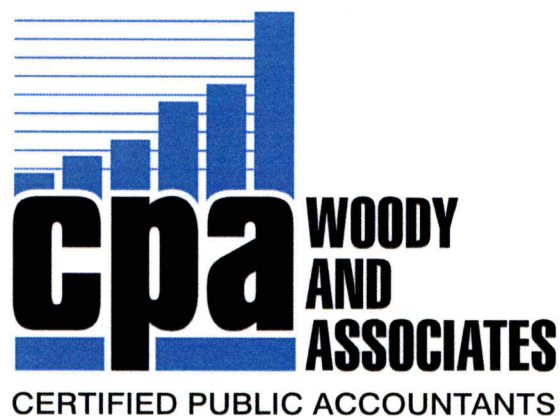
Air Polisher, CBCT, Cone Beam Pano, Digital Impression Scanner, iTero, Carivu, & CT

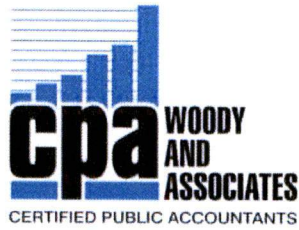
PRACTICE MANAGEMENT SOFTWARE PROGRAMS

Dentrix	28%
Eaglesoft	25%
Practice Works	4%
Softdent	4%
Other Programs:	39%

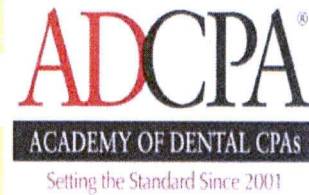
Open Dental, Curve, DSN, Fuse, Dental Intel, and Modento

DENTAL STATISTICS





GENERAL DENTISTS STATISTICAL REPORT 2023 YEAR END



Gross Revenue Under \$500,000

Income			
Dental Revenues	\$	433,835	100.00%
Operating Expenses			
Salaries	\$	145,502	33.54%
Employee Benefits		20,202	4.66%
Dental Supplies		32,874	7.58%
Lab Fees		38,499	8.87%
Occupancy Expense		90,349	20.83%
Adv/Mkt/Promotion		10,030	2.31%
Administrative Expense		56,186	12.95%
Total Operating Expenses		<u>393,642</u>	<u>90.74%</u>
Net Profit Before Officer's Compensation	\$	40,193	9.26%
Officer's Compensation		126,324	29.12%
Net Taxable Profit	\$	(86,131)	-19.85%

Gross Revenue \$500,000 to \$750,000

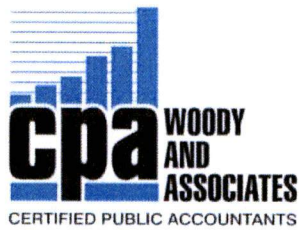
Income			
Dental Revenues	\$	630,831	100.00%
Operating Expenses			
Salaries	\$	185,242	29.36%
Employee Benefits		32,420	5.14%
Dental Supplies		59,809	9.48%
Lab Fees		31,900	5.06%
Occupancy Expense		106,304	16.85%
Adv/Mkt/Promotion		8,570	1.36%
Administrative Expense		63,224	10.02%
Total Operating Expenses		<u>487,470</u>	<u>77.27%</u>
Net Profit Before Officer's Compensation	\$	143,361	22.73%
Officer's Compensation		157,124	24.91%
Net Taxable Profit	\$	(13,763)	-2.18%

Gross Revenue \$750,000 to \$1,000,000

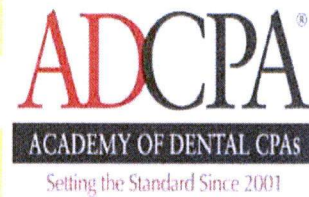
Income			
Dental Revenues	\$	898,681	100.00%
Operating Expenses			
Salaries	\$	231,726	25.79%
Employee Benefits		43,729	4.87%
Dental Supplies		73,057	8.13%
Lab Fees		45,745	5.09%
Occupancy Expense		116,995	13.02%
Adv/Mkt/Promotion		12,237	1.36%
Administrative Expense		78,863	8.78%
Total Operating Expenses		<u>602,353</u>	<u>67.03%</u>
Net Profit Before Officer's Compensation	\$	296,328	32.97%
Officer's Compensation		194,147	21.60%
Net Taxable Profit	\$	102,181	11.37%

Gross Revenue \$1,000,000 to \$1,500,000

Income			
Dental Revenues	\$	1,213,908	100.00%
Operating Expenses			
Salaries	\$	311,110	25.63%
Employee Benefits		50,881	4.19%
Dental Supplies		91,901	7.57%
Lab Fees		69,028	5.69%
Occupancy Expense		147,606	12.16%
Adv/Mkt/Promotion		14,262	1.17%
Administrative Expense		98,035	8.08%
Total Operating Expenses		<u>782,823</u>	<u>64.49%</u>
Net Profit Before Officer's Compensation	\$	431,085	35.51%
Officer's Compensation		274,791	22.64%
Net Taxable Profit	\$	156,294	12.88%



SPECIALTY DENTISTS STATISTICAL REPORT 2023 YEAR END



Gross Revenue Over \$1,500,000

Income			
Dental Revenues	\$	1,886,195	100.00%
Operating Expenses			
Salaries	\$	420,615	22.30%
Employee Benefits		75,522	4.00%
Dental Supplies		155,409	8.24%
Lab Fees		93,656	4.97%
Occupancy Expense		191,755	10.17%
Adv/Mkt/Promotion		10,438	0.55%
Administrative Expense		133,668	7.09%
Total Operating Expenses		<u>1,081,063</u>	<u>57.31%</u>
Net Profit Before Officer's Compensation	\$	805,131	42.69%
Officer's Compensation		374,031	19.83%
Net Taxable Profit	\$	431,100	22.86%

Gross Revenue for Pediatric Dentists

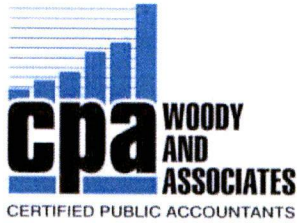
Income			
Dental Revenues	\$	1,421,824	100.00%
Operating Expenses			
Salaries	\$	353,293	24.85%
Employee Benefits		69,380	4.88%
Dental Supplies		74,474	5.24%
Lab Fees		1,243	0.09%
Occupancy Expense		155,281	10.92%
Adv/Mkt/Promotion		25,105	1.77%
Administrative Expense		142,634	10.03%
Total Operating Expenses		<u>821,410</u>	<u>57.77%</u>
Net Profit Before Officer's Compensation	\$	600,414	42.23%
Officer's Compensation		327,981	23.07%
Net Taxable Profit	\$	272,433	19.16%

Gross Revenue for Orthodontists

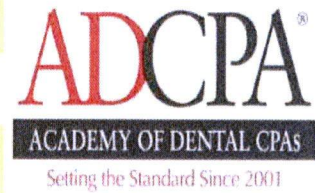
Income			
Dental Revenues	\$	1,443,301	100.00%
Operating Expenses			
Salaries	\$	298,538	20.68%
Employee Benefits		48,376	3.35%
Dental Supplies		109,055	7.56%
Lab Fees		9,471	0.66%
Occupancy Expense		152,983	10.60%
Adv/Mkt/Promotion		20,096	1.39%
Administrative Expense		113,658	7.87%
Total Operating Expenses		<u>752,177</u>	<u>52.12%</u>
Net Profit Before Officer's Compensation	\$	691,124	47.88%
Officer's Compensation		390,077	27.03%
Net Taxable Profit	\$	301,047	20.86%

Gross Revenue for Periodontists

Income			
Dental Revenues	\$	1,934,287	100.00%
Operating Expenses			
Salaries	\$	503,105	26.01%
Employee Benefits		135,274	6.99%
Dental Supplies		254,163	13.14%
Lab Fees		46,124	2.38%
Occupancy Expense		145,589	7.53%
Adv/Mkt/Promotion		18,290	0.95%
Administrative Expense		169,688	8.77%
Total Operating Expenses		<u>1,272,233</u>	<u>65.77%</u>
Net Profit Before Officer's Compensation	\$	662,054	34.23%
Officer's Compensation		615,961	31.84%
Net Taxable Profit	\$	46,093	2.38%



**THE MCGILL ADVISORY
STATISTICAL REPORT
2023 YEAR END**

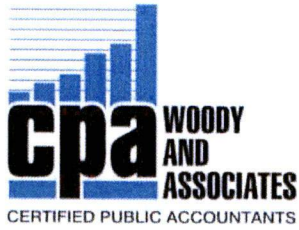


General Dentistry	
Income	
Dental Revenues	100.00%
Operating Expense in %	
Salaries & Employee Benefits	27.20%
Dental Supplies & Lab Fees	12.10%
Occupancy Expense	8.80%
Administrative Expense & Adv/Mkt/Promotion	12.80%
Total Operating Expenses	<u>60.90%</u>
Net Taxable Profit	<u>39.10%</u>

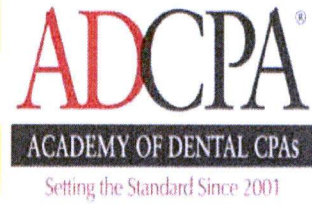
Orthodontics	
Income	
Dental Revenues	100.00%
Operating Expense in %	
Salaries & Employee Benefits	21.00%
Dental Supplies & Lab Fees	14.30%
Occupancy Expense	8.50%
Administrative Expense & Adv/Mkt/Promotion	16.80%
Total Operating Expenses	<u>60.60%</u>
Net Taxable Profit	<u>39.40%</u>

Endodontics	
Income	
Dental Revenues	100.00%
Operating Expense in %	
Salaries & Employee Benefits	16.20%
Dental Supplies & Lab Fees	8.30%
Occupancy Expense	10.90%
Administrative Expense & Adv/Mkt/Promotion	10.60%
Total Operating Expenses	<u>46.00%</u>
Net Taxable Profit	<u>54.00%</u>

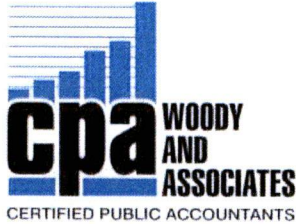
Periodontics	
Income	
Dental Revenues	100.00%
Operating Expense in %	
Salaries & Employee Benefits	24.50%
Dental Supplies & Lab Fees	11.90%
Occupancy Expense	8.70%
Administrative Expense & Adv/Mkt/Promotion	10.90%
Total Operating Expenses	<u>56.00%</u>
Net Taxable Profit	<u>44.00%</u>



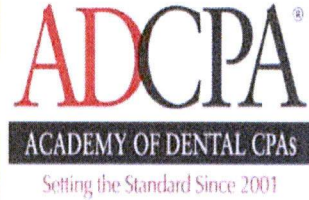
**THE MCGILL ADVISORY
STATISTICAL REPORT
2023 YEAR END**



Pediatric Dentistry		Oral Surgery	
Income		Income	
Dental Revenues	100.00%	Dental Revenues	100.00%
Operating Expense in %		Operating Expense in %	
Salaries & Employee Benefits	27.50%	Salaries & Employee Benefits	21.20%
Dental Supplies & Lab Fees	7.00%	Dental Supplies & Lab Fees	12.80%
Occupancy Expense	7.70%	Occupancy Expense	4.90%
Administrative Expense & Adv/Mkt/Promotion	11.60%	Administrative Expense & Adv/Mkt/Promotion	13.90%
Total Operating Expenses	53.80%	Total Operating Expenses	52.80%
Net Taxable Profit	46.20%	Net Taxable Profit	47.20%

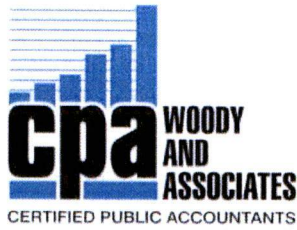


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
ALL GENERAL DENTISTS

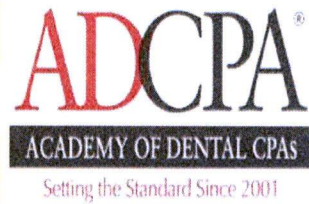


COMPARATIVE

	2023		2022		Variance
GROSS RECEIPTS	\$ 1,104,186	100.00%	\$ 1,036,401	100.00%	\$ 67,784
Salaries					
Salaries - Assistants	79,808	7.23%	69,896	6.74%	9,912
Salaries - Hygienists	135,675	12.29%	132,800	12.81%	2,875
Salaries - Office	65,890	5.97%	60,145	5.80%	5,745
Total Salaries	281,373	25.48%	262,841	25.36%	18,532
Employee Benefits					
401 K Employee Match	6,423	0.58%	6,527	0.63%	(104)
Health Insurance	11,820	1.07%	9,479	0.91%	2,341
Laundry & Uniforms	1,442	0.13%	1,161	0.11%	281
Payroll Taxes	21,002	1.90%	20,059	1.94%	942
Other	8,725	0.79%	8,055	0.78%	670
Total Employee Benefits	49,411	4.47%	45,281	4.37%	4,130
Direct Variable Costs					
Dental Supplies	87,839	7.96%	83,968	8.10%	3,871
Laboratory Fees	60,755	5.50%	58,875	5.68%	1,881
Total Direct Variable Costs	148,594	13.46%	142,843	13.78%	5,751
Occupancy Expense					
Depreciation	36,930	3.34%	39,164	3.78%	(2,234)
Interest	13,811	1.25%	13,459	1.30%	352
Rent	51,781	4.69%	50,873	4.91%	908
Repairs & Maintenance	14,639	1.33%	12,286	1.19%	2,352
Telephone	8,282	0.75%	8,123	0.78%	159
Utilities	8,299	0.75%	8,294	0.80%	4
Other	3,117	0.28%	3,454	0.33%	(338)
Total Occupancy Expense	136,857	12.39%	135,654	13.09%	1,203
Administrative Expense					
Advertising & Promotion	12,172	1.10%	10,230	0.99%	1,942
Accounting & Legal	9,465	0.86%	9,589	0.93%	(124)
Bank Charges	13,353	1.21%	11,237	1.08%	2,116
Contract Labor/Prof Fees	14,091	1.28%	11,264	1.09%	2,827
Dues & Subscriptions	1,248	0.11%	1,068	0.10%	180
Insurance	9,056	0.82%	8,354	0.81%	702
Licenses & Taxes	15,483	1.40%	14,733	1.42%	750
Office Supplies & Expense	25,529	2.31%	21,657	2.09%	3,872
Postage	1,056	0.10%	996	0.10%	60
Other	3,511	0.32%	3,158	0.30%	352
Total Administrative Expense	104,964	9.51%	92,287	8.90%	12,677
TOTAL OVERHEAD	\$ 721,199	65.32%	678,906	65.51%	42,293
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 382,987	34.68%	\$ 357,496	34.49%	\$ 25,491

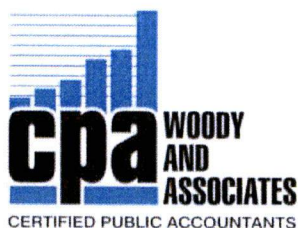


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
UNDER \$500,000

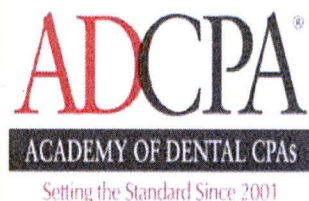


COMPARATIVE

	2023		2022		Variance				
GROSS RECEIPTS	\$	433,835	100.00%	\$	387,130	100.00%	\$	46,705	
Salaries									
Salaries - Assistants		41,298	9.52%		38,436	9.93%		2,862	
Salaries - Hygienists		67,511	15.56%		63,680	16.45%		3,831	
Salaries - Office		36,692	8.46%		45,526	11.76%		(8,833)	
Total Salaries		145,502	33.54%		147,642	38.14%		(2,140)	
Employee Benefits									
401 K Employee Match		3,122	0.72%		3,137	0.81%		(16)	
Health Insurance		6,070	1.40%		7,768	2.01%		(1,698)	
Laundry & Uniforms		172	0.04%		345	0.09%		(173)	
Payroll Taxes		7,113	1.64%		7,642	1.97%		(529)	
Other		3,726	0.86%		1,382	0.36%		2,345	
Total Employee Benefits		20,202	4.66%		20,273	5.24%		(71)	
Direct Variable Costs									
Dental Supplies		32,874	7.58%		39,005	10.08%		(6,130)	
Laboratory Fees		38,499	8.87%		31,938	8.25%		6,562	
Total Direct Variable Costs		71,373	16.45%		70,943	18.33%		431	
Occupancy Expense									
Depreciation		19,919	4.59%		18,448	4.77%		1,471	
Interest		22,968	5.29%		11,806	3.05%		11,162	
Rent		29,684	6.84%		35,559	9.19%		(5,875)	
Repairs & Maintenance		5,606	1.29%		4,478	1.16%		1,128	
Telephone		4,332	1.00%		4,684	1.21%		(352)	
Utilities		5,853	1.35%		5,298	1.37%		555	
Other		1,988	0.46%		2,745	0.71%		(758)	
Total Occupancy Expense		90,349	20.83%		83,017	21.44%		7,332	
Administrative Expense									
Advertising & Promotion		10,030	2.31%		5,333	1.38%		4,697	
Accounting & Legal		8,679	2.00%		9,949	2.57%		(1,270)	
Bank Charges		5,125	1.18%		4,989	1.29%		136	
Contract Labor/Prof Fees		14,162	3.26%		8,610	2.22%		5,552	
Dues & Subscriptions		1,605	0.37%		1,451	0.37%		154	
Insurance		7,720	1.78%		7,899	2.04%		(179)	
Licenses & Taxes		5,681	1.31%		5,690	1.47%		(9)	
Office Supplies & Expense		10,904	2.51%		11,186	2.89%		(283)	
Postage		797	0.18%		905	0.23%		(107)	
Other		1,513	0.35%		2,459	0.64%		(946)	
Total Administrative Expense		66,216	15.26%		58,471	15.10%		7,745	
TOTAL OVERHEAD	\$	393,642	90.74%		380,346	98.25%		13,296	
NET INCOME									
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$	40,193	9.26%		\$	6,783	1.75%	\$	33,409



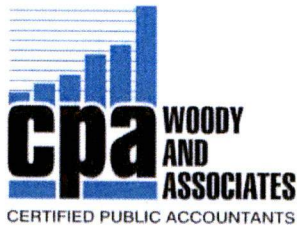
GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD



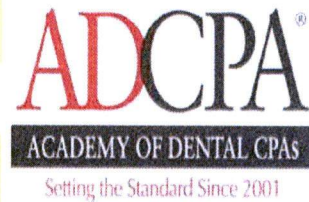
\$500,000 - \$750,000

COMPARATIVE

	2023		2022		Variance
GROSS RECEIPTS	\$ 630,831	100.00%	\$ 633,299	100.00%	\$ (2,468)
Salaries					
Salaries - Assistants	52,019	8.25%	46,094	7.28%	5,925
Salaries - Hygienists	91,541	14.51%	89,194	14.08%	2,347
Salaries - Office	41,682	6.61%	42,521	6.71%	(840)
Total Salaries	185,242	29.36%	177,810	28.08%	7,432
Employee Benefits					
401 K Employee Match	3,991	0.63%	5,388	0.85%	(1,397)
Health Insurance	8,389	1.33%	5,603	0.88%	2,786
Laundry & Uniforms	1,128	0.18%	1,366	0.22%	(238)
Payroll Taxes	12,966	2.06%	13,775	2.18%	(809)
Other	5,947	0.94%	6,175	0.98%	(228)
Total Employee Benefits	32,420	5.14%	32,307	5.10%	113
Direct Variable Costs					
Dental Supplies	59,809	9.48%	59,084	9.33%	725
Laboratory Fees	31,900	5.06%	30,571	4.83%	1,330
Total Direct Variable Costs	91,710	14.54%	89,655	14.16%	2,055
Occupancy Expense					
Depreciation	24,975	3.96%	24,083	3.80%	892
Interest	11,744	1.86%	12,421	1.96%	(677)
Rent	39,509	6.26%	38,552	6.09%	956
Repairs & Maintenance	10,189	1.62%	9,220	1.46%	968
Telephone	9,807	1.55%	9,234	1.46%	574
Utilities	6,222	0.99%	6,202	0.98%	20
Other	3,859	0.61%	5,517	0.87%	(1,659)
Total Occupancy Expense	106,304	16.85%	105,229	16.62%	1,075
Administrative Expense					
Advertising & Promotion	8,570	1.36%	7,659	1.21%	911
Accounting & Legal	9,065	1.44%	10,052	1.59%	(987)
Bank Charges	8,293	1.31%	7,267	1.15%	1,026
Contract Labor/Prof Fees	10,091	1.60%	7,768	1.23%	2,323
Dues & Subscriptions	990	0.16%	1,258	0.20%	(268)
Insurance	7,590	1.20%	5,925	0.94%	1,665
Licenses & Taxes	6,885	1.09%	5,595	0.88%	1,290
Office Supplies & Expense	17,752	2.81%	14,786	2.33%	2,966
Postage	821	0.13%	668	0.11%	153
Other	1,738	0.28%	2,277	0.36%	(539)
Total Administrative Expense	71,794	11.38%	63,255	9.99%	8,539
TOTAL OVERHEAD	\$ 487,470	77.27%	468,256	73.94%	19,214
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 143,361	22.73%	\$ 165,043	26.06%	\$ (21,682)

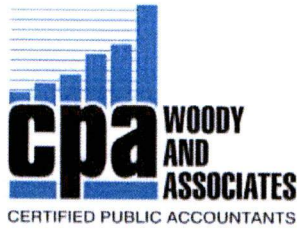


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
\$750,000 - \$1,000,000

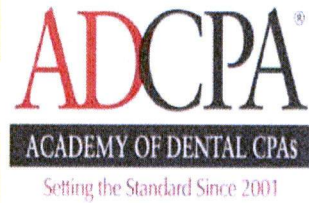


COMPARATIVE

	2023		2022		Variance
GROSS RECEIPTS	\$	898,681 100.00%	\$	801,729 100.00%	\$ 96,952
Salaries					
Salaries - Assistants		52,553 5.85%		47,390 5.91%	5,163
Salaries - Hygienists		119,888 13.34%		112,000 13.97%	7,888
Salaries - Office		59,285 6.60%		49,876 6.22%	9,409
Total Salaries		231,726 25.79%		209,267 26.10%	22,459
Employee Benefits					
401 K Employee Match		5,200 0.58%		4,562 0.57%	638
Health Insurance		9,880 1.10%		11,149 1.39%	(1,269)
Laundry & Uniforms		2,024 0.23%		886 0.11%	1,139
Payroll Taxes		19,133 2.13%		17,424 2.17%	1,709
Other		7,492 0.83%		6,074 0.76%	1,418
Total Employee Benefits		43,729 4.87%		40,095 5.00%	3,634
Direct Variable Costs					
Dental Supplies		73,057 8.13%		65,714 8.20%	7,343
Laboratory Fees		45,745 5.09%		39,066 4.87%	6,679
Total Direct Variable Costs		118,802 13.22%		104,780 13.07%	14,022
Occupancy Expense					
Depreciation		29,459 3.28%		34,400 4.29%	(4,941)
Interest		12,189 1.36%		11,066 1.38%	1,123
Rent		49,664 5.53%		47,056 5.87%	2,607
Repairs & Maintenance		6,834 0.76%		7,092 0.88%	(258)
Telephone		7,605 0.85%		7,703 0.96%	(98)
Utilities		7,427 0.83%		6,954 0.87%	473
Other		3,818 0.42%		2,936 0.37%	882
Total Occupancy Expense		116,995 13.02%		117,207 14.62%	(212)
Administrative Expense					
Advertising & Promotion		12,237 1.36%		8,835 1.10%	3,402
Accounting & Legal		8,920 0.99%		9,489 1.18%	(569)
Bank Charges		12,789 1.42%		9,736 1.21%	3,053
Contract Labor/Prof Fees		8,286 0.92%		8,789 1.10%	(503)
Dues & Subscriptions		963 0.11%		877 0.11%	87
Insurance		9,392 1.05%		8,537 1.06%	855
Licenses & Taxes		10,625 1.18%		10,395 1.30%	230
Office Supplies & Expense		24,262 2.70%		22,598 2.82%	1,664
Postage		1,123 0.13%		984 0.12%	140
Other		2,502 0.28%		2,707 0.34%	(206)
Total Administrative Expense		91,100 10.14%		82,947 10.35%	8,153
TOTAL OVERHEAD	\$	602,353 67.03%	\$	554,296 69.14%	48,057
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$	296,328 32.97%	\$	247,433 30.86%	\$ 48,895

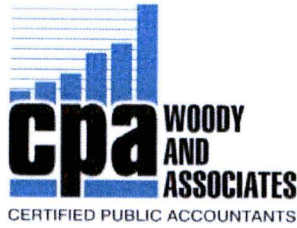


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
\$1,000,000 - \$1,500,000

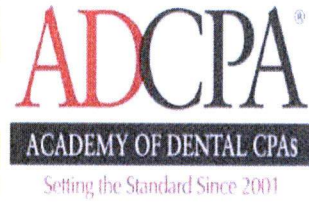


COMPARATIVE

	2023		2022		Variance
GROSS RECEIPTS	\$ 1,213,908	100.00%	\$ 1,175,871	100.00%	\$ 38,037
Salaries					
Salaries - Assistants	93,248	7.68%	85,909	7.31%	7,340
Salaries - Hygienists	143,705	11.84%	143,616	12.21%	89
Salaries - Office	74,156	6.11%	64,359	5.47%	9,797
Total Salaries	311,110	25.63%	293,884	24.99%	17,226
Employee Benefits					
401 K Employee Match	7,002	0.58%	7,914	0.67%	(912)
Health Insurance	9,546	0.79%	7,661	0.65%	1,884
Laundry & Uniforms	1,212	0.10%	989	0.08%	223
Payroll Taxes	23,963	1.97%	22,325	1.90%	1,638
Other	9,159	0.75%	8,714	0.74%	445
Total Employee Benefits	50,881	4.19%	47,604	4.05%	3,277
Direct Variable Costs					
Dental Supplies	91,901	7.57%	87,379	7.43%	4,522
Laboratory Fees	69,028	5.69%	69,851	5.94%	(823)
Total Direct Variable Costs	160,929	13.26%	157,229	13.37%	3,700
Occupancy Expense					
Depreciation	37,614	3.10%	39,714	3.38%	(2,100)
Interest	15,273	1.26%	13,071	1.11%	2,203
Rent	56,824	4.68%	53,455	4.55%	3,369
Repairs & Maintenance	17,694	1.46%	15,230	1.30%	2,465
Telephone	7,846	0.65%	7,811	0.66%	35
Utilities	9,542	0.79%	8,448	0.72%	1,094
Other	2,813	0.23%	3,273	0.28%	(460)
Total Occupancy Expense	147,606	12.16%	141,001	11.99%	6,605
Administrative Expense					
Advertising & Promotion	14,262	1.17%	12,412	1.06%	1,849
Accounting & Legal	10,636	0.88%	9,332	0.79%	1,304
Bank Charges	13,950	1.15%	10,777	0.92%	3,173
Contract Labor/Prof Fees	19,292	1.59%	13,146	1.12%	6,146
Dues & Subscriptions	1,345	0.11%	1,119	0.10%	226
Insurance	8,261	0.68%	7,746	0.66%	515
Licenses & Taxes	14,330	1.18%	13,881	1.18%	449
Office Supplies & Expense	27,127	2.23%	21,775	1.85%	5,352
Postage	1,184	0.10%	1,331	0.11%	(146)
Other	1,910	0.16%	2,900	0.25%	(990)
Total Administrative Expense	112,297	9.25%	94,420	8.03%	17,877
TOTAL OVERHEAD	\$ 782,823	64.49%	734,137	62.43%	48,685
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 431,085	35.51%	\$ 441,733	37.57%	\$ (10,648)

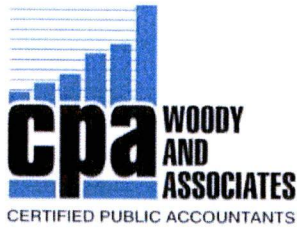


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
OVER \$1,500,000

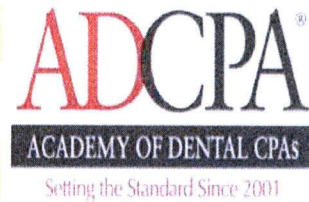


COMPARATIVE

	2023		2022		Variance
GROSS RECEIPTS	\$ 1,886,195	100.00%	\$ 1,749,574	100.00%	\$ 136,621
Salaries					
Salaries - Assistants	131,649	6.98%	106,824	6.11%	24,825
Salaries - Hygienists	199,820	10.59%	185,390	10.60%	14,430
Salaries - Office	89,147	4.73%	78,593	4.49%	10,553
Total Salaries	420,615	22.30%	370,807	21.19%	49,808
Employee Benefits					
401 K Employee Match	8,728	0.46%	6,841	0.39%	1,887
Health Insurance	19,493	1.03%	13,256	0.76%	6,237
Laundry & Uniforms	1,749	0.09%	1,574	0.09%	175
Payroll Taxes	31,453	1.67%	28,311	1.62%	3,142
Other	14,099	0.75%	14,315	0.82%	(216)
Total Employee Benefits	75,522	4.00%	64,297	3.67%	11,225
Direct Variable Costs					
Dental Supplies	155,409	8.24%	142,533	8.15%	12,876
Laboratory Fees	93,656	4.97%	93,403	5.34%	253
Total Direct Variable Costs	249,065	13.20%	235,936	13.49%	13,130
Occupancy Expense					
Depreciation	59,113	3.13%	61,576	3.52%	(2,462)
Interest	14,605	0.77%	16,984	0.97%	(2,379)
Rent	65,442	3.47%	65,006	3.72%	436
Repairs & Maintenance	28,609	1.52%	20,788	1.19%	7,821
Telephone	10,084	0.53%	9,695	0.55%	389
Utilities	10,550	0.56%	12,263	0.70%	(1,713)
Other	3,351	0.18%	2,122	0.12%	1,228
Total Occupancy Expense	191,755	10.17%	188,434	10.77%	3,321
Administrative Expense					
Advertising & Promotion	10,438	0.55%	10,326	0.59%	112
Accounting & Legal	8,840	0.47%	9,291	0.53%	(451)
Bank Charges	19,342	1.03%	16,947	0.97%	2,395
Contract Labor/Prof Fees	13,531	0.72%	13,677	0.78%	(146)
Dues & Subscriptions	1,447	0.08%	1,150	0.07%	297
Insurance	12,564	0.67%	11,316	0.65%	1,247
Licenses & Taxes	33,468	1.77%	30,803	1.76%	2,666
Office Supplies & Expense	35,645	1.89%	31,050	1.77%	4,596
Postage	1,046	0.06%	871	0.05%	175
Other	7,784	0.41%	5,230	0.30%	2,554
Total Administrative Expense	144,106	7.64%	130,661	7.47%	13,445
TOTAL OVERHEAD	\$ 1,081,063	57.31%	990,135	56.59%	90,928
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 805,131	42.69%	\$ 759,439	43.41%	\$ 45,693

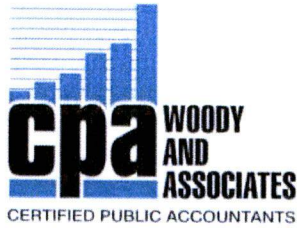


**GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
WITH ASSOCIATES**

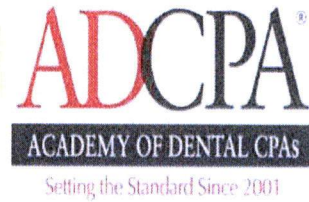


COMPARATIVE

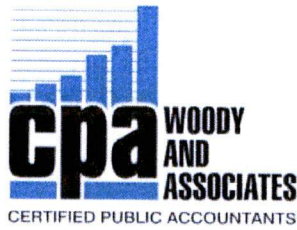
	2023		2022		Variance
GROSS RECEIPTS	\$ 2,793,257	100.00%	\$ 2,666,201	100.00%	\$ 127,055
Salaries					
Salaries - Assistants	220,899	7.91%	205,150	7.69%	15,749
Salaries - Hygienists	321,366	11.51%	292,151	10.96%	29,215
Salaries - Office	124,972	4.47%	155,132	5.82%	(30,160)
Total Salaries	667,236	23.89%	652,433	24.47%	14,804
Employee Benefits					
401 K Employee Match	13,257	0.47%	12,698	0.48%	559
Health Insurance	61,330	2.20%	50,486	1.89%	10,844
Laundry & Uniforms	3,789	0.14%	3,013	0.11%	776
Payroll Taxes	57,813	2.07%	54,511	2.04%	3,302
Other	16,590	0.59%	19,482	0.73%	(2,892)
Total Employee Benefits	152,779	5.47%	140,189	5.26%	12,590
Direct Variable Costs					
Dental Supplies	223,782	8.01%	244,536	9.17%	(20,754)
Laboratory Fees	161,236	5.77%	153,677	5.76%	7,559
Total Direct Variable Costs	385,018	13.78%	398,213	14.94%	(13,195)
Occupancy Expense					
Depreciation	58,869	2.11%	55,471	2.08%	3,398
Interest	23,293	0.83%	26,622	1.00%	(3,329)
Rent	106,634	3.82%	89,185	3.35%	17,449
Repairs & Maintenance	25,461	0.91%	21,040	0.79%	4,421
Telephone	12,076	0.43%	9,997	0.37%	2,079
Utilities	14,382	0.51%	13,971	0.52%	411
Other	2,545	0.09%	2,490	0.09%	55
Total Occupancy Expense	243,260	8.71%	218,775	8.21%	24,485
Administrative Expense					
Advertising & Promotion	50,065	1.79%	43,093	1.62%	6,972
Accounting & Legal	11,067	0.40%	10,910	0.41%	157
Bank Charges	28,283	1.01%	26,648	1.00%	1,635
Contract Labor/Prof Fees	57,840	2.07%	52,278	1.96%	5,562
Dues & Subscriptions	2,152	0.08%	1,404	0.05%	748
Insurance	17,020	0.61%	12,605	0.47%	4,415
Licenses & Taxes	27,836	1.00%	26,995	1.01%	841
Office Supplies & Expense	52,199	1.87%	53,118	1.99%	(920)
Postage	2,568	0.09%	2,340	0.09%	228
Other	6,244	0.22%	4,955	0.19%	1,289
Total Administrative Expense	255,274	9.14%	234,346	8.79%	20,928
TOTAL OVERHEAD	\$ 1,703,567	60.99%	\$ 1,643,956	61.66%	59,611
Salaries/Contract - Associates	258,379	9.25%	217,105	8.14%	41,274
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 831,311	29.76%	\$ 805,140	30.20%	\$ 26,171



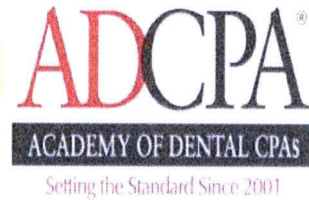
PEDIATRIC DENTISTS
AVERAGE REVENUE & OVERHEAD
COMPARATIVE



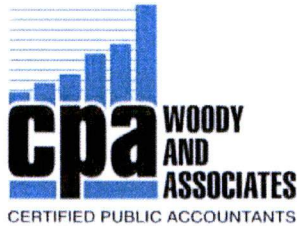
	2023		2022		Variance
GROSS RECEIPTS	\$ 1,421,824	100.00%	\$ 1,371,207	100.00%	\$ 50,617
Salaries					
Salaries - Assistants	152,751	10.74%	140,667	10.26%	12,084
Salaries - Hygienists	116,158	8.17%	81,140	5.92%	35,018
Salaries - Office	84,384	5.93%	93,332	6.81%	(8,948)
Total Salaries	353,293	24.85%	315,139	22.98%	38,154
Employee Benefits					
401 K Employee Match	8,513	0.60%	7,944	0.58%	569
Health Insurance	21,982	1.55%	18,917	1.38%	3,065
Laundry & Uniforms	1,987	0.14%	2,219	0.16%	(232)
Payroll Taxes	26,736	1.88%	26,265	1.92%	471
Other	10,162	0.71%	13,322	0.97%	(3,160)
Total Employee Benefits	69,380	4.88%	68,667	5.01%	713
Direct Variable Costs					
Dental Supplies	74,474	5.24%	83,671	6.10%	(9,197)
Laboratory Fees	1,243	0.09%	1,584	0.12%	(342)
Total Direct Variable Costs	75,716	5.33%	85,255	6.22%	(9,539)
Occupancy Expense					
Depreciation	11,690	0.82%	9,403	0.69%	2,287
Interest	4,681	0.33%	3,555	0.26%	1,125
Rent	100,284	7.05%	102,384	7.47%	(2,100)
Repairs & Maintenance	16,534	1.16%	14,529	1.06%	2,005
Telephone	7,677	0.54%	9,245	0.67%	(1,569)
Utilities	11,245	0.79%	10,923	0.80%	323
Other	3,171	0.22%	2,421	0.18%	750
Total Occupancy Expense	155,281	10.92%	152,460	11.12%	2,821
Administrative Expense					
Advertising & Promotion	25,105	1.77%	22,474	1.64%	2,631
Accounting & Legal	12,281	0.86%	9,618	0.70%	2,663
Bank Charges	15,944	1.12%	14,172	1.03%	1,772
Contract Labor/Prof Fees	15,571	1.10%	14,152	1.03%	1,419
Dues & Subscriptions	2,038	0.14%	2,168	0.16%	(130)
Insurance	15,561	1.09%	17,066	1.24%	(1,505)
Licenses & Taxes	33,101	2.33%	24,819	1.81%	8,282
Office Supplies & Expense	44,836	3.15%	38,208	2.79%	6,628
Postage	1,484	0.10%	1,007	0.07%	478
Other	1,818	0.13%	1,345	0.10%	473
Total Administrative Expense	167,739	11.80%	145,029	10.58%	22,710
TOTAL OVERHEAD	\$ 821,410	57.77%	766,550	55.90%	54,860
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 600,414	42.23%	\$ 604,657	44.10%	\$ (4,243)



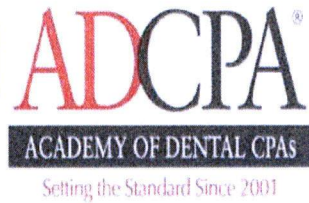
ORTHODONTISTS
AVERAGE REVENUE & OVERHEAD
COMPARATIVE



	2023		2022		Variance
GROSS RECEIPTS	\$ 1,443,301	100.00%	\$ 1,440,085	100.00%	\$ 3,216
Salaries					
Salaries - Assistants	163,580	11.33%	165,709	11.51%	(2,129)
Salaries - Hygienists	49,903	3.46%	33,217	2.31%	16,686
Salaries - Office	85,055	5.89%	80,463	5.59%	4,592
Total Salaries	298,538	20.68%	279,389	19.40%	19,149
Employee Benefits					
401 K Employee Match	8,392	0.58%	10,719	0.74%	(2,327)
Health Insurance	4,149	0.29%	3,732	0.26%	416
Laundry & Uniforms	2,123	0.15%	2,688	0.19%	(564)
Payroll Taxes	21,384	1.48%	21,350	1.48%	34
Other	12,329	0.85%	9,107	0.63%	3,222
Total Employee Benefits	48,376	3.35%	47,595	3.30%	781
Direct Variable Costs					
Dental Supplies	109,055	7.56%	141,168	9.80%	(32,113)
Laboratory Fees	9,471	0.66%	15,287	1.06%	(5,816)
Total Direct Variable Costs	118,525	8.21%	156,454	10.86%	(37,929)
Occupancy Expense					
Depreciation	30,584	2.12%	34,352	2.39%	(3,768)
Interest	10,640	0.74%	15,691	1.09%	(5,051)
Rent	75,283	5.22%	72,500	5.03%	2,783
Repairs & Maintenance	16,723	1.16%	18,209	1.26%	(1,485)
Telephone	7,786	0.54%	8,930	0.62%	(1,144)
Utilities	8,983	0.62%	9,558	0.66%	(575)
Other	2,985	0.21%	7,299	0.51%	(4,314)
Total Occupancy Expense	152,983	10.60%	166,538	11.56%	(13,555)
Administrative Expense					
Advertising & Promotion	20,096	1.39%	23,379	1.62%	(3,283)
Accounting & Legal	10,985	0.76%	9,600	0.67%	1,385
Bank Charges	22,353	1.55%	20,189	1.40%	2,164
Contract Labor/Prof Fees	10,833	0.75%	9,927	0.69%	906
Dues & Subscriptions	214	0.01%	493	0.03%	(280)
Insurance	6,926	0.48%	7,511	0.52%	(585)
Licenses & Taxes	20,532	1.42%	16,291	1.13%	4,241
Office Supplies & Expense	34,075	2.36%	35,564	2.47%	(1,490)
Postage	2,181	0.15%	1,791	0.12%	390
Other	5,560	0.39%	2,340	0.16%	3,220
Total Administrative Expense	133,755	9.27%	127,087	8.82%	6,668
TOTAL OVERHEAD	\$ 752,177	52.12%	777,063	53.96%	(24,886)
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 691,124	47.88%	\$ 663,022	46.04%	\$ 28,102



PERIODONTISTS
AVERAGE REVENUE & OVERHEAD
COMPARATIVE



	2023		2022		Variance
GROSS RECEIPTS	\$ 1,934,287	100.00%	\$ 1,760,910	100.00%	\$ 173,377
Salaries					
Salaries - Assistants	143,186	7.40%	109,375	6.21%	33,811
Salaries - Hygienists	88,274	4.56%	141,638	8.04%	(53,364)
Salaries - Office	271,645	14.04%	181,675	10.32%	89,970
Total Salaries	503,105	26.01%	432,688	24.57%	70,417
Employee Benefits					
401 K Employee Match	18,314	0.95%	11,485	0.65%	6,829
Health Insurance	62,077	3.21%	47,284	2.69%	14,793
Laundry & Uniforms	5,088	0.26%	2,909	0.17%	2,179
Payroll Taxes	33,631	1.74%	32,711	1.86%	920
Other	16,165	0.84%	14,369	0.82%	1,796
Total Employee Benefits	135,274	6.99%	108,757	6.18%	26,518
Direct Variable Costs					
Dental Supplies	254,163	13.14%	288,667	16.39%	(34,504)
Laboratory Fees	46,124	2.38%	27,728	1.57%	18,396
Total Direct Variable Costs	300,287	15.52%	316,395	17.97%	(16,108)
Occupancy Expense					
Depreciation	9,179	0.47%	20,879	1.19%	(11,701)
Interest	11,634	0.60%	10,614	0.60%	1,020
Rent	85,706	4.43%	88,118	5.00%	(2,412)
Repairs & Maintenance	12,116	0.63%	8,481	0.48%	3,634
Telephone	9,294	0.48%	7,377	0.42%	1,918
Utilities	16,016	0.83%	14,710	0.84%	1,307
Other	1,645	0.09%	2,864	0.16%	(1,219)
Total Occupancy Expense	145,589	7.53%	153,042	8.69%	(7,453)
Administrative Expense					
Advertising & Promotion	18,290	0.95%	22,647	1.29%	(4,357)
Accounting & Legal	11,858	0.61%	9,886	0.56%	1,972
Bank Charges	30,304	1.57%	28,956	1.64%	1,349
Contract Labor/Prof Fees	29,683	1.53%	28,855	1.64%	828
Dues & Subscriptions	7,246	0.37%	6,377	0.36%	869
Insurance	11,092	0.57%	7,011	0.40%	4,081
Licenses & Taxes	17,131	0.89%	18,754	1.06%	(1,623)
Office Supplies & Expense	38,982	2.02%	34,019	1.93%	4,964
Postage	2,824	0.15%	3,302	0.19%	(479)
Other	20,570	1.06%	9,012	0.51%	11,559
Total Administrative Expense	187,978	9.72%	168,816	9.59%	19,162
TOTAL OVERHEAD	\$ 1,272,233	65.77%	1,179,697	66.99%	92,536
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 662,054	34.23%	\$ 581,212	33.01%	\$ 80,841