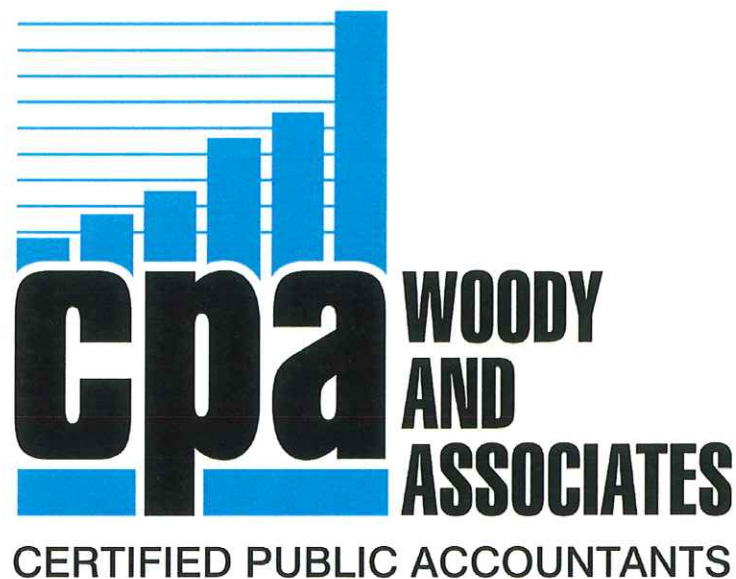
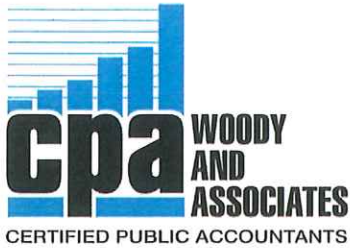


2025

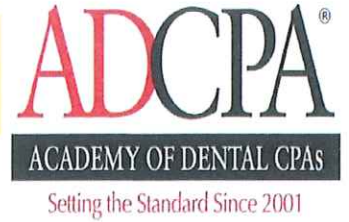
Dental Survey & Dental Stats





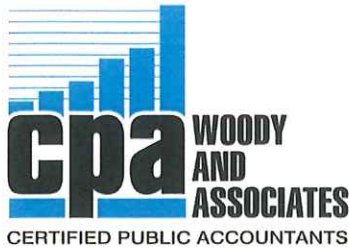
2025 DENTAL SURVEY

(Based on our client responses)



<u>PAYROLL COSTS</u>	<u>2025 AVERAGE</u>	<u>2024 AVERAGE</u>	<u>AVERAGE # OF STAFF</u>
HOURLY salary of front office	\$24.54	\$24.07	2
HOURLY salary of chairside assistant	\$22.33	\$22.07	3
DAILY salary of hygienist	\$355.53	\$360.38	3
HYGIENEST daily hours	7.77	7.9	

<u>ANNUAL OVERHEAD EXPENSES</u>	<u>% OF GROSS RECEIPTS 2025</u>	<u>% OF GROSS RECEIPTS 2024</u>
Front Office	6.12%	5.98%
Chairside Assistant	7.43%	6.70%
Hygienist	12.48%	12.24%
Employee Benefits	4.41%	4.39%
Dental Supplies	7.62%	7.84%
Lab Fees	5.51%	5.63%
Advertising	1.19%	1.16%
Occupancy Expense	12.07%	12.32%
Administrative Expense	8.39%	8.40%
Total Overhead	65.22%	64.65%

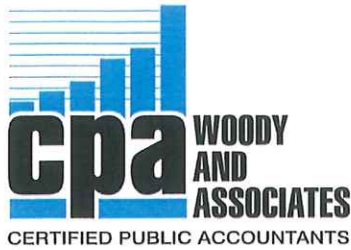


2025 DENTAL FEES

(Based on our client responses)

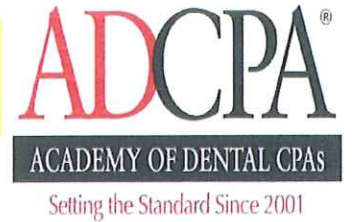


<u>CODE</u>	<u>PROCEDURE</u>	<u>LOW</u>	<u>HIGH</u>	<u>2025 AVERAGE</u>	<u>2024 AVERAGE</u>	<u>INCREASE/DECREASE</u>
0120	Periodic Oral Evaluation	35	88	68	64	1.06%
0140	Limited Oral Evaluation	45	128	97	92	1.05%
0150	Comprehensive Oral Evaluation	48	135	111	104	1.07%
0160	Extensive Oral Evaluation	29	202	171	153	1.12%
0180	Comprehensive Periodontal Evaluation	78	164	118	113	1.04%
0210	X-Ray - Complete Series	110	254	165	157	1.05%
0220	X-Ray - First Film	20	56	36	36	0%
0230	X-Ray - Additional Film	19	47	32	31	1.03%
0272	X-Ray - Two Bitewings	33	72	56	55	1.02%
0274	X-Ray - Four Bitewings	43	130	81	76	1.07%
0330	X-Ray - Panoramic	82	177	139	134	1.04%
0470	Diagnostic Casts	89	263	151	146	1.03%
1110	Prophylaxis - Adult	61	135	111	106	1.05%
1120	Prophylaxis - Child	42	101	84	81	1.04%
1208	Topical Fluoride	22	62	46	44	1.05%
1351	Sealant Per Tooth	36	90	67	65	1.03%
2140	Amalgam 1 Surface Primary or Permanent	85	226	174	170	1.02%
2150	Amalgam 2 Surface Primary or Permanent	102	289	217	207	1.05%
2160	Amalgam 3 Surface Primary or Permanent	123	358	268	253	1.06%
2330	Composite 1 Surface Anterior	78	259	200	197	1.02%
2331	Composite 2 Surface Anterior	129	315	245	238	1.03%
2332	Composite 3 Surface Anterior	148	369	295	286	1.03%
2391	Composite 1 Surface Posterior	123	273	217	210	1.03%
2392	Composite 2 Surface Posterior	158	345	277	266	1.04%
2393	Composite 3 Surface Posterior	188	423	336	326	1.03%
2643	Onlay - Porcelain/Ceramic 3 Surfaces	825	1558	1300	1200	1.08%



2025 DENTAL FEES

(Based on our client responses)



<u>CODE</u>	<u>PROCEDURE</u>	<u>LOW</u>	<u>HIGH</u>	<u>2025 AVERAGE</u>	<u>2024 AVERAGE</u>	<u>INCREASE/DECREASE</u>
2740	Crown - Porcelain/Ceramic	897	1975	1400	1312	1.07%
2750	Crown - Porcelain to High Noble	869	1625	1362	1304	1.04%
2751	Crown - Porcelain to Non-Precious	708	1598	1245	1173	1.06%
2790	Crown - Full Cast High Noble	156	1789	1424	1343	1.06%
2920	Re-Cement Crown	55	1396	182	127	1.43%
2950	Buildups/Pins P.R.N.	152	555	322	310	1.04%
2951	Pin Retention Per Tooth	42	250	86	76	1.13%
2962	Porcelain Laminate Veneer	433	1681	1425	1341	1.06%
3310	Root Canal - Anterior	410	1105	894	891	1.00%
3320	Root Canal - Bicuspid	555	1263	1030	982	1.05%
3330	Root Canal - Molar	748	1544	1234	1179	1.05%
4341	Periodontal Scaling/Root Planing Quadrant	176	392	305	291	1.05%
4355	Full Mouth Debridement	102	338	217	211	1.03%
5110	Complete Denture - Maxillary	1095	2985	2024	1923	1.05%
5213	Partial Denture - Maxillary	1150	3027	2081	1948	1.07%
6010	Surgical Placement of Endosteal Implant	1400	2995	2220	2139	1.04%
6057	Custom Abutment with Placement	107	2200	955	940	1.02%
6059	Abutment Supported Crown	148	2356	1569	1545	1.02%
7140	Extraction - Single	97	283	229	214	1.07%
7210	Extraction - Surgical	182	418	338	317	1.07%
7220	Extraction - Soft Tissue	205	469	354	341	1.04%
7230	Extraction - Partially Bony	238	586	448	421	1.06%
7240	Extraction - Completely Bony	303	704	549	514	1.07%
9110	Palliative (Emergency) Treatment	55	195	156	147	1.06%
9944	Occlusal Guard - Hard Appliance - Full Arch	300	945	624	607	1.03%
9972	External Bleaching Per Arch	125	650	288	262	1.10%
9973	External Bleaching Per Tooth	25	325	183	172	1.06%

PRACTICE MANAGEMENT

(Based on our client responses)

FEE INFORMATION

Fees Increased Annually	41%
Fees Increased Semi-Annually	3%
Fees Increased Every 18 Months	6%
Fees Increased Every Other Year	21%
Fees Increased at a Different Time Frame	28%
No Response	1%

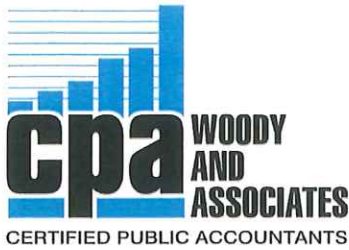
Fee increases are based on these multiple factors

National Averages	15%
Local Averages	50%
Set Percent Across the Board	35%

A combination of factors includes

Explanation of Benefits (EOB's) from Insurance	16%
Overhead Costs	28%
Previous Year Profits	10%
Staff Raises	13%
Dental Survey from Woody & Associates	33%

Charge Finance Fee on Past Due Accounts	Yes - 20%	No - 80%
Average Finance Fee Charged	6%	
Highest Finance Fee Charged	18%	
Lowest Finance Fee Charged	1%	
Most Frequent Finance Fee Charged	2%	
Discount Offered for Payment at Time of Service		
Average Discount Offered	Yes - 44%	No - 56%
Highest Discount Offered	9%	
Lowest Discount Offered	20%	
Most Frequent Discount Offered	5%	
	9%	
"No-Show" Appointment Charge		
Average "No-Show" Fee	Yes - 54%	No - 46%
Highest "No-Show" Fee	\$53	
Lowest "No-Show" Fee	\$90	
Most Frequent "No-Show" Fee	\$20	
	\$50	
Deposit Required at Time of Scheduling	Yes - 10%	No - 90%
Average Deposit Required	\$65	



PRACTICE MANAGEMENT

(Based on our client responses)



EMPLOYEE INFORMATION

Employee Manual in Office Yes - 87% No - 13%

Raises

Annual (Year-End) 8% Annual (Date of Hire) 14% Not on Annual Basis 78%

Employee Benefits (Average)

	<u>Hygienist</u>	<u>Other Staff</u>
Paid Vacation	10 days	11 days
Paid Sick Leave	4 days	4 days
Paid Health Insurance	48%	52%
SIMPLE/SEP	21%	24%
401(k)	54%	51%
Profit Sharing	13%	16%
Bonus Plan	63%	65%

(based on)

Office Production	54%
Office Collection	68%
Overhead Target	15%
% of Net Profit	17%
Other	1%

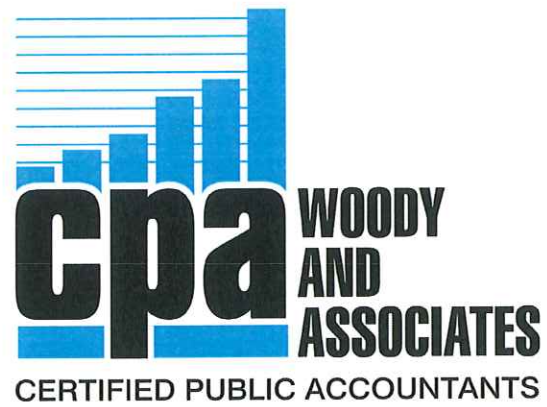
Free Dental Service Provided for Staff and Dependents

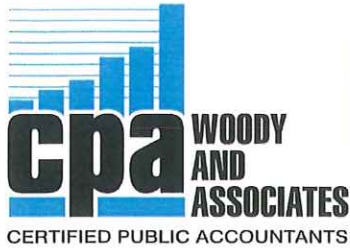
Free/discounted dental service for staff and dependents	Yes - 71%	No - 29%
No age limit	42%	
Average age limit	19	
Most frequent age limit	18	
Other	32%	

OFFICE HOURS

Average Hours Worked Per Week	33
Highest Hours Worked Per Week	42
Lowest Hours Worked Per Week	24
Most Frequent Hours Worked Per Week	32
Evening Office Hours Available	2%
Friday Office Hours Available	38%
Saturday Office Hours Available	2%

DENTAL STATISTICS





PRACTICE MANAGEMENT

(Based on our client responses)



SQUARE FOOTAGE AND OPERATORY INFORMATION

Own Building 56% Rent 33% Other 11%

<u>Office Size</u>		<u>Amount Paid Per Square Foot</u>		<u>Number of Operatories</u>	
Average	3,128	Average	\$ 23.47	Average	6
Smallest	1,000	Highest	\$ 216.00	Highest	17
Largest	9,500	Smallest	\$ 1.61	Smallest	1
Most Frequent	2,000			Most Frequent	5

PATIENT INFORMATION

Average Number of Active Patient Records	3,911
Average Number of New Patients Per Month	34
Average Number of Crowns Inserted Per Month	28

OFFICE TECHNOLOGIES

Air Abrasion	17%
CEREC (CadCam)	32%
Digital Radiography	100%
Intraoral Camera	89%
Lasers	46%
Patient Education System	24%
Other Programs: Air Polisher, CBCT, Cone Beam Pano, Digital Impression Scanner, iTero, Carivu, & CT	2%

PRACTICE MANAGEMENT SOFTWARE PROGRAMS

Dentrix	25%
Eaglesoft	37%
Practice Works	2%
Softdent	6%
Other Programs:	30%

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



**GENERAL DENTISTS
STATISTICAL REPORT
2024 YEAR END**



Gross Revenue Under \$500,000			
Income			
Dental Revenues	\$	430,987	100.00%
Operating Expenses			
Salaries	\$	146,276	33.94%
Employee Benefits		12,851	2.98%
Dental Supplies		33,281	7.72%
Lab Fees		29,023	6.73%
Occupancy Expense		92,028	21.35%
Adv/Mkt/Promotion		11,000	2.55%
Administrative Expense		52,749	12.24%
Total Operating Expenses		377,208	87.52%
Net Profit Before Officer's Compensation	\$	53,779	12.48%
Officer's Compensation		123,324	28.61%
Net Taxable Profit	\$	(69,546)	-16.14%

Gross Revenue \$500,000 to \$750,000			
Income			
Dental Revenues	\$	672,344	100.00%
Operating Expenses			
Salaries	\$	196,280	29.19%
Employee Benefits		37,441	5.57%
Dental Supplies		58,381	8.68%
Lab Fees		35,290	5.25%
Occupancy Expense		103,458	15.39%
Adv/Mkt/Promotion		6,474	0.96%
Administrative Expense		66,392	9.87%
Total Operating Expenses		503,715	74.92%
Net Profit Before Officer's Compensation	\$	168,629	25.08%
Officer's Compensation		153,292	22.80%
Net Taxable Profit	\$	15,336	2.28%

Gross Revenue \$750,000 to \$1,000,000			
Income			
Dental Revenues	\$	869,843	100.00%
Operating Expenses			
Salaries	\$	235,668	27.09%
Employee Benefits		46,753	5.37%
Dental Supplies		67,577	7.77%
Lab Fees		44,749	5.14%
Occupancy Expense		116,779	13.43%
Adv/Mkt/Promotion		12,225	1.41%
Administrative Expense		82,979	9.54%
Total Operating Expenses		606,729	69.75%
Net Profit Before Officer's Compensation	\$	263,114	30.25%
Officer's Compensation		199,380	22.92%
Net Taxable Profit	\$	63,734	7.33%

Gross Revenue \$1,000,000 to \$1,500,000			
Income			
Dental Revenues	\$	1,214,661	100.00%
Operating Expenses			
Salaries	\$	330,251	27.19%
Employee Benefits		48,334	3.98%
Dental Supplies		86,729	7.14%
Lab Fees		66,346	5.46%
Occupancy Expense		144,146	11.87%
Adv/Mkt/Promotion		16,834	1.39%
Administrative Expense		93,663	7.71%
Total Operating Expenses		786,303	64.73%
Net Profit Before Officer's Compensation	\$	428,357	35.27%
Officer's Compensation		267,073	21.99%
Net Taxable Profit	\$	161,285	13.28%



**SPECIALTY DENTISTS
STATISTICAL REPORT
2024 YEAR END**

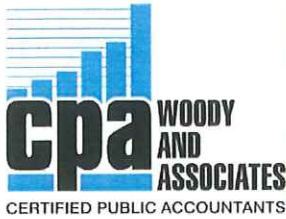


Gross Revenue Over \$1,500,000			
Income			
Dental Revenues	\$	1,964,544	100.00%
Operating Expenses			
Salaries	\$	435,879	22.19%
Employee Benefits		77,725	3.96%
Dental Supplies		160,174	8.15%
Lab Fees		99,759	5.08%
Occupancy Expense		188,689	9.60%
Adv/Mkt/Promotion		13,945	0.71%
Administrative Expense		143,554	7.31%
Total Operating Expenses		1,119,726	57.00%
Net Profit Before Officer's Compensation	\$	844,818	43.00%
Officer's Compensation		402,783	20.50%
Net Taxable Profit	\$	442,035	22.50%

Gross Revenue for Pediatric Dentists			
Income			
Dental Revenues	\$	1,383,551	100.00%
Operating Expenses			
Salaries	\$	346,132	25.02%
Employee Benefits		73,325	5.30%
Dental Supplies		77,190	5.58%
Lab Fees		817	0.06%
Occupancy Expense		155,408	11.23%
Adv/Mkt/Promotion		20,575	1.49%
Administrative Expense		139,719	10.10%
Total Operating Expenses		813,167	58.77%
Net Profit Before Officer's Compensation	\$	570,384	41.23%
Officer's Compensation		324,308	23.44%
Net Taxable Profit	\$	246,076	17.79%

Gross Revenue for Orthodontists			
Income			
Dental Revenues	\$	1,717,095	100.00%
Operating Expenses			
Salaries	\$	351,503	20.47%
Employee Benefits		61,060	3.56%
Dental Supplies		136,502	7.95%
Lab Fees		10,533	0.61%
Occupancy Expense		178,703	10.41%
Adv/Mkt/Promotion		23,771	1.38%
Administrative Expense		146,591	8.54%
Total Operating Expenses		908,663	52.92%
Net Profit Before Officer's Compensation	\$	808,433	47.08%
Officer's Compensation		435,883	25.38%
Net Taxable Profit	\$	372,550	21.70%

Gross Revenue for Periodontists			
Income			
Dental Revenues	\$	2,674,187	100.00%
Operating Expenses			
Salaries	\$	672,008	25.13%
Employee Benefits		170,721	6.38%
Dental Supplies		357,249	13.36%
Lab Fees		75,527	2.82%
Occupancy Expense		223,634	8.36%
Adv/Mkt/Promotion		23,649	0.88%
Administrative Expense		194,346	7.27%
Total Operating Expenses		1,717,133	64.21%
Net Profit Before Officer's Compensation	\$	957,055	35.79%
Officer's Compensation		747,268	27.94%
Net Taxable Profit	\$	209,787	7.84%

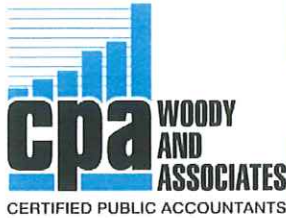


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
ALL GENERAL DENTISTS



COMPARATIVE

	2024		2023		Variance
GROSS RECEIPTS	\$ 1,134,173	100.00%	\$ 1,117,315	100.00%	\$ 16,859
Salaries					
Salaries - Assistants	84,314	7.43%	74,844	6.70%	9,471
Salaries - Hygienists	141,597	12.48%	136,764	12.24%	4,834
Salaries - Office	69,413	6.12%	66,823	5.98%	2,590
Total Salaries	295,325	26.04%	278,430	24.92%	16,894
Employee Benefits					
401 K Employee Match	6,407	0.56%	6,204	0.56%	203
Health Insurance	11,017	0.97%	11,903	1.07%	(886)
Laundry & Uniforms	1,691	0.15%	1,433	0.13%	257
Payroll Taxes	22,490	1.98%	20,893	1.87%	1,596
Other	8,400	0.74%	8,614	0.77%	(213)
Total Employee Benefits	50,004	4.41%	49,047	4.39%	957
Direct Variable Costs					
Dental Supplies	86,425	7.62%	87,588	7.84%	(1,163)
Laboratory Fees	62,525	5.51%	62,875	5.63%	(350)
Total Direct Variable Costs	148,951	13.13%	150,463	13.47%	(1,512)
Occupancy Expense					
Depreciation	35,170	3.10%	38,461	3.44%	(3,291)
Interest	12,631	1.11%	13,070	1.17%	(439)
Rent	52,824	4.66%	50,871	4.55%	1,952
Repairs & Maintenance	14,925	1.32%	15,293	1.37%	(367)
Telephone	9,025	0.80%	8,286	0.74%	739
Utilities	9,091	0.80%	8,930	0.80%	162
Other	3,200	0.28%	2,728	0.24%	472
Total Occupancy Expense	136,867	12.07%	137,639	12.32%	(772)
Administrative Expense					
Advertising & Promotion	13,510	1.19%	12,972	1.16%	538
Accounting & Legal	9,964	0.88%	9,606	0.86%	358
Bank Charges	12,722	1.12%	13,751	1.23%	(1,029)
Contract Labor/Prof Fees	12,832	1.13%	12,451	1.11%	381
Dues & Subscriptions	1,770	0.16%	1,423	0.13%	348
Insurance	9,968	0.88%	9,248	0.83%	720
Licenses & Taxes	15,912	1.40%	16,400	1.47%	(488)
Office Supplies & Expense	26,112	2.30%	26,570	2.38%	(459)
Postage	1,268	0.11%	1,081	0.10%	187
Other	4,547	0.40%	3,290	0.29%	1,256
Total Administrative Expense	108,605	9.58%	106,793	9.56%	1,812
TOTAL OVERHEAD	\$ 739,751	65.22%	\$ 722,373	64.65%	17,378
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 394,422	34.78%	\$ 394,942	35.35%	\$ (520)



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



COMPARATIVE

	2024		2023		Variance			
GROSS RECEIPTS	\$	430,987	100.00%	\$	444,647	100.00%	\$	(13,660)
Salaries								
Salaries - Assistants		41,021	9.52%		40,698	9.15%		323
Salaries - Hygienists		58,886	13.66%		63,529	14.29%		(4,643)
Salaries - Office		46,369	10.76%		37,182	8.36%		9,187
Total Salaries		146,276	33.94%		141,410	31.80%		4,867
Employee Benefits								
401 K Employee Match		2,718	0.63%		2,054	0.46%		664
Health Insurance		712	0.17%		1,813	0.41%		(1,101)
Laundry & Uniforms		186	0.04%		172	0.04%		14
Payroll Taxes		7,439	1.73%		7,002	1.57%		437
Other		1,796	0.42%		2,335	0.53%		(539)
Total Employee Benefits		12,851	2.98%		13,376	3.01%		(526)
Direct Variable Costs								
Dental Supplies		33,281	7.72%		34,840	7.84%		(1,560)
Laboratory Fees		29,023	6.73%		35,738	8.04%		(6,715)
Total Direct Variable Costs		62,304	14.46%		70,578	15.87%		(8,275)
Occupancy Expense								
Depreciation		19,462	4.52%		25,104	5.65%		(5,642)
Interest		16,591	3.85%		18,257	4.11%		(1,666)
Rent		35,027	8.13%		31,684	7.13%		3,343
Repairs & Maintenance		7,199	1.67%		7,598	1.71%		(399)
Telephone		4,560	1.06%		4,016	0.90%		544
Utilities		5,964	1.38%		6,236	1.40%		(272)
Other		3,226	0.75%		2,149	0.48%		1,077
Total Occupancy Expense		92,028	21.35%		95,044	21.38%		(3,015)
Administrative Expense								
Advertising & Promotion		11,000	2.55%		10,324	2.32%		676
Accounting & Legal		10,341	2.40%		9,991	2.25%		350
Bank Charges		5,587	1.30%		5,840	1.31%		(253)
Contract Labor/Prof Fees		9,350	2.17%		17,645	3.97%		(8,295)
Dues & Subscriptions		515	0.12%		1,605	0.36%		(1,090)
Insurance		8,013	1.86%		8,342	1.88%		(329)
Licenses & Taxes		4,663	1.08%		6,217	1.40%		(1,554)
Office Supplies & Expense		11,786	2.73%		11,564	2.60%		222
Postage		1,161	0.27%		949	0.21%		213
Other		1,334	0.31%		1,650	0.37%		(317)
Total Administrative Expense		63,749	14.79%		74,125	16.67%		(10,376)
TOTAL OVERHEAD	\$	377,208	87.52%		394,534	88.73%		(17,326)
NET INCOME								
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$	53,779	12.48%	\$	50,113	11.27%	\$	3,666



GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD



\$500,000 - \$750,000

COMPARATIVE

	2024		2023		Variance
GROSS RECEIPTS	\$ 672,344	100.00%	\$ 673,904	100.00%	\$ (1,560)
Salaries					
Salaries - Assistants	55,721	8.29%	48,842	7.25%	6,879
Salaries - Hygienists	90,814	13.51%	89,311	13.25%	1,503
Salaries - Office	49,745	7.40%	48,491	7.20%	1,254
Total Salaries	196,280	29.19%	186,644	27.70%	9,636
Employee Benefits					
401 K Employee Match	3,541	0.53%	3,665	0.54%	(124)
Health Insurance	10,726	1.60%	8,814	1.31%	1,912
Laundry & Uniforms	1,490	0.22%	1,098	0.16%	392
Payroll Taxes	14,070	2.09%	12,989	1.93%	1,081
Other	7,613	1.13%	6,919	1.03%	694
Total Employee Benefits	37,441	5.57%	33,485	4.97%	3,956
Direct Variable Costs					
Dental Supplies	58,381	8.68%	59,426	8.82%	(1,045)
Laboratory Fees	35,290	5.25%	37,598	5.58%	(2,307)
Total Direct Variable Costs	93,672	13.93%	97,024	14.40%	(3,352)
Occupancy Expense					
Depreciation	23,962	3.56%	26,399	3.92%	(2,437)
Interest	8,404	1.25%	13,541	2.01%	(5,136)
Rent	41,045	6.10%	38,271	5.68%	2,774
Repairs & Maintenance	8,525	1.27%	10,615	1.58%	(2,090)
Telephone	10,763	1.60%	9,366	1.39%	1,397
Utilities	6,534	0.97%	7,117	1.06%	(584)
Other	4,224	0.63%	3,646	0.54%	579
Total Occupancy Expense	103,458	15.39%	108,954	16.17%	(5,496)
Administrative Expense					
Advertising & Promotion	6,474	0.96%	9,298	1.38%	(2,825)
Accounting & Legal	9,300	1.38%	8,962	1.33%	338
Bank Charges	9,402	1.40%	9,258	1.37%	144
Contract Labor/Prof Fees	10,946	1.63%	10,580	1.57%	366
Dues & Subscriptions	930	0.14%	1,016	0.15%	(86)
Insurance	7,629	1.13%	7,426	1.10%	203
Licenses & Taxes	6,289	0.94%	6,314	0.94%	(24)
Office Supplies & Expense	19,069	2.84%	19,858	2.95%	(789)
Postage	1,032	0.15%	831	0.12%	201
Other	1,795	0.27%	581	0.09%	1,214
Total Administrative Expense	72,866	10.84%	74,124	11.00%	(1,259)
TOTAL OVERHEAD	\$ 503,715	74.92%	500,231	74.23%	3,484
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 168,629	25.08%	\$ 173,672	25.77%	\$ (5,044)



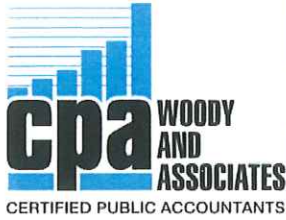
GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD

\$750,000 - \$1,000,000



COMPARATIVE

	2024		2023		Variance
GROSS RECEIPTS	\$ 869,843	100.00%	\$ 890,009	100.00%	\$ (20,165)
Salaries					
Salaries - Assistants	67,282	7.73%	52,339	5.88%	14,944
Salaries - Hygienists	113,924	13.10%	116,044	13.04%	(2,120)
Salaries - Office	54,462	6.26%	53,147	5.97%	1,315
Total Salaries	235,668	27.09%	221,530	24.89%	14,138
Employee Benefits					
401 K Employee Match	4,480	0.52%	4,402	0.49%	78
Health Insurance	11,532	1.33%	10,310	1.16%	1,222
Laundry & Uniforms	2,105	0.24%	2,326	0.26%	(221)
Payroll Taxes	20,921	2.41%	18,108	2.03%	2,813
Other	7,715	0.89%	7,486	0.84%	228
Total Employee Benefits	46,753	5.37%	42,632	4.79%	4,121
Direct Variable Costs					
Dental Supplies	67,577	7.77%	73,756	8.29%	(6,179)
Laboratory Fees	44,749	5.14%	48,964	5.50%	(4,215)
Total Direct Variable Costs	112,325	12.91%	122,719	13.79%	(10,394)
Occupancy Expense					
Depreciation	27,503	3.16%	25,328	2.85%	2,175
Interest	10,987	1.26%	11,728	1.32%	(741)
Rent	48,808	5.61%	47,234	5.31%	1,575
Repairs & Maintenance	8,344	0.96%	7,816	0.88%	528
Telephone	9,358	1.08%	8,654	0.97%	704
Utilities	7,609	0.87%	7,931	0.89%	(322)
Other	4,169	0.48%	3,422	0.38%	747
Total Occupancy Expense	116,779	13.43%	112,113	12.60%	4,666
Administrative Expense					
Advertising & Promotion	12,225	1.41%	13,377	1.50%	(1,151)
Accounting & Legal	9,325	1.07%	9,097	1.02%	228
Bank Charges	12,219	1.40%	13,044	1.47%	(825)
Contract Labor/Prof Fees	8,755	1.01%	7,704	0.87%	1,051
Dues & Subscriptions	1,389	0.16%	1,266	0.14%	123
Insurance	9,648	1.11%	9,330	1.05%	318
Licenses & Taxes	11,210	1.29%	11,098	1.25%	112
Office Supplies & Expense	26,255	3.02%	27,882	3.13%	(1,627)
Postage	1,367	0.16%	1,110	0.12%	257
Other	2,811	0.32%	2,251	0.25%	560
Total Administrative Expense	95,204	10.94%	96,160	10.80%	(956)
TOTAL OVERHEAD	\$ 606,729	69.75%	595,154	66.87%	11,575
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 263,114	30.25%	\$ 294,854	33.13%	\$ (31,740)



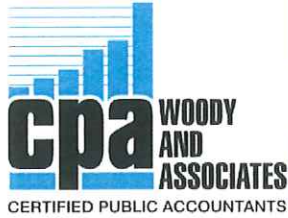
GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD



\$1,000,000 - \$1,500,000

COMPARATIVE

	2024		2023		Variance
GROSS RECEIPTS	\$ 1,214,661	100.00%	\$ 1,191,571	100.00%	\$ 23,089
Salaries					
Salaries - Assistants	96,237	7.92%	83,888	7.04%	12,350
Salaries - Hygienists	152,504	12.56%	141,057	11.84%	11,448
Salaries - Office	81,509	6.71%	71,769	6.02%	9,740
Total Salaries	330,251	27.19%	296,713	24.90%	33,538
Employee Benefits					
401 K Employee Match	7,256	0.60%	6,943	0.58%	313
Health Insurance	7,132	0.59%	8,239	0.69%	(1,108)
Laundry & Uniforms	1,461	0.12%	826	0.07%	635
Payroll Taxes	24,707	2.03%	22,470	1.89%	2,237
Other	7,780	0.64%	8,170	0.69%	(390)
Total Employee Benefits	48,334	3.98%	46,647	3.91%	1,687
Direct Variable Costs					
Dental Supplies	86,729	7.14%	81,228	6.82%	5,501
Laboratory Fees	66,346	5.46%	66,985	5.62%	(639)
Total Direct Variable Costs	153,075	12.60%	148,214	12.44%	4,862
Occupancy Expense					
Depreciation	32,930	2.71%	36,901	3.10%	(3,971)
Interest	16,026	1.32%	12,910	1.08%	3,117
Rent	57,203	4.71%	53,070	4.45%	4,132
Repairs & Maintenance	15,998	1.32%	17,363	1.46%	(1,364)
Telephone	8,119	0.67%	7,040	0.59%	1,079
Utilities	10,407	0.86%	9,173	0.77%	1,234
Other	3,463	0.29%	2,625	0.22%	839
Total Occupancy Expense	144,146	11.87%	139,081	11.67%	5,065
Administrative Expense					
Advertising & Promotion	16,834	1.39%	14,984	1.26%	1,850
Accounting & Legal	10,441	0.86%	9,275	0.78%	1,166
Bank Charges	14,030	1.16%	13,038	1.09%	992
Contract Labor/Prof Fees	17,054	1.40%	13,781	1.16%	3,272
Dues & Subscriptions	1,678	0.14%	1,417	0.12%	260
Insurance	9,227	0.76%	8,408	0.71%	818
Licenses & Taxes	15,065	1.24%	15,397	1.29%	(332)
Office Supplies & Expense	22,909	1.89%	24,974	2.10%	(2,065)
Postage	1,415	0.12%	1,224	0.10%	191
Other	1,844	0.15%	2,106	0.18%	(261)
Total Administrative Expense	110,497	9.10%	104,604	8.78%	5,893
TOTAL OVERHEAD	\$ 786,303	64.73%	\$ 735,259	61.70%	\$ 51,044
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 428,357	35.27%	\$ 456,313	38.30%	\$ (27,955)

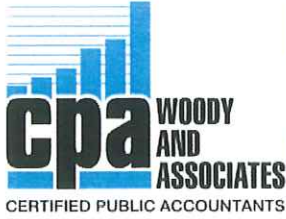


GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
OVER \$1,500,000



COMPARATIVE

	2024		2023		Variance
GROSS RECEIPTS	\$ 1,964,544	100.00%	\$ 1,886,195	100.00%	\$ 78,349
Salaries					
Salaries - Assistants	132,645	6.75%	120,967	6.41%	11,678
Salaries - Hygienists	212,954	10.84%	199,820	10.59%	13,134
Salaries - Office	90,280	4.60%	89,147	4.73%	1,133
Total Salaries	435,879	22.19%	409,933	21.73%	25,946
Employee Benefits					
401 K Employee Match	9,137	0.47%	8,728	0.46%	409
Health Insurance	19,003	0.97%	19,493	1.03%	(490)
Laundry & Uniforms	2,392	0.12%	1,873	0.10%	520
Payroll Taxes	33,908	1.73%	31,453	1.67%	2,455
Other	13,285	0.68%	14,188	0.75%	(903)
Total Employee Benefits	77,725	3.96%	75,735	4.02%	1,990
Direct Variable Costs					
Dental Supplies	160,174	8.15%	155,409	8.24%	4,765
Laboratory Fees	99,759	5.08%	93,656	4.97%	6,103
Total Direct Variable Costs	259,934	13.23%	249,065	13.20%	10,868
Occupancy Expense					
Depreciation	53,958	2.75%	62,174	3.30%	(8,216)
Interest	12,191	0.62%	13,390	0.71%	(1,199)
Rent	66,947	3.41%	65,442	3.47%	1,505
Repairs & Maintenance	31,152	1.59%	28,718	1.52%	2,435
Telephone	10,665	0.54%	10,084	0.53%	581
Utilities	12,490	0.64%	11,413	0.61%	1,077
Other	1,286	0.07%	1,801	0.10%	(515)
Total Occupancy Expense	188,689	9.60%	193,022	10.23%	(4,333)
Administrative Expense					
Advertising & Promotion	13,945	0.71%	11,264	0.60%	2,680
Accounting & Legal	9,982	0.51%	8,840	0.47%	1,141
Bank Charges	15,880	0.81%	19,342	1.03%	(3,462)
Contract Labor/Prof Fees	13,256	0.67%	13,539	0.72%	(283)
Dues & Subscriptions	2,732	0.14%	1,700	0.09%	1,033
Insurance	15,742	0.80%	12,564	0.67%	3,178
Licenses & Taxes	33,326	1.70%	33,468	1.77%	(142)
Office Supplies & Expense	40,781	2.08%	35,880	1.90%	4,901
Postage	1,245	0.06%	1,046	0.06%	199
Other	10,608	0.54%	7,098	0.38%	3,511
Total Administrative Expense	157,499	8.02%	144,742	7.67%	12,757
TOTAL OVERHEAD	\$ 1,119,726	57.00%	\$ 1,072,498	56.86%	47,228
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 844,818	43.00%	\$ 813,697	43.14%	\$ 31,121



GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
WITH ASSOCIATES



COMPARATIVE

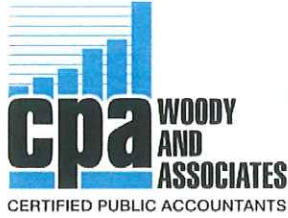
	2024		2023		Variance
GROSS RECEIPTS	\$ 2,985,920	100.00%	\$ 2,869,576	100.00%	\$ 116,344
Salaries					
Salaries - Assistants	228,336	7.65%	225,510	7.86%	2,826
Salaries - Hygienists	333,355	11.16%	313,594	10.93%	19,761
Salaries - Office	154,002	5.16%	146,523	5.11%	7,479
Total Salaries	715,693	23.97%	685,626	23.89%	30,067
Employee Benefits					
401 K Employee Match	14,869	0.50%	12,993	0.45%	1,876
Health Insurance	57,829	1.94%	52,147	1.82%	5,682
Laundry & Uniforms	3,130	0.10%	4,173	0.15%	(1,043)
Payroll Taxes	63,181	2.12%	58,076	2.02%	5,105
Other	23,694	0.79%	16,511	0.58%	7,183
Total Employee Benefits	162,703	5.45%	143,900	5.01%	18,803
Direct Variable Costs					
Dental Supplies	263,963	8.84%	235,121	8.19%	28,842
Laboratory Fees	151,060	5.06%	156,410	5.45%	(5,350)
Total Direct Variable Costs	415,023	13.90%	391,531	13.64%	23,492
Occupancy Expense					
Depreciation	68,530	2.30%	72,779	2.54%	(4,249)
Interest	25,470	0.85%	21,572	0.75%	3,898
Rent	130,746	4.38%	114,531	3.99%	16,216
Repairs & Maintenance	28,169	0.94%	29,853	1.04%	(1,684)
Telephone	14,405	0.48%	13,229	0.46%	1,176
Utilities	15,633	0.52%	15,349	0.53%	284
Other	1,287	0.04%	1,331	0.05%	(44)
Total Occupancy Expense	284,240	9.52%	268,643	9.36%	15,597
Administrative Expense					
Advertising & Promotion	45,204	1.51%	46,787	1.63%	(1,583)
Accounting & Legal	11,569	0.39%	10,733	0.37%	837
Bank Charges	34,503	1.16%	29,023	1.01%	5,480
Contract Labor/Prof Fees	56,713	1.90%	56,733	1.98%	(20)
Dues & Subscriptions	1,954	0.07%	2,194	0.08%	(239)
Insurance	17,077	0.57%	17,577	0.61%	(500)
Licenses & Taxes	36,469	1.22%	33,254	1.16%	3,215
Office Supplies & Expense	58,720	1.97%	53,024	1.85%	5,696
Postage	2,455	0.08%	2,473	0.09%	(19)
Other	6,945	0.23%	6,375	0.22%	570
Total Administrative Expense	271,609	9.10%	258,173	9.00%	13,436
TOTAL OVERHEAD	\$ 1,849,267	61.93%	\$ 1,747,873	60.91%	101,394
Salaries/Contract - Associates	269,923	9.04%	261,096	9.10%	8,827
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 866,730	29.03%	\$ 860,607	29.99%	\$ 6,123



PEDIATRIC DENTISTS
AVERAGE REVENUE & OVERHEAD
COMPARATIVE



	2024		2023		Variance
GROSS RECEIPTS	\$ 1,383,551	100.00%	\$ 1,421,824	100.00%	\$ (38,273)
Salaries					
Salaries - Assistants	148,347	10.72%	152,751	10.74%	(4,404)
Salaries - Hygienists	92,648	6.70%	116,158	8.17%	(23,510)
Salaries - Office	105,137	7.60%	105,109	7.39%	29
Total Salaries	346,132	25.02%	374,018	26.31%	(27,885)
Employee Benefits					
401 K Employee Match	9,005	0.65%	8,513	0.60%	492
Health Insurance	27,011	1.95%	21,982	1.55%	5,029
Laundry & Uniforms	1,721	0.12%	1,987	0.14%	(267)
Payroll Taxes	26,857	1.94%	26,736	1.88%	121
Other	8,732	0.63%	10,459	0.74%	(1,728)
Total Employee Benefits	73,325	5.30%	69,677	4.90%	3,648
Direct Variable Costs					
Dental Supplies	77,190	5.58%	74,474	5.24%	2,716
Laboratory Fees	817	0.06%	1,243	0.09%	(426)
Total Direct Variable Costs	78,007	5.64%	75,716	5.33%	2,291
Occupancy Expense					
Depreciation	10,606	0.77%	11,690	0.82%	(1,084)
Interest	2,256	0.16%	4,681	0.33%	(2,425)
Rent	101,884	7.36%	100,284	7.05%	1,600
Repairs & Maintenance	17,848	1.29%	16,534	1.16%	1,314
Telephone	7,653	0.55%	7,677	0.54%	(24)
Utilities	10,577	0.76%	11,245	0.79%	(669)
Other	4,585	0.33%	3,171	0.22%	1,414
Total Occupancy Expense	155,408	11.23%	155,281	10.92%	127
Administrative Expense					
Advertising & Promotion	20,575	1.49%	25,105	1.77%	(4,530)
Accounting & Legal	11,151	0.81%	12,281	0.86%	(1,130)
Bank Charges	13,745	0.99%	15,944	1.12%	(2,198)
Contract Labor/Prof Fees	24,175	1.75%	15,571	1.10%	8,604
Dues & Subscriptions	2,148	0.16%	2,038	0.14%	110
Insurance	14,815	1.07%	15,561	1.09%	(747)
Licenses & Taxes	22,767	1.65%	27,912	1.96%	(5,145)
Office Supplies & Expense	47,962	3.47%	50,025	3.52%	(2,064)
Postage	1,037	0.07%	1,484	0.10%	(447)
Other	1,920	0.14%	1,818	0.13%	102
Total Administrative Expense	160,294	11.59%	167,739	11.80%	(7,445)
TOTAL OVERHEAD	\$ 813,167	58.77%	\$ 842,432	59.25%	(29,265)
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 570,384	41.23%	\$ 579,392	40.75%	\$ (9,008)



ORTHODONTISTS
AVERAGE REVENUE & OVERHEAD
COMPARATIVE



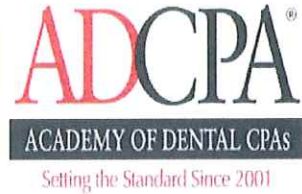
	2024		2023		Variance
GROSS RECEIPTS	\$ 1,717,095	100.00%	\$ 1,728,081	100.00%	\$ (10,986)
Salaries					
Salaries - Assistants	204,199	11.89%	197,866	11.45%	6,333
Salaries - Hygienists	47,498	2.77%	15,990	0.93%	31,508
Salaries - Office	99,806	5.81%	102,961	5.96%	(3,155)
Total Salaries	351,503	20.47%	316,817	18.33%	34,686
Employee Benefits					
401 K Employee Match	9,049	0.53%	8,392	0.49%	657
Health Insurance	6,977	0.41%	4,149	0.24%	2,828
Laundry & Uniforms	3,585	0.21%	2,123	0.12%	1,462
Payroll Taxes	28,043	1.63%	25,533	1.48%	2,510
Other	13,406	0.78%	15,538	0.90%	(2,132)
Total Employee Benefits	61,060	3.56%	55,734	3.23%	5,326
Direct Variable Costs					
Dental Supplies	136,502	7.95%	137,952	7.98%	(1,449)
Laboratory Fees	10,533	0.61%	12,137	0.70%	(1,604)
Total Direct Variable Costs	147,035	8.56%	150,089	8.69%	(3,054)
Occupancy Expense					
Depreciation	25,841	1.50%	24,208	1.40%	1,633
Interest	11,261	0.66%	10,640	0.62%	621
Rent	95,100	5.54%	90,425	5.23%	4,675
Repairs & Maintenance	24,622	1.43%	20,761	1.20%	3,861
Telephone	10,325	0.60%	9,310	0.54%	1,015
Utilities	9,004	0.52%	9,884	0.57%	(880)
Other	2,551	0.15%	3,890	0.23%	(1,339)
Total Occupancy Expense	178,703	10.41%	169,117	9.79%	9,586
Administrative Expense					
Advertising & Promotion	23,771	1.38%	20,096	1.16%	3,675
Accounting & Legal	10,378	0.60%	11,350	0.66%	(972)
Bank Charges	30,679	1.79%	26,684	1.54%	3,995
Contract Labor/Prof Fees	7,395	0.43%	5,954	0.34%	1,441
Dues & Subscriptions	599	0.03%	214	0.01%	386
Insurance	12,374	0.72%	8,723	0.50%	3,651
Licenses & Taxes	29,162	1.70%	25,814	1.49%	3,347
Office Supplies & Expense	49,045	2.86%	43,526	2.52%	5,519
Postage	2,271	0.13%	2,181	0.13%	90
Other	4,688	0.27%	5,560	0.32%	(872)
Total Administrative Expense	170,362	9.92%	150,103	8.69%	20,259
TOTAL OVERHEAD	\$ 908,663	52.92%	\$ 841,860	48.72%	66,803
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 808,433	47.08%	\$ 886,222	51.28%	\$ (77,789)



PERIODONTISTS

AVERAGE REVENUE & OVERHEAD

COMPARATIVE



	2024		2023		Variance
GROSS RECEIPTS	\$ 2,674,187	100.00%	\$ 2,367,469	100.00%	\$ 306,718
Salaries					
Salaries - Assistants	226,793	8.48%	187,260	7.91%	39,533
Salaries - Hygienists	136,466	5.10%	105,630	4.46%	30,836
Salaries - Office	308,749	11.55%	271,645	11.47%	37,104
Total Salaries	672,008	25.13%	564,535	23.85%	107,473
Employee Benefits					
401 K Employee Match	33,391	1.25%	18,314	0.77%	15,077
Health Insurance	69,608	2.60%	62,077	2.62%	7,532
Laundry & Uniforms	1,863	0.07%	5,159	0.22%	(3,295)
Payroll Taxes	46,797	1.75%	43,378	1.83%	3,419
Other	19,062	0.71%	17,589	0.74%	1,473
Total Employee Benefits	170,721	6.38%	146,516	6.19%	24,205
Direct Variable Costs					
Dental Supplies	357,249	13.36%	315,306	13.32%	41,943
Laboratory Fees	75,527	2.82%	59,968	2.53%	15,559
Total Direct Variable Costs	432,776	16.18%	375,274	15.85%	57,501
Occupancy Expense					
Depreciation	7,855	0.29%	10,063	0.43%	(2,208)
Interest	36,694	1.37%	11,634	0.49%	25,060
Rent	124,459	4.65%	112,361	4.75%	12,098
Repairs & Maintenance	22,154	0.83%	13,266	0.56%	8,888
Telephone	10,070	0.38%	10,455	0.44%	(385)
Utilities	19,989	0.75%	20,159	0.85%	(170)
Other	2,414	0.09%	1,465	0.06%	949
Total Occupancy Expense	223,634	8.36%	179,402	7.58%	44,232
Administrative Expense					
Advertising & Promotion	23,649	0.88%	17,759	0.75%	5,890
Accounting & Legal	17,121	0.64%	15,231	0.64%	1,890
Bank Charges	48,479	1.81%	31,112	1.31%	17,368
Contract Labor/Prof Fees	33,183	1.24%	30,351	1.28%	2,832
Dues & Subscriptions	18,967	0.71%	14,321	0.60%	4,646
Insurance	10,600	0.40%	12,102	0.51%	(1,502)
Licenses & Taxes	15,962	0.60%	17,131	0.72%	(1,168)
Office Supplies & Expense	38,301	1.43%	45,329	1.91%	(7,028)
Postage	3,953	0.15%	3,459	0.15%	493
Other	7,779	0.29%	40,962	1.73%	(33,183)
Total Administrative Expense	217,995	8.15%	227,756	9.62%	(9,761)
TOTAL OVERHEAD	\$ 1,717,133	64.21%	1,493,483	63.08%	223,649
NET INCOME					
BEFORE DENTIST'S COMPENSATION & ASSOCIATE DENTIST'S COMMISSIONS	\$ 957,055	35.79%	\$ 873,986	36.92%	\$ 83,069