

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS GENERAL DENTISTRY PRACTICES FOR THE YEAR ENDED 2007

	Under \$400,000		\$400,001 - \$600,000		\$600,001 - \$1,000,000	
	17 dentists/16 practices		33 dentists/32 practices		50 dentists/48 practices	
Fees collected per practice	\$ 270,408	100.0%	\$ 499,785	100.0%	\$ 775,279	100.0%
Dental Supplies	27,882	10.3	33,510	6.7	50,808	6.6
Laboratory Fees	19,852	7.3	39,512	7.9	51,734	6.7
Salaries - Team members	69,002	25.5	115,808	23.2	201,779	26.0
Advertising & Promotion	4,146	1.5	8,801	1.8	14,920	1.9
Bank & Credit card charges	2,224	0.8	3,225	0.6	6,133	0.8
Continuing Education	1,538	0.6	1,732	0.3	3,599	0.5
Depreciation & Amortization	28,134	10.4	26,140	5.2	37,330	4.8
Dues & Subscriptions	1,435	0.5	2,057	0.4	2,764	0.4
Insurance	9,731	3.6	16,776	3.4	22,258	2.9
Interest	8,710	3.2	16,455	3.3	15,407	2.0
Office Supplies	5,474	2.0	6,582	1.3	10,576	1.4
Payroll Taxes	7,532	2.8	14,676	2.9	22,900	3.0
Professional Fees	4,069	1.5	11,016	2.2	8,322	1.1
Rent	17,625	6.5	27,580	5.5	40,463	5.2
Repairs & Maintenance	3,982	1.5	6,667	1.3	8,098	1.0
Taxes & Licenses	866	0.3	3,987	0.8	3,617	0.5
Telephone & Utilities	6,832	2.5	7,566	1.5	8,908	1.1
Retirement - Team members	547	0.2	2,908	0.6	5,598	0.7
Other Expenses***	19,407	7.2	24,245	4.9	25,303	3.3
Total expenses per practice*	238,987	88.2%	369,242	73.8%	540,517	69.9%
Net income per practice**	\$ 31,421	11.8%	\$ 130,543	26.2%	\$ 234,762	30.1%
Net income per dentist/owner**	\$ 29,573		\$ 126,587		\$ 225,371	

	\$1,000,001 to \$2,000,000		Greater than \$2 million		All General Dentists	
	50 dentists/39 practices		13 dentists/9 practices		163 dentists/144 practices	
Fees collected per practice	\$ 1,365,403	100.0%	\$ 2,726,976	100.0%	\$ 939,768	100.0%
Dental Supplies	105,095	7.7	201,779	7.4	68,555	7.3
Laboratory Fees	97,175	7.1	183,035	6.7	65,989	7.0
Salaries - Team members	403,951	29.6	899,805	33.0	266,303	28.3
Advertising & Promotion	22,698	1.7	85,090	3.1	18,855	2.0
Bank & Credit card charges	9,554	0.7	17,068	0.6	6,662	0.7
Continuing Education	7,139	0.5	11,490	0.4	4,407	0.5
Depreciation & Amortization	41,802	3.1	81,863	3.0	37,816	4.0
Dues & Subscriptions	3,411	0.2	3,871	0.1	2,703	0.3
Insurance	30,085	2.2	70,021	2.6	24,753	2.6
Interest	14,006	1.0	33,399	1.2	15,641	1.7
Office Supplies	16,299	1.2	32,378	1.2	12,034	1.3
Payroll Taxes	41,338	3.0	79,466	2.9	27,894	3.0
Professional Fees	17,693	1.3	31,862	1.2	12,457	1.3
Rent	57,513	4.2	104,601	3.8	43,689	4.6
Repairs & Maintenance	11,695	0.9	28,579	1.0	9,577	1.0
Taxes & Licenses	4,846	0.4	12,940	0.5	4,309	0.5
Telephone & Utilities	13,392	1.0	20,845	0.8	10,339	1.1
Retirement - Team members	11,565	0.8	18,876	0.7	6,885	0.7
Other Expenses***	40,008	2.9	87,002	3.2	32,252	3.4
Total expenses per practice *	949,264	69.5%	2,003,971	73.4%	671,121	71.3%
Net income per practice**	\$ 416,139	30.5%	\$ 723,005	26.6%	\$ 268,647	28.7%
Net income per dentist/owner**	\$ 324,589		\$ 500,542		\$ 237,332	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS GENERAL DENTISTRY PRACTICES COLLECTIONS UNDER \$400,000 PER YEAR FOR THE YEAR ENDED 2007

17 dentists/16 practices

Fees collected per practice	\$	<u>270,408</u>	<u>100.0%</u>
Dental Supplies		27,882	10.3
Laboratory Fees		19,852	7.3
Salaries - Team members		69,002	25.5
Advertising & Promotion		4,146	1.5
Bank & Credit card charges		2,224	0.8
Continuing Education		1,538	0.6
Depreciation & Amortization		28,134	10.4
Dues & Subscriptions		1,435	0.5
Insurance		9,731	3.6
Interest		8,710	3.2
Office Supplies		5,474	2.0
Payroll Taxes		7,532	2.8
Professional Fees		4,069	1.5
Rent		17,625	6.5
Repairs & Maintenance		3,982	1.5
Taxes & Licenses		866	0.3
Telephone & Utilities		6,832	2.5
Retirement - Team members		547	0.2
Other Expenses***		<u>19,407</u>	<u>7.2</u>
Total Expenses*		<u>238,987</u>	<u>88.2%</u>
Net income per practice (16)**	\$	<u>31,421</u>	<u>11.8%</u>
Net income per dentist/owner (17)**	\$	<u>29,573</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$272,505	
Dental Supplies:	\$25,924	10.0%
Laboratory Fees:	\$15,688	6.1%
Salaries - Team members:	\$67,890	25.0%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$400,001 - \$600,000 PER YEAR

FOR THE YEAR ENDED 2007

33 dentists/32 practices

Fees collected per practice	\$	<u>499,785</u>	<u>100.0%</u>
Dental Supplies		33,510	6.7
Laboratory Fees		39,512	7.9
Salaries - Team members		115,808	23.2
Advertising & Promotion		8,801	1.8
Bank & Credit card Charges		3,225	0.6
Continuing Education		1,732	0.3
Depreciation & Amortization		26,140	5.2
Dues & Subscriptions		2,057	0.4
Insurance		16,776	3.4
Interest		16,455	3.3
Office Supplies		6,582	1.3
Payroll Taxes		14,676	2.9
Professional Fees		11,016	2.2
Rent		27,580	5.5
Repairs & Maintenance		6,667	1.3
Taxes & Licenses		3,987	0.8
Telephone & Utilities		7,566	1.5
Retirement - Team members		2,908	0.6
Other Expenses***		<u>24,245</u>	<u>4.9</u>
Total Expenses*		<u>369,242</u>	<u>73.8%</u>
Net income per practice (32)**	\$	<u>130,543</u>	<u>26.2%</u>
Net income per dentist/owner (33)**	\$	<u>126,587</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$512,077	
Dental Supplies:	\$29,264	5.7%
Laboratory Fees:	\$37,705	7.4%
Salaries - Team members:	\$112,636	22.0%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$600,001 - \$1,000,000 PER YEAR

FOR THE YEAR ENDED 2007

50 dentists/48 practices

Fees collected per practice	\$	<u>775,279</u>	<u>100.0%</u>
Dental Supplies		50,808	6.6
Laboratory Fees		51,734	6.7
Salaries - Team members		201,779	26.0
Advertising & Promotion		14,920	1.9
Bank & Credit card Charges		6,133	0.8
Continuing Education		3,599	0.5
Depreciation & Amortization		37,330	4.8
Dues & Subscriptions		2,764	0.4
Insurance		22,258	2.9
Interest		15,407	2.0
Office Supplies		10,576	1.4
Payroll Taxes		22,900	3.0
Professional Fees		8,322	1.1
Rent		40,463	5.2
Repairs & Maintenance		8,098	1.0
Taxes & Licenses		3,617	0.5
Telephone & Utilities		8,908	1.1
Retirement - Team members		5,598	0.7
Other Expenses***		<u>25,303</u>	<u>3.3</u>
Total Expenses*		<u>540,517</u>	<u>69.9%</u>
Net income per practice (48)**	\$	<u>234,762</u>	<u>30.1%</u>
Net income per dentist/owner (50)**	\$	<u>225,371</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$777,192	
Dental Supplies:	\$46,594	5.9%
Laboratory Fees:	\$46,776	6.0%
Salaries - Team members:	\$201,510	25.9%

Definition of median:

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$1,000,001 - \$2,000,000 PER YEAR

FOR THE YEAR ENDED 2007

50 dentists/39 practices

Fees collected per practice	\$	<u>1,365,403</u>	<u>100.0%</u>
Dental Supplies		105,095	7.7
Laboratory Fees		97,175	7.1
Salaries - Team members		403,951	29.6
Advertising & Promotion		22,698	1.7
Bank & Credit card charges		9,554	0.7
Continuing Education		7,139	0.5
Depreciation & Amortization		41,802	3.1
Dues & Subscriptions		3,411	0.2
Insurance		30,085	2.2
Interest		14,006	1.0
Office Supplies		16,299	1.2
Payroll Taxes		41,338	3.0
Professional Fees		17,693	1.3
Rent		57,513	4.2
Repairs & Maintenance		11,695	0.9
Taxes & Licenses		4,846	0.4
Telephone & Utilities		13,392	1.0
Retirement - Team members		11,565	0.8
Other Expenses***		40,008	2.9
Total Expenses*		<u>949,264</u>	<u>69.5%</u>
Net income per practice (39)**	\$	<u>416,139</u>	<u>30.5%</u>
Net income per dentist/owner (50)**	\$	<u>324,589</u>	

*Excludes officers' salaries, pension and profit sharing

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The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$1,360,605	
Dental Supplies:	\$91,420	6.7%
Laboratory Fees:	\$98,724	7.3%
Salaries - Team members:	\$386,401	28.3%

Definition of median:

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS GREATER THAN \$2,000,000 PER YEAR

FOR THE YEAR ENDED 2007

13 dentists/9 practices

Fees collected per practice	\$	<u>2,726,976</u>	<u>100.0%</u>
Dental Supplies		201,779	7.4
Laboratory Fees		183,035	6.7
Salaries - Team members		899,805	33.0
Advertising & Promotion		85,090	3.1
Bank & Credit card charges		17,068	0.6
Continuing Education		11,490	0.4
Depreciation & Amortization		81,863	3.0
Dues & Subscriptions		3,871	0.1
Insurance		70,021	2.6
Interest		33,399	1.2
Office Supplies		32,378	1.2
Payroll Taxes		79,466	2.9
Professional Fees		31,862	1.2
Rent		104,601	3.8
Repairs & Maintenance		28,579	1.0
Taxes & Licenses		12,940	0.5
Telephone & Utilities		20,845	0.8
Retirement - Team members		18,876	0.7
Other Expenses***		87,002	3.2
Total Expenses*		<u>2,003,971</u>	<u>73.4%</u>
Net income per practice (9)**	\$	<u>723,005</u>	<u>26.6%</u>
Net income per dentist/owner (13)**	\$	<u>500,542</u>	

*Excludes officers' salaries, pension and profit sharing

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The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$2,465,398	
Dental Supplies:	\$211,261	8.6%
Laboratory Fees:	\$116,986	4.7%
Salaries - Team members:	\$112,636	29.8%
	\$709,518	

Definition of median:

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Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS ALL GENERAL DENTISTRY PRACTICES FOR THE YEAR ENDED 2007

163 dentists/144 practices

Fees collected per practice	\$	<u>939,768</u>	<u>100.0%</u>
Dental Supplies		68,555	7.3
Laboratory Fees		65,989	7.0
Salaries - Team members		266,303	28.3
Advertising & Promotion		18,855	2.0
Bank & Credit card charges		6,662	0.7
Continuing Education		4,407	0.5
Depreciation & Amortization		37,816	4.0
Dues & Subscriptions		2,703	0.3
Insurance		24,753	2.6
Interest		15,641	1.7
Office Supplies		12,034	1.3
Payroll Taxes		27,894	3.0
Professional Fees		12,457	1.3
Rent		43,689	4.6
Repairs & Maintenance		9,577	1.0
Taxes & Licenses		4,309	0.5
Telephone & Utilities		10,339	1.1
Retirement - Team members		6,885	0.7
Other Expenses***		<u>32,252</u>	<u>3.4</u>
Total Expenses*		<u>671,121</u>	<u>71.3%</u>
Net income per practice (144)**	\$	<u>268,647</u>	<u>28.7%</u>
Net income per dentist/owner (163)**	\$	<u>237,332</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$777,192	
Dental Supplies:	\$50,779	7.0%
Laboratory Fees:	\$51,160	7.0%
Salaries - Team members:	\$50,253	6.0%

Definition of median:

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DENTAL STATISTICS

ENDODONTISTS

FOR THE YEAR ENDED 2007

13 endodontists/9 practices

Fees collected per practice	\$	971,638	100.0%
Dental Supplies		71,323	7.3
Laboratory Fees		416	0.0
Salaries - Team members		147,327	15.2
Advertising & Promotion		10,140	1.0
Bank & Credit card charges		7,658	0.8
Continuing Education		621	0.1
Depreciation & Amortization		49,830	5.1
Dues & Subscriptions		3,110	0.3
Insurance		21,410	2.2
Interest		14,038	1.4
Office Supplies		12,361	1.3
Payroll Taxes		22,164	2.3
Professional Fees		8,189	0.8
Rent		47,369	4.9
Repairs & Maintenance		4,642	0.5
Taxes & Licenses		2,905	0.3
Telephone & Utilities		7,192	0.7
Retirement - Team members		15,155	1.6
Other Expenses***		31,441	3.2
Total Expenses*		477,292	49.0%
Net income per practice (9)**	\$	494,346	51.0%
Net income per endodontist/owner (13)**	\$	342,240	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

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The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in an endodontic practice:

Fees collected per practice:	\$802,591	
Dental Supplies:	\$66,954	8.3%
Salaries - Team members:	\$151,010	18.8%

Definition of median:

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DENTAL STATISTICS ORAL SURGEONS FOR THE YEAR ENDED 2007 6 oral surgeons/5 practices

Fees collected per practice	\$	<u>2,437,938</u>	<u>100.0%</u>
Dental Supplies		182,013	7.5
Laboratory Fees		1,135	0.0
Salaries - Team members		550,953	22.6
Advertising & Promotion		56,029	2.3
Bank & Credit card charges		19,049	0.8
Continuing Education		6,488	0.3
Depreciation & Amortization		69,491	2.9
Dues & Subscriptions		8,652	0.4
Insurance		68,106	2.8
Interest		6,477	0.3
Office Supplies		40,806	1.7
Payroll Taxes		57,758	2.4
Professional Fees		30,492	1.3
Rent		136,967	5.6
Repairs & Maintenance		15,688	0.6
Taxes & Licenses		7,684	0.3
Telephone & Utilities		24,673	1.0
Retirement - Team members		36,752	1.5
Other Expenses***		100,532	4.1
Total Expenses*		<u>1,419,745</u>	<u>58.4%</u>
Net income per practice (5)**	\$	<u>1,018,193</u>	<u>41.6%</u>
Net income per oral surgeon/owner (6)**	\$	<u>848,494</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in an oral surgery practice:

Fees collected per practice:	\$1,914,309	
Dental Supplies:	\$129,818	6.7%
Salaries - Team members:	\$218,494	11.4%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

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DENTAL STATISTICS ORTHODONTISTS FOR THE YEAR ENDED 2007 16 orthodontists/16 practices

Fees collected per practice	\$	<u>1,437,176</u>	<u>100.0%</u>
Orthodontic Supplies		93,680	6.5
Laboratory Fees		25,526	1.8
Salaries - Team members		368,198	25.6
Advertising & Promotion		50,621	3.5
Bank & Credit card charges		11,010	0.8
Continuing Education		8,540	0.6
Depreciation & Amortization		58,696	4.1
Dues & Subscriptions		6,466	0.4
Insurance		32,302	2.2
Interest		15,166	1.1
Office Supplies		19,904	1.4
Payroll Taxes		34,922	2.4
Professional Fees		25,335	1.8
Rent		110,791	7.7
Repairs & Maintenance		12,556	0.9
Taxes & Licenses		8,581	0.6
Telephone & Utilities		16,133	1.1
Retirement - Team members		21,204	1.5
Other Expenses***		58,492	4.1
Total Expenses*		<u>978,122</u>	<u>68.1%</u>
Net income per practice (16)**	\$	<u>459,054</u>	<u>31.9%</u>
Net income per orthodontist/owner (16)**	\$	<u>459,054</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in an orthodontic practice:

Fees collected per practice:	\$1,387,778	
Orthodontic Supplies:	\$86,393	6.3%
Laboratory Fees:	\$17,296	1.2%
Salaries - Team members:	\$265,077	19.1%

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DENTAL STATISTICS

PEDIATRIC DENTISTS

FOR THE YEAR ENDED 2007

14 pediatric dentists/8 practices

Fees collected per practice	\$	1,921,585	100.0%
Dental Supplies		119,168	6.2
Laboratory Fees		3,136	0.2
Salaries - Team members		569,851	29.7
Advertising & Promotion		18,902	1.0
Bank & Credit card charges		8,224	0.4
Continuing Education		6,722	0.3
Depreciation & Amortization		45,361	2.4
Dues & Subscriptions		7,345	0.4
Insurance		36,707	1.9
Interest		9,955	0.5
Office Supplies		41,083	2.1
Payroll Taxes		62,442	3.2
Professional Fees		18,515	1.0
Rent		78,036	4.1
Repairs & Maintenance		11,207	0.6
Taxes & Licenses		7,454	0.4
Telephone & Utilities		13,277	0.7
Retirement - Team members		50,738	2.6
Other Expenses***		77,135	4.0
Total Expenses*		1,185,260	61.7%
Net income per practice (8)**	\$	736,325	38.3%
Net income per pediatric dentist/owner (14)**	\$	420,757	

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The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in a pediatric dental practice:

Fees collected per practice:	\$1,129,630	
Dental Supplies:	\$86,304	8.0%
Salaries - Team members:	\$325,677	28.8%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

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DENTAL STATISTICS

PERIODONTISTS

FOR THE YEAR ENDED 2007

6 periodontists/5 practices

Fees collected per practice	\$	924,496	100.0%
Dental Supplies		96,254	10.4
Laboratory Fees		4,800	0.5
Salaries - Team members		226,651	24.5
Advertising & Promotion		12,422	1.3
Bank & Credit card charges		9,060	1.0
Continuing Education		2,796	0.3
Depreciation & Amortization		20,870	2.3
Dues & Subscriptions		3,202	0.3
Insurance		9,825	1.1
Interest		18,701	2.0
Office Supplies		9,879	1.1
Payroll Taxes		27,842	3.0
Professional Fees		10,256	1.1
Rent		39,905	4.3
Repairs & Maintenance		2,500	0.3
Taxes & Licenses		936	0.1
Telephone & Utilities		7,457	0.8
Retirement - Team members		9,679	1.0
Other Expenses***		28,229	3.1
Total Expenses*		541,266	58.5%
Net income per practice (5)**	\$	383,230	41.5%
Net income per periodontist/owner (6)**	\$	319,359	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in a periodontic practice:

Fees collected per practice:	\$627,898	
Dental Supplies:	\$65,646	10.5%
Salaries - Team members:	\$174,175	27.7%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

PROSTHODONTISTS

FOR THE YEAR ENDED 2007

3 prosthodontists/3 practices

Fees collected per practice	\$	1,146,457	100.0%
Dental Supplies		77,550	6.8
Laboratory Fees		143,731	12.5
Salaries - Team members		220,123	19.2
Advertising & Promotion		15,444	1.3
Bank & Credit card charges		15,994	1.4
Continuing Education		3,061	0.3
Depreciation & Amortization		31,157	2.7
Dues & Subscriptions		5,122	0.4
Insurance		24,443	2.1
Interest		17,113	1.5
Office Supplies		8,678	0.8
Payroll Taxes		28,848	2.5
Professional Fees		8,974	0.8
Rent		43,049	3.8
Repairs & Maintenance		3,656	0.3
Taxes & Licenses		15,318	1.3
Telephone & Utilities		7,656	0.7
Retirement - Team members		3,790	0.3
Other Expenses***		20,077	1.8
Total Expenses*		693,784	60.5%
Net income per practice (3)**	\$	452,673	39.5%
Net income per prosthodontist/owner (3)**	\$	452,673	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The numbers above represent the averages or mean.