

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

	<u>Under \$400,000 Annually</u> <u>10 dentists/9 practices</u>		<u>\$400,001-\$600,000 Annually</u> <u>22 dentists/22 practices</u>		<u>\$600,001-\$1,000,000 Annually</u> <u>39 dentists/37 practices</u>	
Fees collected per practice	\$ 126,397	100.0%	\$ 252,575	100.0%	\$ 402,310	100.0%
Dental Supplies	13,128	10.4	16,385	6.5	23,620	5.9
Laboratory Fees	6,943	5.5	16,407	6.5	27,770	6.9
Salaries - Team members	34,217	27.1	57,873	22.9	100,719	25.0
Advertising & Promotion	1,101	0.9	2,301	0.9	6,848	1.7
Bank & Credit card charges	774	0.6	1,184	0.5	2,958	0.7
Continuing Education	298	0.2	945	0.4	1,221	0.3
Depreciation & Amortization	14,205	11.2	15,953	6.3	16,204	4.0
Dues & Subscriptions	748	0.6	1,064	0.4	1,119	0.3
Insurance	4,968	3.9	7,480	3.0	12,248	3.0
Interest	3,053	2.4	8,965	3.5	6,338	1.6
Office Supplies	3,253	2.6	3,085	1.2	5,330	1.3
Payroll Taxes	3,901	3.1	7,172	2.8	13,051	3.2
Professional Fees	2,345	1.9	4,172	1.7	4,505	1.1
Rent	9,332	7.4	11,663	4.6	22,103	5.5
Repairs & Maintenance	4,994	4.0	2,173	0.9	4,181	1.0
Taxes & Licenses	109	0.1	676	0.3	635	0.2
Telephone & Utilities	3,269	2.6	3,123	1.2	4,399	1.1
Other Expenses***	3,732	3.0	8,780	3.5	9,445	2.3
Total expenses per practice*	110,370	87.5%	169,401	67.1%	262,694	65.1%
Net income per practice**	\$ 16,027	12.5%	\$ 83,174	32.9%	\$ 139,616	34.9%
Net income per dentist/owner**	\$ 14,425		\$ 83,174		\$ 132,459	

	<u>\$1,000,001-\$2,000,000 Annually</u> <u>40 dentists/31 practices</u>		<u>Greater Than \$2,000,000 Annually</u> <u>13 dentists/9 practices</u>		<u>All General Dentists</u> <u>124 dentists/108 practices</u>	
Fees collected per practice	\$ 674,260	100.0%	\$ 1,397,190	100.0%	\$ 509,782	100.0%
Dental Supplies	43,186	6.4	85,633	6.1	32,056	6.3
Laboratory Fees	48,675	7.2	86,401	6.2	34,606	6.8
Salaries - Team members	191,454	28.4	428,289	30.7	139,791	27.4
Advertising & Promotion	9,708	1.4	37,711	2.7	8,836	1.7
Bank & Credit card charges	4,640	0.7	10,271	0.7	3,507	0.7
Continuing Education	3,230	0.5	7,056	0.5	2,151	0.4
Depreciation & Amortization	22,250	3.3	25,811	1.8	18,522	3.6
Dues & Subscriptions	1,451	0.2	1,159	0.1	1,175	0.2
Insurance	16,340	2.4	44,357	3.2	14,520	2.8
Interest	9,394	1.4	9,421	0.7	7,733	1.5
Office Supplies	7,713	1.1	15,181	1.1	6,204	1.2
Payroll Taxes	23,219	3.4	44,740	3.2	16,650	3.3
Professional Fees	13,754	2.0	14,399	1.0	7,736	1.5
Rent	26,073	3.9	49,088	3.5	22,300	4.4
Repairs & Maintenance	4,745	0.7	13,273	0.9	4,759	0.9
Taxes & Licenses	533	0.1	916	0.1	594	0.1
Telephone & Utilities	6,277	0.9	10,306	0.7	5,076	1.0
Other Expenses***	19,411	2.9	46,631	3.3	14,793	2.9
Total expenses per practice *	452,053	66.9%	930,643	66.5%	341,009	66.7%
Net income per practice**	\$ 222,207	33.1%	\$ 466,547	33.5%	\$ 168,773	33.3%
Net income per dentist/owner**	\$ 172,210		\$ 322,995		\$ 146,995	

*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 ANNUALLY FOR THE FIRST SIX MONTHS OF THE YEAR 2007

10 dentists/9 practices

Fees collected per practice	\$	<u>126,397</u>	<u>100.0%</u>
Dental Supplies		13,128	10.4
Laboratory Fees		6,943	5.5
Salaries - Team members		34,217	27.1
Advertising & Promotion		1,101	0.9
Bank & Credit card charges		774	0.6
Continuing Education		298	0.2
Depreciation & Amortization		14,205	11.2
Dues & Subscriptions		748	0.6
Insurance		4,968	3.9
Interest		3,053	2.4
Office Supplies		3,253	2.6
Payroll Taxes		3,901	3.1
Professional Fees		2,345	1.9
Rent		9,332	7.4
Repairs & Maintenance		4,994	4.0
Taxes & Licenses		109	0.1
Telephone & Utilities		3,269	2.6
Other Expenses***		3,732	3.0
Total Expenses*		<u>110,370</u>	<u>87.5%</u>
Net income per practice (9)**	\$	<u>16,027</u>	<u>12.5%</u>
Net income per dentist/owner (10)**	\$	<u>14,425</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 above numbers 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:	\$120,303	
Dental Supplies:	\$11,969	9.9%
Laboratory Fees:	\$6,562	5.5%
Salaries - Team members:	\$31,017	25.8%

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

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$400,001 - \$600,000 ANNUALLY

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

22 dentists/22 practices

Fees collected per practice	\$	<u>252,575</u>	<u>100.0%</u>
Dental Supplies		16,385	6.5
Laboratory Fees		16,407	6.5
Salaries - Team members		57,873	22.9
Advertising & Promotion		2,301	0.9
Bank & Credit card Charges		1,184	0.5
Continuing Education		945	0.4
Depreciation & Amortization		15,953	6.3
Dues & Subscriptions		1,064	0.4
Insurance		7,480	3.0
Interest		8,965	3.5
Office Supplies		3,085	1.2
Payroll Taxes		7,172	2.8
Professional Fees		4,172	1.7
Rent		11,663	4.6
Repairs & Maintenance		2,173	0.9
Taxes & Licenses		676	0.3
Telephone & Utilities		3,123	1.2
Other Expenses***		8,780	3.5
Total Expenses*		<u>169,401</u>	<u>67.1%</u>
Net income per practice (22)**	\$	<u>83,174</u>	<u>32.9%</u>
Net income per dentist/owner (22)**	\$	<u>83,174</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

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The above numbers 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:	\$248,712	
Dental Supplies:	\$16,268	6.5%
Laboratory Fees:	\$15,987	6.4%
Salaries - Team members:	\$52,013	20.9%

Definition of median:

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$600,001 - \$1,000,000 ANNUALLY

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

39 dentists/37 practices

Fees collected per practice	\$	<u>402,310</u>	<u>100.0%</u>
Dental Supplies		23,620	5.9
Laboratory Fees		27,770	6.9
Salaries - Team members		100,719	25.0
Advertising & Promotion		6,848	1.7
Bank & Credit card Charges		2,958	0.7
Continuing Education		1,221	0.3
Depreciation & Amortization		16,204	4.0
Dues & Subscriptions		1,119	0.3
Insurance		12,248	3.0
Interest		6,338	1.6
Office Supplies		5,330	1.3
Payroll Taxes		13,051	3.2
Professional Fees		4,505	1.1
Rent		22,103	5.5
Repairs & Maintenance		4,181	1.0
Taxes & Licenses		635	0.2
Telephone & Utilities		4,399	1.1
Other Expenses***		9,445	2.3
Total Expenses*		<u>262,694</u>	<u>65.1%</u>
Net income per practice (37)**	\$	<u>139,616</u>	<u>34.9%</u>
Net income per dentist/owner (39)**	\$	<u>132,459</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers 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:	\$401,464		
Dental Supplies:	\$21,852	5.4%	
Laboratory Fees:	\$25,785	6.4%	
Salaries - Team members:	\$97,751	24.3%	

Definition of median:

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$1,000,001 - \$2,000,000 ANNUALLY

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

40 dentists/31 practices

Fees collected per practice	\$	<u>674,260</u>	<u>100.0%</u>
Dental Supplies		43,186	6.4
Laboratory Fees		48,675	7.2
Salaries - Team members		191,454	28.4
Advertising & Promotion		9,708	1.4
Bank & Credit card charges		4,640	0.7
Continuing Education		3,230	0.5
Depreciation & Amortization		22,250	3.3
Dues & Subscriptions		1,451	0.2
Insurance		16,340	2.4
Interest		9,394	1.4
Office Supplies		7,713	1.1
Payroll Taxes		23,219	3.4
Professional Fees		13,754	2.0
Rent		26,073	3.9
Repairs & Maintenance		4,745	0.7
Taxes & Licenses		533	0.1
Telephone & Utilities		6,277	0.9
Other Expenses***		<u>19,411</u>	<u>2.9</u>
Total Expenses*		<u>452,053</u>	<u>66.9%</u>
Net income per practice (31)**	\$	<u>222,207</u>	<u>33.1%</u>
Net income per dentist/owner (40)**	\$	<u>172,210</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers 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:	\$649,805	
Dental Supplies:	\$41,517	6.4%
Laboratory Fees:	\$50,634	7.8%
Salaries - Team members:	\$175,362	27.0%

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS GREATER THAN \$2,000,000 ANNUALLY FOR THE FIRST SIX MONTHS OF THE YEAR 2007

13 dentists/9 practices

Fees collected per practice	\$	<u>1,397,190</u>	<u>100.0%</u>
Dental Supplies		85,633	6.1
Laboratory Fees		86,401	6.2
Salaries - Team members		428,289	30.7
Advertising & Promotion		37,711	2.7
Bank & Credit card charges		10,271	0.7
Continuing Education		7,056	0.5
Depreciation & Amortization		25,811	1.8
Dues & Subscriptions		1,159	0.1
Insurance		44,357	3.2
Interest		9,421	0.7
Office Supplies		15,181	1.1
Payroll Taxes		44,740	3.2
Professional Fees		14,399	1.0
Rent		49,088	3.5
Repairs & Maintenance		13,273	0.9
Taxes & Licenses		916	0.1
Telephone & Utilities		10,306	0.7
Other Expenses***		<u>46,631</u>	<u>3.3</u>
Total Expenses*		<u>930,643</u>	<u>66.5%</u>
Net income per practice (9)**	\$	<u>466,547</u>	<u>33.5%</u>
Net income per dentist/owner (13)**	\$	<u>322,995</u>	

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The above numbers 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:	\$1,299,486	
Dental Supplies:	\$90,635	7.0%
Laboratory Fees:	\$85,919	6.6%
Salaries - Team members:	\$324,986	25.0%

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DENTAL STATISTICS

ALL GENERAL DENTISTRY PRACTICES FOR THE FIRST SIX MONTHS OF THE YEAR 2007

124 dentists/108 practices

Fees collected per practice	\$	<u>509,782</u>	<u>100.0%</u>
Dental Supplies		32,056	6.3
Laboratory Fees		34,606	6.8
Salaries - Team members		139,791	27.4
Advertising & Promotion		8,836	1.7
Bank & Credit card charges		3,507	0.7
Continuing Education		2,151	0.4
Depreciation & Amortization		18,522	3.6
Dues & Subscriptions		1,175	0.2
Insurance		14,520	2.8
Interest		7,733	1.5
Office Supplies		6,204	1.2
Payroll Taxes		16,650	3.3
Professional Fees		7,736	1.5
Rent		22,300	4.4
Repairs & Maintenance		4,759	0.9
Taxes & Licenses		594	0.1
Telephone & Utilities		5,076	1.0
Other Expenses***		14,793	2.9
Total Expenses*		<u>341,009</u>	<u>66.7%</u>
Net income per practice (108)**	\$	<u>168,773</u>	<u>33.3%</u>
Net income per dentist/owner (124)**	\$	<u>146,995</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers 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:	\$432,919	
Dental Supplies:	\$23,815	5.5%
Laboratory Fees:	\$26,567	6.1%
Salaries - Team members:	\$104,338	24.1%

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

ENDODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

11 endodontists/7 practices

Fees collected per practice	\$	<u>548,715</u>	<u>100.0%</u>
Dental Supplies		32,009	5.8
Laboratory Fees		420	0.1
Salaries - Team members		71,466	13.0
Advertising & Promotion		4,023	0.7
Bank & Credit card charges		4,218	0.8
Continuing Education		636	0.1
Depreciation & Amortization		21,238	3.9
Dues & Subscriptions		1,051	0.2
Insurance		16,801	3.1
Interest		7,134	1.3
Office Supplies		7,270	1.3
Payroll Taxes		13,591	2.5
Professional Fees		3,468	0.6
Rent		21,467	3.9
Repairs & Maintenance		1,854	0.3
Taxes & Licenses		1,287	0.2
Telephone & Utilities		3,419	0.6
Other Expenses***		<u>16,072</u>	<u>2.9</u>
Total Expenses*		<u>227,424</u>	<u>41.3%</u>
Net income per practice (7)**	\$	<u>321,291</u>	<u>58.7%</u>
Net income per endodontist/owner (11)**	\$	<u>204,459</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers 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:	\$577,283	
Dental Supplies:	\$30,085	5.2%
Salaries - Team members:	\$72,418	12.5%

Definition of median:

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DENTAL STATISTICS

ORAL SURGEONS

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

5 oral surgeons/4 practices

Fees collected per practice	\$	<u>1,070,230</u>	<u>100.0%</u>
Dental Supplies		57,454	5.4
Laboratory Fees		722	0.1
Salaries - Team members		177,769	16.6
Advertising & Promotion		23,726	2.2
Bank & Credit card charges		7,993	0.7
Continuing Education		2,313	0.2
Depreciation & Amortization		13,937	1.3
Dues & Subscriptions		1,799	0.2
Insurance		28,886	2.7
Interest		4,140	0.4
Office Supplies		9,695	0.9
Payroll Taxes		22,709	2.1
Professional Fees		12,557	1.2
Rent		65,662	6.1
Repairs & Maintenance		4,777	0.4
Taxes & Licenses		2,805	0.3
Telephone & Utilities		9,239	0.9
Other Expenses***		<u>40,550</u>	<u>3.8</u>
Total Expenses*		<u>486,733</u>	<u>45.5%</u>
Net income per practice (4)**	\$	<u>583,497</u>	<u>54.5%</u>
Net income per oral surgeon/owner (5)**	\$	<u>466,798</u>	

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The above numbers 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:	\$953,097	
Dental Supplies:	\$38,459	4.0%
Salaries - Team members:	\$104,365	11.0%

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

ORTHODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

11 orthodontists/11 practices

Fees collected per practice	\$	<u>725,395</u>	<u>100.0%</u>
Orthodontic Supplies		41,401	5.7
Laboratory Fees		11,023	1.5
Salaries - Team members		161,686	22.3
Advertising & Promotion		26,935	3.7
Bank & Credit card charges		6,058	0.8
Continuing Education		3,394	0.5
Depreciation & Amortization		20,620	2.8
Dues & Subscriptions		2,582	0.4
Insurance		20,624	2.8
Interest		5,891	0.8
Office Supplies		9,282	1.3
Payroll Taxes		19,964	2.8
Professional Fees		9,848	1.4
Rent		59,032	8.1
Repairs & Maintenance		6,218	0.9
Taxes & Licenses		3,401	0.5
Telephone & Utilities		10,616	1.5
Other Expenses***		<u>21,400</u>	<u>3.0</u>
Total Expenses*		<u>439,975</u>	<u>60.8%</u>
Net income per practice (11)**	\$	<u>285,420</u>	<u>39.2%</u>
Net income per orthodontist/owner (11)**	\$	<u>285,420</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 above numbers represent the averages or mean.

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

Fees collected per practice:	\$699,875	
Orthodontic Supplies:	\$41,813	6.0%
Salaries - Team members:	\$116,144	16.6%

Definition of median:

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DENTAL STATISTICS

PEDIATRIC DENTIST

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

9 pediatric dentists/6 practices

Fees collected per practice	\$	<u>977,259</u>	<u>100.0%</u>
Dental Supplies		57,593	5.9
Laboratory Fees		1,741	0.2
Salaries - Team members		273,758	28.0
Advertising & Promotion		7,927	0.8
Bank & Credit card charges		4,117	0.4
Continuing Education		1,059	0.1
Depreciation & Amortization		18,539	1.9
Dues & Subscriptions		4,149	0.4
Insurance		18,641	1.9
Interest		6,022	0.6
Office Supplies		22,320	2.3
Payroll Taxes		31,687	3.2
Professional Fees		11,663	1.2
Rent		38,107	3.9
Repairs & Maintenance		7,200	0.7
Taxes & Licenses		826	0.1
Telephone & Utilities		5,540	0.6
Other Expenses***		<u>51,458</u>	<u>5.3</u>
Total Expenses*		<u>562,347</u>	<u>57.5%</u>
Net income per practice (6)**	\$	<u>414,912</u>	<u>42.5%</u>
Net income per pedodontist/owner (9)**	\$	<u>276,608</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 above numbers represent the averages or mean.

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

Fees collected per practice:	\$487,087	
Dental Supplies:	\$36,223	7.4%
Salaries - Team members:	\$130,229	26.7%

Definition of median:

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DENTAL STATISTICS

PERIODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

3 periodontists/3 practices

Fees collected per practice	\$	<u>642,594</u>	<u>100.0%</u>
Dental Supplies		66,393	10.3
Laboratory Fees		2,276	0.4
Salaries - Team members		144,682	22.5
Advertising & Promotion		9,067	1.4
Bank & Credit card charges		7,090	1.1
Continuing Education		1,436	0.2
Depreciation & Amortization		2,662	0.4
Dues & Subscriptions		1,672	0.3
Insurance		11,368	1.8
Interest		817	0.1
Office Supplies		7,704	1.2
Payroll Taxes		18,104	2.8
Professional Fees		8,361	1.3
Rent		17,234	2.7
Repairs & Maintenance		2,232	0.3
Taxes & Licenses		373	0.1
Telephone & Utilities		3,777	0.6
Other Expenses***		<u>11,146</u>	<u>1.7</u>
Total Expenses*		<u>316,394</u>	<u>49.2%</u>
Net income per practice (3)**	\$	<u>326,200</u>	<u>50.8%</u>
Net income per periodontist/owner (3)**	\$	<u>326,200</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 above numbers represent the averages or mean.

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

PROSTHODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2007

3 prosthodontists/3 practices

Fees collected per practice	\$	<u>569,244</u>	<u>100.0%</u>
Dental Supplies		33,780	5.9
Laboratory Fees		89,794	15.8
Salaries - Team members		98,498	17.3
Advertising & Promotion		6,085	1.1
Bank & Credit card charges		8,344	1.5
Continuing Education		7,297	1.3
Depreciation & Amortization		18,256	3.2
Dues & Subscriptions		3,396	0.6
Insurance		14,786	2.6
Interest		13,956	2.5
Office Supplies		4,729	0.8
Payroll Taxes		15,379	2.7
Professional Fees		3,980	0.7
Rent		20,083	3.5
Repairs & Maintenance		2,942	0.5
Taxes & Licenses		534	0.1
Telephone & Utilities		3,764	0.7
Other Expenses***		<u>16,036</u>	<u>2.8</u>
Total Expenses*		<u>361,639</u>	<u>63.6%</u>
Net income per practice (3)**	\$	<u>207,605</u>	<u>36.4%</u>
Net income per prosthodontist/owner (3)**	\$	<u>207,605</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 above numbers represent the averages or mean.