

SCHEDULE 1
DENTAL PRACTITIONERS
High and Low Ranges and Averages
for years ending by March 31, 2018

	Range		Average	% of Fees Received
	High	Low		
Fees Received	2,653,710	314,819	974,115	100.00%
Salaries - general	215,900	11,665	75,133	7.71%
Salaries - assistants	327,389	26,364	81,720	8.39%
Salaries - hygienists	292,307	32,251	112,437	11.54%
Contract labor	18,638	225	7,169	0.74%
Payroll taxes - staff	53,696	3,897	22,030	2.26%
Staff retirement contributions	45,338	578	9,882	1.01%
Employee benefit plans	57,877	250	12,648	1.30%
Staff meetings & parties	18,619	26	2,227	0.23%
Professional supplies	227,089	22,311	72,159	7.41%
Laboratory fees	188,315	434	53,892	5.53%
Occupancy expense	289,487	10,577	62,971	6.46%
Repairs, decorate & service contracts	33,605	152	5,913	0.61%
Insurance - business	29,463	346	6,994	0.72%
Telephone	13,647	622	4,587	0.47%
Office supplies	40,072	2,732	12,315	1.26%
Promotion & advertising	110,616	35	20,447	2.10%
Meetings & seminars	17,583	205	3,990	0.41%
Professional & other fees	79,679	2,188	17,940	1.84%
Bank & credit card fees	24,724	162	8,421	0.86%
Dues, licenses & subscriptions	10,607	5	3,366	0.35%
Auto & employee travel	24,805	31	3,930	0.40%
Computer expense	31,242	214	9,033	0.93%
Expenses Disbursed	2,150,698	115,270	609,204	62.54%
Net Income Before Dentist Compensation, Depreciation, Interest & Covenants	503,012	199,549	364,911	37.46%
Depreciation, amortization & leased equipment	376,276	175	41,629	4.27%
Interest paid	43,380	(6,853)	7,188	0.74%
Covenants, contracts & agreements	31,667	1,113	1,951	0.20%
Net Income Available for Dentist Compensation	1,324,114	19,627	314,142	32.25%

Please read the explanatory note in the cover letter in regarding possible adjustments to the above figures for practice acquisition expenses.

Prepared By: BerganKDV, Ltd.
Certified Public Accountants