



# Dental Practices By the Numbers 2024 Edition

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## Introduction

Dear Clients and Friends:

We are pleased to share our 2024 Edition of *Dental Practices by the Numbers*, which continues to improve by providing you with our unique data-driven perspective on dental practice performance. This year's compilation and comprehensive analysis of current trends in the industry continues to exemplify both our passion for the dental profession and our steadfast commitment to delivering exceptional value and client experience.

Our commitment to helping dentists prosper remains our top priority. That's why we continue to compile the practice data here based upon financial information provided by our clients. We are dedicated to offering practitioners top-tier financial solutions to improve their practice, practice value and overall quality of life.

As dental CPAs and dental practice advisors, our unique approach of identifying practice inefficiencies and offering meaningful strategies for the clients we serve creates a profound impact. Dentists choosing to partner with our firm find that we consistently offer them ways to *Know Greater Value*. Clients regularly attribute the work and counsel we provide as enhancing both their income and lifestyle as well. What's more, if you are not where you would like to be financially, please contact us to find out how we can help you get on the road to prosperity.

You are invited to use our data for your practice and to share it with colleagues. We hope you will visit our website, Facebook or LinkedIn pages, and read our LinkedIn blogs for the latest information on managing your dental practice.

As always, we welcome your feedback and suggestions as we continue to provide high quality financial and practice management services to the dental profession.

Sincerely,



David J. Goodman, CPA MST  
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## Trusted. Impassioned. Well-versed.

For more than 50 years, clients have relied on our dental industry specialists to provide top-notch tax and consulting advice and to support them at every stage of their careers.

Clients may not only generate potential tax savings, but they also receive valuable metrics and benchmarks that help drive growth, boost efficiency and increase profitability for their practices—and beyond. What's more, they get a committed professional focused on helping them pursue the shortest path to long-term prosperity.

### Services for the Dental Profession

- Associate Onboarding
- Benchmarking and Metrics
- Bookkeeping
- Compensation Plan Optimization
- DSO Transaction Analysis
- Embezzlement Protection Services
- Financial Guidance
- General Ledger Analysis
- KPI Analysis
- Practice Overhead Analysis
- Insurance Reimbursement Evaluations
- Operating Performance Improvement
- Practice Valuation & Practice Evaluation
- Practice Acquisition or Sale
- Retirement Planning
- Speaking Engagements
- Tax Saving Strategies, Planning & Compliance

### Additional Services Available

- Personal Financial Planning
- Estate Planning
- Employee Incentive Plans
- Risk Mitigation
- M&A Due Diligence
- New Business Formation
- Outsourced CFO Services
- Tax Preparation Services

**Let's Talk.**

**Request a Consult**





# Summary of General Dentists, Performance Per Practice

# PERFORMANCE PER PRACTICE

## 2023 Average Revenue & Expenses Percentages

### ALL REVENUE RANGES

	\$500,001 - \$725,000	\$725,001 - \$950,000	over \$950,001
<b>Gross Receipts</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b><u>Staff Compensation</u></b>			
<b>Staff Salaries</b>			
Salaries - Hygienists	6.19%	10.54%	8.49%
Salaries - Assistants	3.14%	5.67%	5.45%
Salaries - Office Staff	9.03%	10.43%	9.87%
<b>Total Staff Salaries</b>	<b>18.36%</b>	<b>26.64%</b>	<b>23.81%</b>
<b>Staff Costs</b>			
Payroll Taxes	2.22%	2.53%	2.11%
Health Insurance	0.00%	0.29%	0.83%
Retirement Plan	1.39%	0.53%	0.73%
Uniforms, Education & Other	0.60%	0.76%	0.02%
<b>Total Staff Costs</b>	<b>4.21%</b>	<b>4.11%</b>	<b>3.69%</b>
<b>Total Staff Compensation</b>	<b>22.57%</b>	<b>30.75%</b>	<b>27.50%</b>
<b><u>Cost of Services</u></b>			
Dental Supplies & Drugs	8.47%	5.64%	8.17%
Lab Expenses	9.79%	5.89%	5.18%
<b>Total Cost of Services</b>	<b>18.26%</b>	<b>11.53%</b>	<b>13.35%</b>
<b><u>Facilities Expenses</u></b>			
Depreciation & Amortization	0.05%	3.04%	2.13%
Equipment Leases	0.00%	0.04%	0.06%
Insurance	1.50%	1.17%	1.27%
Rent & Parking	6.01%	5.32%	3.87%
Repairs, Maintenance & Janitorial	0.22%	0.71%	0.98%
Telephone	0.51%	0.55%	0.30%
Real Estate Taxes	0.00%	0.26%	0.14%
Utilities	0.76%	0.76%	0.66%
<b>Total Facilities Expenses</b>	<b>9.05%</b>	<b>11.85%</b>	<b>9.41%</b>

## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

#### ALL REVENUE RANGES

	\$500,001 - \$725,000	\$725,001 - \$950,000	over \$950,001
<b><u>Administrative Expenses</u></b>			
Professional Fees	1.25%	1.29%	1.24%
Staff Development	0.00%	0.00%	0.08%
Advertising & Promotion	0.47%	1.37%	2.40%
Bank & Credit Card Fees	0.40%	1.45%	0.98%
Payroll & Computer Service	1.09%	1.45%	1.25%
Dues & Subscriptions	0.12%	0.45%	0.25%
Meals & Entertainment	0.28%	1.07%	0.45%
Interest	0.17%	0.55%	0.87%
Office Supplies & Expenses	0.63%	1.75%	1.37%
Postage	0.01%	0.13%	0.10%
Permits & Licenses	0.48%	0.14%	0.32%
Entity Income Taxes	1.56%	0.00%	0.52%
<b>Total Administrative Expenses</b>	<b>6.46%</b>	<b>9.65%</b>	<b>9.83%</b>
<b>Operating Income Before Dentists' Compensation &amp; Benefits</b>	<b>43.66%</b>	<b>36.22%</b>	<b>39.91%</b>
<b><u>Associates' Compensation</u></b>			
Associates' Salaries & Earnings	0.00%	0.00%	8.36%
Payroll Taxes	0.00%	0.00%	0.41%
Health Insurance	0.00%	0.00%	0.15%
Retirement Plan	0.00%	0.00%	0.12%
Uniforms, Education & Other	0.00%	0.00%	0.41%
<b>Total Associates' Compensation</b>	<b>0.00%</b>	<b>0.00%</b>	<b>9.45%</b>
<b><u>Owners' Benefits</u></b>			
Health Insurance	3.08%	1.11%	0.73%
Life Insurance	0.09%	0.56%	0.22%
Disability Insurance	0.45%	0.25%	0.01%
Retirement Plan	1.00%	0.00%	1.82%
Uniforms, Education & Other	0.04%	0.40%	0.89%
Travel & Auto	1.20%	0.99%	0.94%
<b>Total Owners' Benefits</b>	<b>5.86%</b>	<b>3.31%</b>	<b>4.61%</b>
<b>Net Income Before Owners' Compensation</b>	<b>37.80%</b>	<b>32.91%</b>	<b>25.85%</b>

## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE: REVENUE RANGE \$500,001 - \$725,000

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 619,466</b>	<b>100.00%</b>	<b>\$ 637,842</b>	<b>100.00%</b>	<b>\$ (18,376)</b>
<b>Staff Compensation</b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	38,322	6.19%	60,223	9.44%	(21,901)
Salaries - Assistants	19,441	3.14%	42,960	6.74%	(23,519)
Salaries - Office Staff	55,961	9.03%	52,169	8.18%	3,792
<b>Total Staff Salaries</b>	<b>113,724</b>	<b>18.36%</b>	<b>155,352</b>	<b>24.36%</b>	<b>(41,628)</b>
<b>Staff Costs</b>					
Payroll Taxes	13,768	2.22%	11,373	1.78%	2,395
Health Insurance	-	0.00%	435	0.07%	(435)
Retirement Plan	8,612	1.39%	1,046	0.16%	7,566
Uniforms, Education & Other	3,713	0.60%	4,920	0.77%	(1,207)
<b>Total Staff Costs</b>	<b>26,093</b>	<b>4.21%</b>	<b>17,774</b>	<b>2.78%</b>	<b>8,319</b>
<b>Total Staff Compensation</b>	<b>139,817</b>	<b>22.57%</b>	<b>173,126</b>	<b>27.14%</b>	<b>(33,309)</b>
<b>Cost of Services</b>					
Dental Supplies & Drugs	52,459	8.47%	49,975	7.84%	2,484
Lab Expenses	60,645	9.79%	47,861	7.50%	12,784
<b>Total Cost of Services</b>	<b>113,104</b>	<b>18.26%</b>	<b>97,836</b>	<b>15.34%</b>	<b>15,268</b>
<b>Facilities Expenses</b>					
Depreciation & Amortization	305	0.05%	21,841	3.42%	(21,536)
Equipment Leases	-	0.00%	-	0.00%	-
Insurance	9,277	1.50%	8,303	1.30%	974
Rent & Parking	37,222	6.01%	43,578	6.83%	(6,356)
Repairs, Maintenance & Janitorial	1,359	0.22%	4,209	0.66%	(2,850)
Telephone	3,148	0.51%	4,823	0.76%	(1,675)
Real Estate Taxes	-	0.00%	1,367	0.21%	(1,367)
Utilities	9,756	1.57%	6,497	1.02%	3,259
<b>Total Facilities Expenses</b>	<b>61,067</b>	<b>9.86%</b>	<b>90,618</b>	<b>14.20%</b>	<b>(29,551)</b>



## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE: REVENUE RANGE \$500,001 - \$725,000

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	7,755	1.25%	8,186	1.28%	(431)
Staff Development	-	0.00%	129	0.02%	(129)
Advertising & Promotion	2,900	0.47%	6,861	1.08%	(3,961)
Bank & Credit Card Fees	2,498	0.40%	8,422	1.32%	(5,924)
Payroll & Computer Service	6,754	1.09%	11,840	1.86%	(5,086)
Dues & Subscriptions	750	0.12%	1,809	0.28%	(1,059)
Meals & Entertainment	1,761	0.28%	5,169	0.81%	(3,408)
Interest	1,082	0.17%	3,589	0.56%	(2,507)
Office Supplies & Expenses	3,896	0.63%	11,276	1.77%	(7,380)
Postage	36	0.01%	582	0.09%	(546)
Permits & Licenses	2,957	0.48%	2,830	0.44%	127
PPE	-	-	-	-	-
Loss on Assets	-	-	-	-	-
Entity Income Taxes	9,656	1.56%	2,689	0.42%	6,967
<b>Total Administrative Expenses</b>	<b>40,045</b>	<b>6.46%</b>	<b>63,382</b>	<b>9.93%</b>	<b>(23,337)</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>265,433</b>	<b>42.85%</b>	<b>212,880</b>	<b>33.39%</b>	<b>52,553</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	-	0.00%	-	0.00%	-
Payroll Taxes	-	0.00%	-	0.00%	-
Health Insurance	-	0.00%	-	0.00%	-
Retirement Plan	-	0.00%	-	0.00%	-
Uniforms, Education & Other	-	0.00%	-	0.00%	-
<b>Total Associates' Compensation</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	19,058	3.08%	6,761	1.06%	12,297
Life Insurance	567	0.09%	3,821	0.60%	(3,254)
Disability Insurance	2,760	0.45%	3,242	0.51%	(482)
Retirement Plan	6,219	1.00%	540	0.08%	5,679
Uniforms, Education & Other	227	0.04%	2,374	0.37%	(2,147)
Travel & Auto	7,429	1.20%	6,266	0.98%	1,163
<b>Total Owners' Benefits</b>	<b>36,260</b>	<b>5.86%</b>	<b>23,004</b>	<b>3.60%</b>	<b>13,256</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 229,173</b>	<b>36.99%</b>	<b>\$ 189,876</b>	<b>29.79%</b>	<b>\$ 39,297</b>

## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE: REVENUE RANGE \$725,001 - \$950,000

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 811,063</b>	<b>100.00%</b>	<b>\$ 850,697</b>	<b>100.00%</b>	<b>\$ (39,634)</b>
<b><u>Staff Compensation</u></b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	85,524	10.54%	71,565	8.41%	13,959
Salaries - Assistants	45,957	5.67%	41,497	4.88%	4,460
Salaries - Office Staff	84,602	10.43%	109,830	12.91%	(25,228)
<b>Total Staff Salaries</b>	<b>216,083</b>	<b>26.64%</b>	<b>222,892</b>	<b>26.20%</b>	<b>(6,809)</b>
<b>Staff Costs</b>					
Payroll Taxes	20,524	2.53%	19,819	2.33%	705
Health Insurance	2,367	0.29%	1,842	0.22%	525
Retirement Plan	4,269	0.53%	7,192	0.85%	(2,923)
Uniforms, Education & Other	6,198	0.76%	1,603	0.19%	4,595
<b>Total Staff Costs</b>	<b>33,358</b>	<b>4.11%</b>	<b>30,456</b>	<b>3.59%</b>	<b>2,902</b>
<b>Total Staff Compensation</b>	<b>249,441</b>	<b>30.75%</b>	<b>253,348</b>	<b>29.79%</b>	<b>(3,907)</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	45,719	5.64%	48,229	5.67%	(2,510)
Lab Expenses	47,755	5.89%	46,415	5.46%	1,340
<b>Total Cost of Services</b>	<b>93,474</b>	<b>11.53%</b>	<b>94,644</b>	<b>11.13%</b>	<b>(1,170)</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	24,695	3.04%	25,988	3.05%	(1,293)
Equipment Leases	290	0.04%	-	0.00%	290
Insurance	9,510	1.17%	14,720	1.73%	(5,210)
Rent & Parking	43,121	5.32%	23,444	2.76%	19,677
Repairs, Maintenance & Janitorial	5,740	0.71%	7,132	0.84%	(1,392)
Telephone	4,478	0.55%	2,983	0.35%	1,495
Real Estate Taxes	2,100	0.26%	2,206	0.26%	(106)
Utilities	6,160	0.76%	7,746	0.91%	(1,586)
<b>Total Facilities Expenses</b>	<b>96,094</b>	<b>11.85%</b>	<b>84,219</b>	<b>9.90%</b>	<b>11,875</b>

## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

COMPARATIVE PERFORMANCE: REVENUE RANGE \$725,001 - \$950,000

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	10,452	1.29%	11,508	1.35%	(1,056)
Staff Development	-	0.00%	-	0.00%	-
Advertising & Promotion	11,139	1.37%	14,320	1.68%	(3,181)
Bank & Credit Card Fees	11,781	1.45%	8,174	0.96%	3,607
Payroll & Computer Service	11,790	1.45%	14,023	1.65%	(2,233)
Dues & Subscriptions	3,686	0.45%	1,783	0.21%	1,903
Meals & Entertainment	8,661	1.07%	5,149	0.61%	3,512
Interest	4,474	0.55%	9,179	1.08%	(4,705)
Office Supplies & Expenses	14,177	1.75%	16,195	1.90%	(2,018)
Postage	1,059	0.13%	951	0.11%	108
Permits & Licenses	1,169	0.14%	5,240	0.62%	(4,071)
Entity Income Taxes	-	0.00%	-	0.00%	-
<b>Total Administrative Expenses</b>	<b>78,388</b>	<b>9.65%</b>	<b>86,522</b>	<b>10.17%</b>	<b>(8,134)</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>293,666</b>	<b>36.22%</b>	<b>331,964</b>	<b>39.01%</b>	<b>(38,298)</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	-	0.00%	-	0.00%	-
Payroll Taxes	-	0.00%	-	0.00%	-
Health Insurance	-	0.00%	-	0.00%	-
Retirement Plan	-	0.00%	-	0.00%	-
Uniforms, Education & Other	-	0.00%	-	0.00%	-
<b>Total Associates' Compensation</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	9,000	1.11%	13,191	1.55%	(4,191)
Life Insurance	4,537	0.56%	2,784	0.33%	1,753
Disability Insurance	2,027	0.25%	-	0.00%	2,027
Retirement Plan	36	0.00%	8,308	0.98%	(8,272)
Uniforms, Education & Other	3,242	0.40%	3,326	0.39%	(84)
Travel & Auto	8,008	0.99%	2,773	0.33%	5,235
<b>Total Owners' Benefits</b>	<b>26,850</b>	<b>3.31%</b>	<b>30,382</b>	<b>3.58%</b>	<b>(3,532)</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 266,816</b>	<b>32.91%</b>	<b>\$ 301,582</b>	<b>35.43%</b>	<b>\$ (34,766)</b>

## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

#### COMPARATIVE PERFORMANCE: REVENUE RANGE OVER \$950,001

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 1,937,664</b>	<b>100.00%</b>	<b>\$ 1,782,828</b>	<b>100.00%</b>	<b>154,836</b>
<b><u>Staff Compensation</u></b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	164,551	8.49%	146,373	8.21%	18,178
Salaries - Assistants	105,578	5.45%	98,194	5.51%	7,384
Salaries - Office Staff	191,177	9.87%	202,718	11.37%	(11,541)
<b>Total Staff Salaries</b>	<b>461,306</b>	<b>23.81%</b>	<b>447,285</b>	<b>25.09%</b>	<b>14,021</b>
<b>Staff Costs</b>					
Payroll Taxes	40,839	2.11%	37,801	2.12%	3,038
Health Insurance	16,052	0.83%	19,550	1.10%	(3,498)
Retirement Plan	14,082	0.73%	10,448	0.59%	3,634
Uniforms, Education & Other	328	0.02%	336	0.02%	(8)
<b>Total Staff Costs</b>	<b>71,301</b>	<b>3.69%</b>	<b>68,135</b>	<b>3.83%</b>	<b>3,166</b>
<b>Total Staff Compensation</b>	<b>532,607</b>	<b>27.50%</b>	<b>515,420</b>	<b>28.92%</b>	<b>17,187</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	158,214	8.17%	151,250	8.48%	6,964
Lab Expenses	100,436	5.18%	89,082	5.00%	11,354
<b>Total Cost of Services</b>	<b>258,650</b>	<b>13.35%</b>	<b>240,332</b>	<b>13.48%</b>	<b>18,318</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	41,292	2.13%	72,903	4.09%	(31,611)
Equipment Leases	1,243	0.06%	485	0.03%	758
Insurance	24,556	1.27%	18,653	1.05%	5,903
Rent & Parking	74,944	3.87%	70,711	3.97%	4,233
Repairs, Maintenance & Janitorial	18,993	0.98%	19,392	1.09%	(399)
Telephone	5,871	0.30%	6,210	0.35%	(339)
Real Estate Taxes	2,732	0.14%	2,059	0.12%	673
Utilities	12,865	0.66%	9,803	0.55%	3,062
<b>Total Facilities Expenses</b>	<b>182,496</b>	<b>9.41%</b>	<b>200,216</b>	<b>11.25%</b>	<b>(17,720)</b>



## PERFORMANCE PER PRACTICE

### 2023 Average Revenue & Expenses Percentages

#### COMPARATIVE PERFORMANCE: REVENUE RANGE OVER \$950,001

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	24,032	1.24%	36,877	2.07%	(12,845)
Staff Development	1,544	0.08%	2,222	0.12%	(678)
Advertising & Promotion	46,443	2.40%	39,086	2.19%	7,357
Bank & Credit Card Fees	18,934	0.98%	21,387	1.20%	(2,453)
Payroll & Computer Service	24,251	1.25%	21,096	1.18%	3,155
Dues & Subscriptions	4,834	0.25%	4,635	0.26%	199
Meals & Entertainment	8,774	0.45%	6,703	0.38%	2,071
Interest	16,943	0.87%	14,752	0.83%	2,191
Office Supplies & Expenses	26,527	1.37%	24,183	1.36%	2,344
Postage	1,908	0.10%	1,562	0.09%	346
Permits & Licenses	6,163	0.32%	3,686	0.21%	2,477
PPE	84	0.00%	1,678	0.09%	(1,594)
Entity Income Taxes	10,149	0.52%	14,555	0.82%	(4,406)
<b>Total Administrative Expenses</b>	<b>190,586</b>	<b>9.83%</b>	<b>192,422</b>	<b>10.80%</b>	<b>(1,836)</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>773,325</b>	<b>39.91%</b>	<b>634,438</b>	<b>35.55%</b>	<b>138,887</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	161,976	8.36%	132,948	7.46%	29,028
Payroll Taxes	7,901	0.41%	6,742	0.38%	1,159
Health Insurance	2,984	0.15%	2,757	0.15%	227
Retirement Plan	2,301	0.12%	1,442	0.08%	859
Uniforms, Education & Other	7,930	0.41%	13,123	0.74%	(5,193)
<b>Total Associates' Compensation</b>	<b>183,092</b>	<b>9.45%</b>	<b>157,012</b>	<b>8.81%</b>	<b>26,080</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	14,112	0.73%	11,740	0.66%	2,372
Life Insurance	4,186	0.22%	5,166	0.29%	(980)
Disability Insurance	255	0.01%	2,202	0.12%	(1,947)
Retirement Plan	35,242	1.82%	13,819	0.78%	21,423
Uniforms, Education & Other	17,284	0.89%	7,308	0.41%	9,976
Travel & Auto	18,130	0.94%	13,063	0.73%	5,067
<b>Total Owners' Benefits</b>	<b>89,209</b>	<b>4.61%</b>	<b>53,298</b>	<b>2.99%</b>	<b>35,911</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 501,024</b>	<b>25.85%</b>	<b>\$ 424,128</b>	<b>23.75%</b>	<b>76,896</b>

# PERFORMANCE PER PRACTICE

## 2023 Average Revenue & Expenses Percentages

### COMPARATIVE PERFORMANCE: ALL REVENUE RANGES

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 1,602,092</b>	<b>100.00%</b>	<b>\$ 1,120,536</b>	<b>100.00%</b>	<b>\$ 481,556</b>
<b><u>Staff Compensation</u></b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	148,863	9.29%	87,818	7.84%	61,045
Salaries - Assistants	86,649	5.41%	66,292	5.92%	20,357
Salaries - Office Staff	158,682	9.90%	124,449	11.11%	34,233
<b>Total Staff Salaries</b>	<b>394,194</b>	<b>24.60%</b>	<b>278,559</b>	<b>24.87%</b>	<b>115,635</b>
<b>Staff Costs</b>					
Payroll Taxes	34,552	2.16%	24,324	2.17%	10,228
Health Insurance	11,973	0.75%	11,356	1.01%	617
Retirement Plan	11,589	0.72%	6,633	0.59%	4,956
Uniforms, Education & Other	12,372	0.77%	6,090	0.54%	6,282
<b>Total Staff Costs</b>	<b>70,486</b>	<b>4.40%</b>	<b>48,403</b>	<b>4.31%</b>	<b>22,083</b>
<b>Total Staff Compensation</b>	<b>464,680</b>	<b>29.00%</b>	<b>326,962</b>	<b>29.18%</b>	<b>137,718</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	126,554	7.90%	93,731	8.36%	32,823
Lab Expenses	86,305	5.39%	60,040	5.36%	26,265
<b>Total Cost of Services</b>	<b>212,859</b>	<b>13.29%</b>	<b>153,771</b>	<b>13.72%</b>	<b>59,088</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	34,808	2.17%	44,474	3.97%	(9,666)
Equipment Leases	950	0.06%	393	0.04%	557
Insurance	20,241	1.26%	12,775	1.14%	7,466
Rent & Parking	65,430	4.08%	48,680	4.34%	16,750
Repairs, Maintenance & Janitorial	14,917	0.93%	11,638	1.04%	3,279
Telephone	5,378	0.34%	4,802	0.43%	576
Real Estate Taxes	2,402	0.15%	2,496	0.22%	(94)
Utilities	11,621	0.73%	7,322	0.65%	4,299
<b>Total Facilities Expenses</b>	<b>155,747</b>	<b>9.72%</b>	<b>132,580</b>	<b>11.83%</b>	<b>23,167</b>

**PERFORMANCE PER PRACTICE**  
**2023 Average Revenue & Expenses Percentages**  
**COMPARATIVE PERFORMANCE: ALL REVENUE RANGES**

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	19,959	1.25%	22,711	2.03%	(2,752)
Staff Development	1,103	0.07%	1,319	0.12%	(216)
Advertising & Promotion	35,767	2.23%	23,135	2.06%	12,632
Bank & Credit Card Fees	16,227	1.01%	13,227	1.18%	3,000
Payroll & Computer Service	20,331	1.27%	14,711	1.31%	5,620
Dues & Subscriptions	4,296	0.27%	3,029	0.27%	1,267
Meals & Entertainment	8,249	0.51%	5,085	0.45%	3,164
Interest	13,139	0.82%	8,839	0.79%	4,300
Office Supplies & Expenses	22,264	1.39%	16,346	1.46%	5,918
Postage	1,593	0.10%	986	0.09%	607
Permits & Licenses	4,864	0.30%	3,164	0.28%	1,700
PPE	60	0.00%	1,079	0.10%	(1,019)
Entity Income Taxes	7,935	0.50%	9,089	0.81%	(1,154)
<b>Total Administrative Expenses</b>	<b>155,787</b>	<b>9.72%</b>	<b>122,720</b>	<b>10.95%</b>	<b>33,067</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>613,019</b>	<b>38.27%</b>	<b>384,503</b>	<b>34.32%</b>	<b>228,516</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	115,697	7.22%	72,517	6.47%	43,180
Payroll Taxes	5,644	0.35%	3,914	0.35%	1,730
Health Insurance	2,132	0.13%	1,909	0.17%	223
Retirement Plan	1,643	0.10%	927	0.08%	716
Uniforms, Education & Other	5,857	0.37%	8,439	0.75%	(2,582)
<b>Total Associates' Compensation</b>	<b>130,973</b>	<b>8.17%</b>	<b>87,706</b>	<b>7.82%</b>	<b>43,267</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	13,370	0.83%	9,750	0.87%	3,620
Life Insurance	4,003	0.25%	4,270	0.38%	(267)
Disability Insurance	844	0.05%	2,309	0.21%	(1,465)
Retirement Plan	25,617	1.60%	9,245	0.83%	16,372
Uniforms, Education & Other	13,198	0.82%	5,323	0.48%	7,875
Travel & Auto	15,196	0.95%	9,372	0.84%	5,824
<b>Total Owners' Benefits</b>	<b>72,228</b>	<b>4.50%</b>	<b>40,269</b>	<b>3.61%</b>	<b>31,959</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 409,818</b>	<b>25.60%</b>	<b>\$ 256,528</b>	<b>22.89%</b>	<b>\$ 153,290</b>

# Summary of General Dentists, Production Per General Doctor Practice



## PRODUCTION PER GENERAL DOCTOR PRACTICE

### 2023 Average Revenue & Expenses Percentages

#### ALL REVENUE RANGES

	Percentage
<b>Gross Receipts</b>	<b>100.00%</b>
<b><u>Staff Compensation</u></b>	
<b>Staff Salaries</b>	
Salaries - Hygienists	8.49%
Salaries - Assistants	5.45%
Salaries - Office Staff	9.87%
<b>Total Staff Salaries</b>	<b>23.81%</b>
<b>Staff Costs</b>	
Payroll Taxes	2.11%
Health Insurance	0.83%
Retirement Plan	0.73%
Uniforms, Education & Other	0.77%
<b>Total Staff Costs</b>	<b>4.44%</b>
<b>Total Staff Compensation</b>	<b>28.25%</b>
<b><u>Cost of Services</u></b>	
Dental Supplies & Drugs	8.17%
Lab Expenses	5.18%
<b>Total Cost of Services</b>	<b>13.35%</b>
<b><u>Facilities Expenses</u></b>	
Depreciation & Amortization	2.13%
Equipment Leases	0.06%
Insurance	1.27%
Rent & Parking	3.87%
Repairs, Maintenance & Janitorial	0.98%
Telephone	0.30%
Real Estate Taxes	0.14%
Utilities	0.66%
<b>Total Facilities Expenses</b>	<b>9.41%</b>

# PRODUCTION PER GENERAL DOCTOR PRACTICE

## 2023 Average Revenue & Expenses Percentages

### ALL REVENUE RANGES

	Percentage
<b><u>Administrative Expenses</u></b>	
Professional Fees	1.24%
Staff Development	0.08%
Advertising & Promotion	2.33%
Bank & Credit Card Fees	0.98%
Payroll & Computer Service	1.25%
Dues & Subscriptions	0.25%
Meals & Entertainment	0.45%
Interest	0.87%
Office Supplies & Expenses	1.37%
Postage	0.10%
Permits & Licenses	0.32%
Entity Income Taxes	0.00%
<b>Total Administrative Expenses</b>	<b>9.24%</b>
<b>Operating Income Before Dentists' Compensation &amp; Benefits</b>	<b>39.75%</b>
<b><u>Associates' Compensation</u></b>	
Associates' Salaries & Earnings	8.36%
Payroll Taxes	0.41%
Health Insurance	0.15%
Retirement Plan	0.12%
Uniforms, Education & Other	0.41%
<b>Total Associates' Compensation</b>	<b>9.45%</b>
<b><u>Owners' Benefits</u></b>	
Health Insurance	0.73%
Life Insurance	0.22%
Disability Insurance	0.01%
Retirement Plan	1.82%
Uniforms, Education & Other	0.89%
Travel & Auto	0.94%
<b>Total Owners' Benefits</b>	<b>4.61%</b>
<b>Net Income Before Owners' Compensation</b>	<b>25.69%</b>

**PRODUCTION PER GENERAL DOCTOR PRACTICE**  
**2023 Average Revenue & Expenses Percentages**  
**COMPARATIVE PRODUCTION: ALL REVENUE RANGES**

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 922,697</b>	<b>100.00%</b>	<b>\$ 968,928</b>	<b>100.00%</b>	<b>\$ (46,231)</b>
<b><u>Staff Compensation</u></b>					
<b><u>Staff Salaries</u></b>					
Salaries - Hygienists	78,357	8.49%	79,550	8.21%	(1,193)
Salaries - Assistants	50,275	5.45%	53,366	5.51%	(3,091)
Salaries - Office Staff	91,037	9.87%	110,173	11.37%	(19,136)
<b>Total Staff Salaries</b>	<b>219,669</b>	<b>23.81%</b>	<b>243,089</b>	<b>25.09%</b>	<b>(23,420)</b>
<b><u>Staff Costs</u></b>					
Payroll Taxes	19,447	2.11%	20,544	2.12%	(1,097)
Health Insurance	7,644	0.83%	10,626	1.10%	(2,982)
Retirement Plan	6,706	0.73%	5,678	0.59%	1,028
Uniforms, Education & Other	7,085	0.77%	4,471	0.46%	2,614
<b>Total Staff Costs</b>	<b>40,882</b>	<b>4.44%</b>	<b>41,319</b>	<b>4.27%</b>	<b>(437)</b>
<b>Total Staff Compensation</b>	<b>260,551</b>	<b>28.25%</b>	<b>284,408</b>	<b>29.36%</b>	<b>(23,857)</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	75,340	8.17%	82,201	8.48%	(6,861)
Lab Expenses	47,827	5.18%	48,414	5.00%	(587)
<b>Total Cost of Services</b>	<b>123,167</b>	<b>13.35%</b>	<b>130,615</b>	<b>13.48%</b>	<b>(7,448)</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	19,663	2.13%	39,621	4.09%	(19,958)
Equipment Leases	592	0.06%	264	0.03%	328
Insurance	11,693	1.27%	10,138	1.05%	1,555
Rent & Parking	35,688	3.87%	38,430	3.97%	(2,742)
Repairs, Maintenance & Janitorial	9,044	0.98%	10,539	1.09%	(1,495)
Telephone	2,796	0.30%	3,375	0.35%	(579)
Real Estate Taxes	1,301	0.14%	1,119	0.12%	182
Utilities	6,126	0.66%	5,328	0.55%	798
<b>Total Facilities Expenses</b>	<b>86,903</b>	<b>9.41%</b>	<b>108,814</b>	<b>11.25%</b>	<b>(21,911)</b>

# PRODUCTION PER GENERAL DOCTOR PRACTICE

## 2023 Average Revenue & Expenses Percentages

### COMPARATIVE PRODUCTION: ALL REVENUE RANGES

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	11,444	1.24%	20,042	2.07%	(8,598)
Staff Development	735	0.08%	1,208	0.12%	(473)
Advertising & Promotion	21,541	2.33%	20,655	2.13%	886
Bank & Credit Card Fees	9,016	0.98%	11,623	1.20%	(2,607)
Payroll & Computer Service	11,548	1.25%	11,465	1.18%	83
Dues & Subscriptions	2,302	0.25%	2,519	0.26%	(217)
Meals & Entertainment	4,178	0.45%	3,643	0.38%	535
Interest	8,068	0.87%	8,017	0.83%	51
Office Supplies & Expenses	12,672	1.37%	14,055	1.45%	(1,383)
Postage	909	0.10%	849	0.09%	60
Permits & Licenses	2,935	0.32%	2,003	0.21%	932
Entity Income Taxes	40	0.00%	379	0.04%	(339)
<b>Total Administrative Expenses</b>	<b>85,388</b>	<b>9.24%</b>	<b>96,458</b>	<b>9.96%</b>	<b>(11,070)</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>366,688</b>	<b>39.75%</b>	<b>348,633</b>	<b>35.95%</b>	<b>18,055</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	77,131	8.36%	72,254	7.46%	4,877
Payroll Taxes	3,762	0.41%	3,664	0.38%	98
Health Insurance	1,421	0.15%	1,498	0.15%	(77)
Retirement Plan	1,096	0.12%	784	0.08%	312
Uniforms, Education & Other	3,824	0.41%	7,249	0.75%	(3,425)
<b>Total Associates' Compensation</b>	<b>87,234</b>	<b>9.45%</b>	<b>85,449</b>	<b>8.82%</b>	<b>1,785</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	6,720	0.73%	6,380	0.66%	340
Life Insurance	1,993	0.22%	2,808	0.29%	(815)
Disability Insurance	121	0.01%	1,197	0.12%	(1,076)
Retirement Plan	16,782	1.82%	7,510	0.78%	9,272
Uniforms, Education & Other	8,230	0.89%	3,972	0.41%	4,258
Travel & Auto	8,634	0.94%	7,099	0.73%	1,535
<b>Total Owners' Benefits</b>	<b>42,480</b>	<b>4.61%</b>	<b>28,966</b>	<b>2.99%</b>	<b>13,514</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 236,974</b>	<b>25.69%</b>	<b>\$ 234,218</b>	<b>24.14%</b>	<b>\$ 2,756</b>



# Specialists

**PERFORMANCE PER PEDIATRIC PRACTICE**  
**2023 Average Revenue & Expenses Percentages**  
**COMPARATIVE PERFORMANCE: ALL REVENUE RANGES**

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 1,711,947</b>	<b>100.00%</b>	<b>\$ 2,626,420</b>	<b>100.00%</b>	<b>\$ (914,473)</b>
<b><u>Staff Compensation</u></b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	94,535	5.52%	243,876	9.29%	(149,341)
Salaries - Assistants	16,295	0.95%	141,361	5.38%	(125,066)
Salaries - Office Staff	169,069	9.88%	131,834	5.02%	37,235
<b>Total Staff Salaries</b>	<b>279,899</b>	<b>16.35%</b>	<b>517,071</b>	<b>19.69%</b>	<b>(237,172)</b>
<b>Staff Costs</b>					
Payroll Taxes	24,554	1.43%	38,310	1.46%	(13,756)
Health Insurance	3,496	0.20%	2,161	0.08%	1,335
Retirement Plan	2,796	0.16%	9,277	0.35%	(6,481)
Uniforms, Education & Other	507	0.03%	11,367	0.43%	(10,860)
<b>Total Staff Costs</b>	<b>31,353</b>	<b>1.82%</b>	<b>61,115</b>	<b>2.32%</b>	<b>(29,762)</b>
<b>Total Staff Compensation</b>	<b>311,252</b>	<b>18.17%</b>	<b>578,186</b>	<b>22.01%</b>	<b>(266,934)</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	64,270	3.75%	74,917	2.85%	(10,647)
Lab Expenses	3,757	0.22%	940	0.04%	2,817
<b>Total Cost of Services</b>	<b>68,027</b>	<b>3.97%</b>	<b>75,857</b>	<b>2.89%</b>	<b>(7,830)</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	4,081	0.24%	127,512	4.85%	(123,431)
Equipment Leases	97	0.01%	11,430	0.44%	(11,333)
Insurance	19,016	1.11%	32,215	1.23%	(13,199)
Rent & Parking	67,126	3.92%	117,891	4.49%	(50,765)
Repairs, Maintenance & Janitorial	10,312	0.60%	16,983	0.65%	(6,671)
Telephone	5,904	0.34%	4,987	0.19%	917
Real Estate Taxes	-	0.00%	-	0.00%	-
Utilities	11,218	0.66%	17,874	0.68%	(6,656)
<b>Total Facilities Expenses</b>	<b>117,754</b>	<b>6.88%</b>	<b>328,892</b>	<b>12.53%</b>	<b>(211,138)</b>

# PERFORMANCE PER PEDIATRIC PRACTICE

## 2023 Average Revenue & Expenses Percentages

### COMPARATIVE PERFORMANCE: ALL REVENUE RANGES

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	50,409	2.94%	22,354	0.85%	28,055
Staff Development	-	0.00%	158	0.01%	(158)
Advertising & Promotion	34,783	2.03%	83,881	3.19%	(49,098)
Bank & Credit Card Fees	22,028	1.29%	15,395	0.59%	6,633
Payroll & Computer Service	31,586	1.85%	84,342	3.21%	(52,756)
Dues & Subscriptions	10,757	0.63%	19,697	0.75%	(8,940)
Meals & Entertainment	4,182	0.24%	12,749	0.49%	(8,567)
Interest	8,917	0.52%	25,241	0.96%	(16,324)
Office Supplies & Expenses	37,650	2.20%	45,042	1.71%	(7,392)
Postage	384	0.02%	438	0.02%	(54)
Permits & Licenses	199	0.01%	10,499	0.40%	(10,300)
Entity Income Taxes	27,516	1.61%	150	0.01%	27,366
<b>Total Administrative Expenses</b>	<b>228,411</b>	<b>13.34%</b>	<b>319,946</b>	<b>12.19%</b>	<b>(91,535)</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>986,503</b>	<b>57.64%</b>	<b>1,323,539</b>	<b>50.38%</b>	<b>(337,036)</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	106,651	6.23%	390,955	14.89%	(284,304)
Payroll Taxes	10,785	0.63%	28,567	1.09%	(17,782)
Health Insurance	-	0.00%	-	0.00%	-
Retirement Plan	-	0.00%	-	0.00%	-
Uniforms, Education & Other	2,930	0.17%	-	0.00%	2,930
<b>Total Associates' Compensation</b>	<b>120,366</b>	<b>7.03%</b>	<b>419,522</b>	<b>15.98%</b>	<b>(299,156)</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	21,744	1.27%	3,945	0.15%	17,799
Life Insurance	-	0.00%	56	0.00%	(56)
Disability Insurance	13,083	0.76%	-	0.00%	13,083
Retirement Plan	2,507	0.15%	6,639	0.25%	(4,132)
Uniforms, Education & Other	25,531	1.49%	-	0.00%	25,531
Travel & Auto	11,783	0.69%	16,730	0.64%	(4,947)
<b>Total Owners' Benefits</b>	<b>74,648</b>	<b>4.36%</b>	<b>27,370</b>	<b>1.04%</b>	<b>47,278</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 791,489</b>	<b>46.23%</b>	<b>\$ 876,647</b>	<b>33.38%</b>	<b>\$ (85,158)</b>

# PERFORMANCE PER ORAL SURGERY PRACTICE

## 2023 Average Revenue & Expenses Percentages

### COMPARATIVE PERFORMANCE: ALL REVENUE RANGES

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 5,475,348</b>	<b>100.00%</b>	<b>\$ 3,797,485</b>	<b>100.00%</b>	<b>\$ 1,677,863</b>
<b><u>Staff Compensation</u></b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	86,146	1.57%	-	0.00%	86,146
Salaries - Assistants	81,247	1.48%	172,826	4.55%	(91,579)
Salaries - Office Staff	795,449	14.53%	420,972	11.09%	374,477
<b>Total Staff Salaries</b>	<b>962,842</b>	<b>17.58%</b>	<b>593,798</b>	<b>15.64%</b>	<b>369,044</b>
<b>Staff Costs</b>					
Payroll Taxes	51,350	0.94%	50,509	1.33%	841
Health Insurance	68,016	1.24%	42,624	1.12%	25,392
Retirement Plan	21,586	0.39%	24,205	0.64%	(2,619)
Uniforms, Education & Other	15,115	0.28%	653	0.02%	14,462
<b>Total Staff Costs</b>	<b>156,067</b>	<b>2.85%</b>	<b>117,991</b>	<b>3.11%</b>	<b>38,076</b>
<b>Total Staff Compensation</b>	<b>1,118,909</b>	<b>20.43%</b>	<b>711,789</b>	<b>18.75%</b>	<b>407,120</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	572,250	10.45%	376,651	9.92%	195,599
Lab Expenses	24,458	0.45%	88,486	2.33%	(64,028)
<b>Total Cost of Services</b>	<b>596,708</b>	<b>10.90%</b>	<b>465,137</b>	<b>12.25%</b>	<b>131,571</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	53,995	0.99%	31,404	0.83%	22,591
Equipment Leases	1,392	0.03%	-	0.00%	1,392
Insurance	58,770	1.07%	65,051	1.71%	(6,281)
Rent & Parking	239,359	4.37%	197,374	5.20%	41,985
Repairs, Maintenance & Janitorial	34,166	0.62%	46,479	1.22%	(12,313)
Telephone	29,896	0.55%	24,196	0.64%	5,700
Real Estate Taxes	26,828	0.49%	17,394	0.46%	9,434
Utilities	12,438	0.23%	17,018	0.45%	(4,580)
<b>Total Facilities Expenses</b>	<b>456,844</b>	<b>8.35%</b>	<b>398,916</b>	<b>10.51%</b>	<b>57,928</b>

**PERFORMANCE PER ORAL SURGERY PRACTICE**  
**2023 Average Revenue & Expenses Percentages**  
**COMPARATIVE PERFORMANCE: ALL REVENUE RANGES**

	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	113,751	2.08%	45,450	1.20%	68,301
Staff Development	104	0.00%	-	0.00%	104
Advertising & Promotion	77,358	1.41%	90,581	2.39%	(13,223)
Bank & Credit Card Fees	66,996	1.22%	49,486	1.30%	17,510
Payroll & Computer Service	71,088	1.30%	40,136	1.06%	30,952
Dues & Subscriptions	11,157	0.20%	6,553	0.17%	4,604
Meals & Entertainment	4,616	0.08%	2,135	0.06%	2,481
Interest	17,641	0.32%	11,807	0.31%	5,834
Office Supplies & Expenses	31,387	0.57%	17,118	0.45%	14,269
Postage	2,713	0.05%	2,130	0.06%	583
Permits & Licenses	4,073	0.07%	464	0.01%	3,609
Entity Income Taxes	178,280	3.26%	85,882	2.26%	92,398
<b>Total Administrative Expenses</b>	<b>579,164</b>	<b>10.56%</b>	<b>351,742</b>	<b>9.27%</b>	<b>227,422</b>
<b><u>Operating Income Before</u></b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>2,723,723</b>	<b>49.76%</b>	<b>1,869,901</b>	<b>49.22%</b>	<b>853,822</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	310,587	5.67%	261,427	6.88%	49,160
Payroll Taxes	-	0.00%	-	0.00%	-
Health Insurance	4,365	0.08%	3,404	0.09%	961
Retirement Plan	-	0.00%	-	0.00%	-
Uniforms, Education & Other	150	0.00%	2,420	0.06%	(2,270)
<b>Total Associates' Compensation</b>	<b>315,102</b>	<b>5.75%</b>	<b>267,251</b>	<b>7.03%</b>	<b>47,851</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	-	0.00%	25,781	0.68%	(25,781)
Life Insurance	10,390	0.19%	23,589	0.62%	(13,199)
Disability Insurance	3,308	0.06%	-	0.00%	3,308
Retirement Plan	167,529	3.06%	128,500	3.38%	39,029
Uniforms, Education & Other	16,109	0.29%	4,173	0.11%	11,936
Travel & Auto	41,409	0.76%	43,238	1.14%	(1,829)
<b>Total Owners' Benefits</b>	<b>238,745</b>	<b>4.36%</b>	<b>225,281</b>	<b>5.93%</b>	<b>13,464</b>
<b><u>Net Income Before</u></b>					
<b>Owners' Compensation</b>	<b>\$ 2,169,876</b>	<b>39.65%</b>	<b>\$ 1,377,369</b>	<b>36.26%</b>	<b>\$ 792,507</b>

**PERFORMANCE PER PERIODONTIC PRACTICE**  
**2023 Average Revenue & Expenses Percentages**  
**COMPARATIVE PERFORMANCE: ALL REVENUE RANGES**

	12/31/2023	%	12/31/2022	%	Variance
<b>Gross Receipts</b>	<b>\$ 897,334</b>	<b>100.00%</b>	<b>\$ 1,065,194</b>	<b>100.00%</b>	<b>\$ (167,860)</b>
<b><u>Staff Compensation</u></b>					
<b>Staff Salaries</b>					
Salaries - Hygienists	62,885	7.01%	129,163	12.13%	(66,278)
Salaries - Assistants	24,700	2.75%	51,088	4.80%	(26,388)
Salaries - Office Staff	78,156	8.71%	141,132	13.25%	(62,976)
<b>Total Staff Salaries</b>	<b>165,741</b>	<b>18.47%</b>	<b>321,383</b>	<b>30.18%</b>	<b>(155,642)</b>
<b>Staff Costs</b>					
Payroll Taxes	14,771	1.65%	25,867	2.43%	(11,096)
Health Insurance	30,192	3.36%	33,691	3.16%	(3,499)
Retirement Plan	-	0.00%	-	0.00%	-
Uniforms, Education & Other	1,760	0.20%	3,565	0.33%	(1,805)
<b>Total Staff Costs</b>	<b>46,723</b>	<b>5.21%</b>	<b>63,123</b>	<b>5.92%</b>	<b>(16,400)</b>
<b>Total Staff Compensation</b>	<b>212,464</b>	<b>23.68%</b>	<b>384,506</b>	<b>36.10%</b>	<b>(172,042)</b>
<b><u>Cost of Services</u></b>					
Dental Supplies & Drugs	38,096	4.25%	93,673	8.79%	(55,577)
Lab Expenses	-	0.00%	-	0.00%	-
<b>Total Cost of Services</b>	<b>38,096</b>	<b>4.25%</b>	<b>93,673</b>	<b>8.79%</b>	<b>(55,577)</b>
<b><u>Facilities Expenses</u></b>					
Depreciation & Amortization	-	0.00%	-	0.00%	-
Equipment Leases	-	0.00%	-	0.00%	-
Insurance	20,180	2.25%	28,685	2.69%	(8,505)
Rent & Parking	39,129	4.36%	82,961	7.79%	(43,832)
Repairs, Maintenance & Janitorial	6,514	0.73%	13,872	1.30%	(7,358)
Telephone	6,261	0.70%	-	0.00%	6,261
Real Estate Taxes	-	0.00%	-	0.00%	-
Utilities	-	0.00%	9,152	0.86%	(9,152)
<b>Total Facilities Expenses</b>	<b>72,084</b>	<b>8.04%</b>	<b>134,670</b>	<b>12.64%</b>	<b>(62,586)</b>

**PERFORMANCE PER PERIODONTIC PRACTICE**  
**2023 Average Revenue & Expenses Percentages**  
**COMPARATIVE PERFORMANCE: ALL REVENUE RANGES**

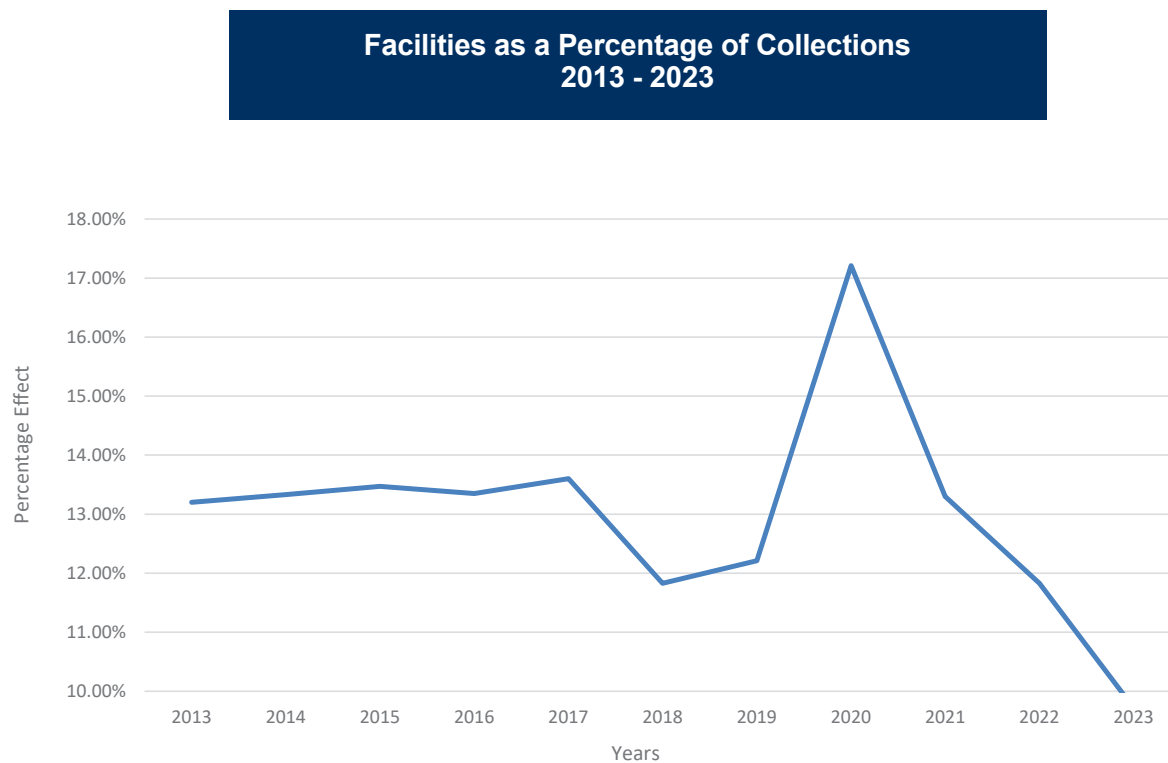
	12/31/2023	%	12/31/2022	%	Variance
<b><u>Administrative Expenses</u></b>					
Professional Fees	34,900	3.89%	22,454	2.11%	12,446
Staff Development	3,000	0.33%	-	0.00%	3,000
Advertising & Promotion	12,886	1.44%	20,179	1.89%	(7,293)
Bank & Credit Card Fees	4,665	0.52%	16,440	1.54%	(11,775)
Payroll & Computer Service	12,013	1.34%	10,330	0.97%	1,683
Dues & Subscriptions	8,269	0.92%	6,310	0.59%	1,959
Meals & Entertainment	20,764	2.31%	18,742	1.76%	2,022
Interest	5,409	0.60%	1,960	0.18%	3,449
Office Supplies & Expenses	18,205	2.03%	22,831	2.14%	(4,626)
Postage	1,233	0.14%	1,187	0.11%	46
Permits & Licenses	239	0.03%	1,179	0.11%	(940)
Entity Income Taxes	-	0.00%	-	0.00%	-
<b>Total Administrative Expenses</b>	<b>121,583</b>	<b>13.55%</b>	<b>121,612</b>	<b>11.40%</b>	<b>(29)</b>
<b>Operating Income Before</b>					
<b>Dentists' Compensation &amp; Benefits</b>	<b>453,107</b>	<b>50.48%</b>	<b>330,733</b>	<b>31.07%</b>	<b>122,374</b>
<b><u>Associates' Compensation</u></b>					
Associates' Salaries & Earnings	-	0.00%	-	0.00%	-
Payroll Taxes	-	0.00%	-	0.00%	-
Health Insurance	-	0.00%	-	0.00%	-
Retirement Plan	-	0.00%	-	0.00%	-
Uniforms, Education & Other	-	0.00%	-	0.00%	-
<b>Total Associates' Compensation</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b><u>Owners' Benefits</u></b>					
Health Insurance	-	0.00%	27,344	2.57%	(27,344)
Life Insurance	-	0.00%	-	0.00%	-
Disability Insurance	-	0.00%	-	0.00%	-
Retirement Plan	-	0.00%	3,066	0.29%	(3,066)
Uniforms, Education & Other	1,097	0.12%	3,611	0.34%	(2,514)
Travel & Auto	54,725	6.10%	35,722	3.35%	19,003
<b>Total Owners' Benefits</b>	<b>55,822</b>	<b>6.22%</b>	<b>69,743</b>	<b>6.55%</b>	<b>(13,921)</b>
<b>Net Income Before</b>					
<b>Owners' Compensation</b>	<b>\$ 397,285</b>	<b>44.26%</b>	<b>\$ 260,990</b>	<b>24.52%</b>	<b>\$ 136,295</b>

# Charts & Graphs



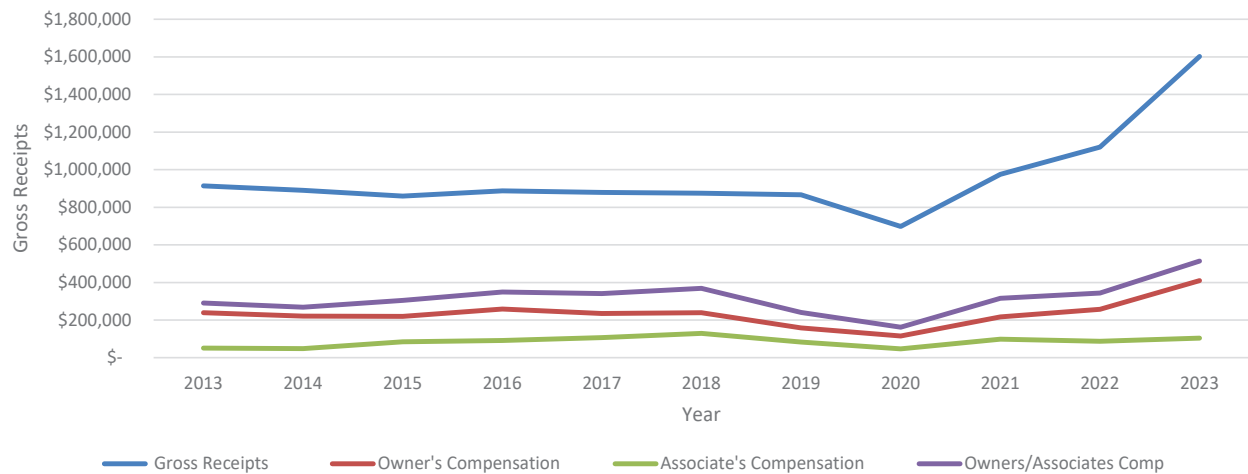
## HISTORICAL PERFORMANCE

### Facilities as a Percentage of Collections

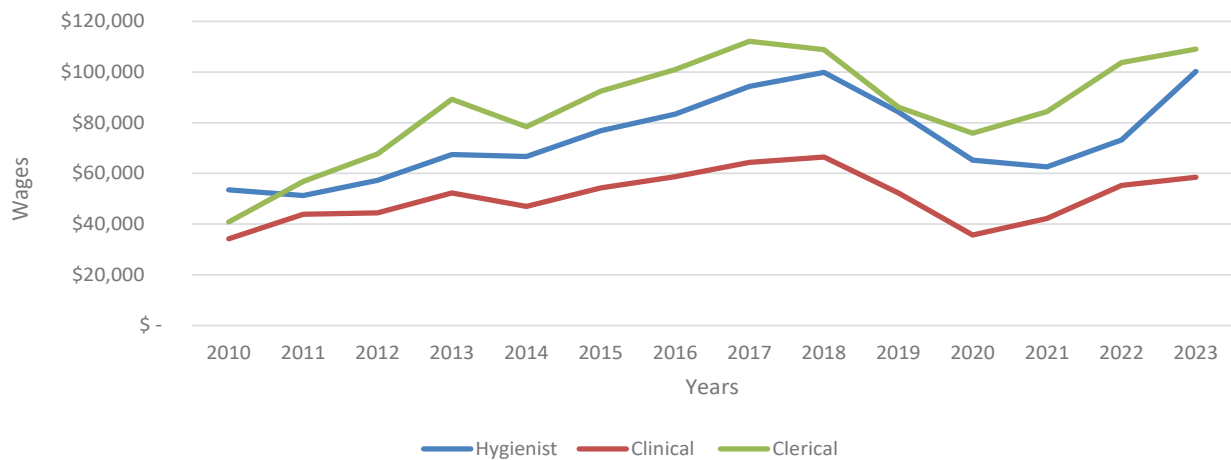


## OWNERS' & ASSOCIATES' COMPENSATION CHARTS

### Owners' & Associates' Compensation Percentage 2013 - 2023



### Hygienist, Clinical & Clerical Wages 2010 - 2023

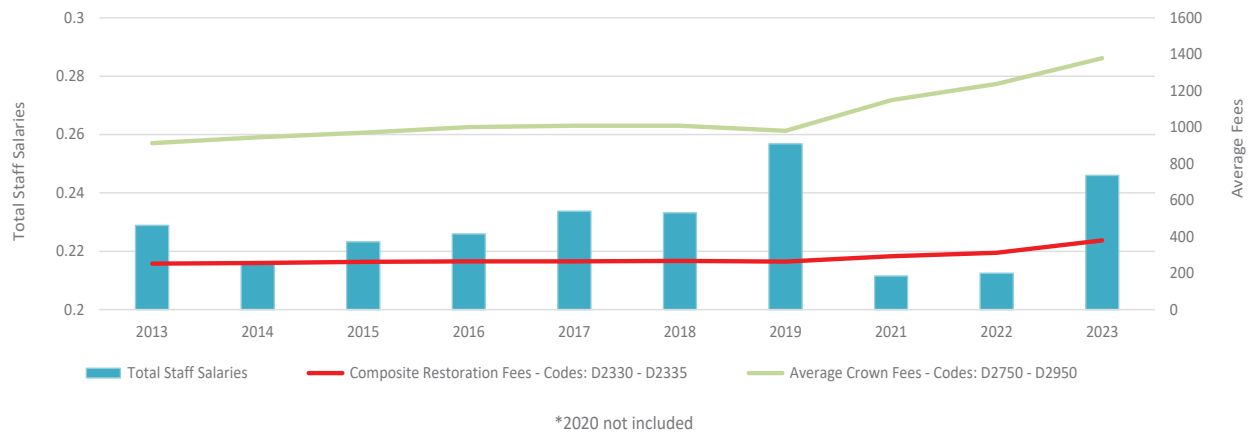


## DENTAL FEE SURVEY FOR GENERAL DENTISTS

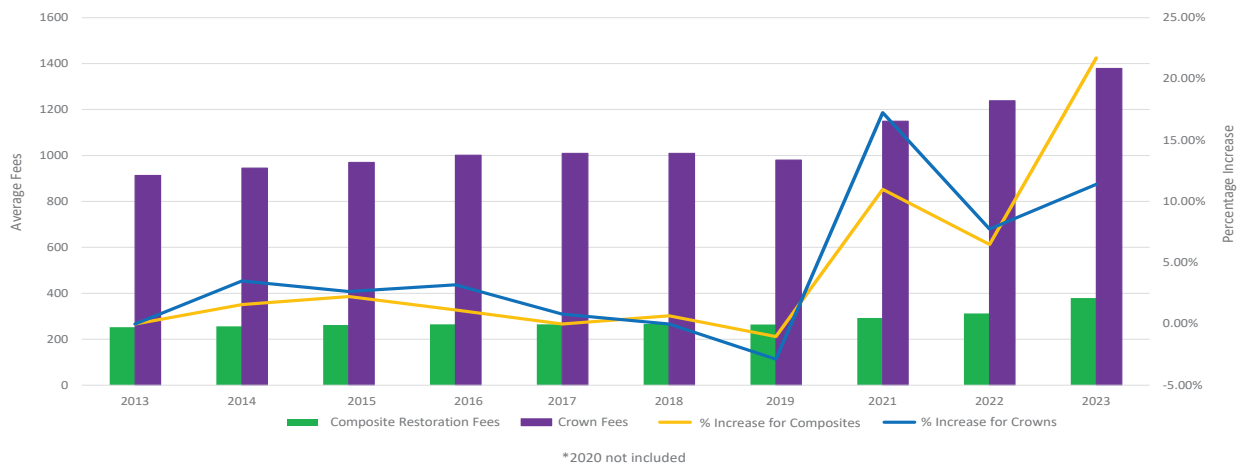
<u>ADA Code</u>	<u>Service</u>	<u>Average Fee</u>	<u>80th Percentile Fee</u>
<b>Diagnostic</b>			
D0120	Periodic Oral Exam	99	101
D0150	Comprehensive Oral Exam	159	170
D0210	FM X-Ray, Including BW	201	219
D0272	Bitewing X-Ray (2)	66	76
D0274	Bitewing X-Ray (4)	92	98
<b>Preventive</b>			
D1110	Prophylaxis - Adult	147	154
D1120	Prophylaxis - Child	107	117
D1208	Topical Application of Fluoride	52	60
D1351	Sealants (Per Tooth)	86	92
<b>Resin Composite Restorations</b>			
D2330	1 Surface Anterior	272	294
D2331	2 Surfaces Anterior	324	363
D2332	3 Surfaces Anterior	418	459
D2335	4+ Surfaces Anterior	505	564
D2391	1 Surface Posterior	275	301
D2392	2 Surfaces Posterior	363	385
D2393	3 Surfaces Posterior	437	462
D2394	4+ Surfaces Posterior	530	571
<b>Crown, Single Restoration</b>			
D2750	Crown - Porcelain with Gold	1837	1983
D2790	Crown - High Noble Metal (Full Gold)	1868	2072
D2950	Crown Build-Up Including Pins	433	492
<b>Periodontics</b>			
D4341	Perio Scaling/Planing, 4+ Teeth/Quadrant	373	413
D4355	Full Mouth Debridement	276	308
D4910	Perio Maintenance	205	230
D4210	Gingivectomy or Gingivoplasty 4+ Contiguous Teeth	850	1065
D4211	Gingivectomy or Gingivoplasty 1-3 Teeth Per Quadrant	453	583
<b>Endosteal Implant</b>			
D6010	Surgical Placement of Implant Body	2761	3089
D6056	Prefab Abutment, Including Placement	1338	1338
D6057	Custom Abutment Including Placement	1192	1363
D6058	Abutment Supported Porcelain/Ceramic Crown	2049	2245
D6059	Abutment Supported Porcelain Fused to Metal Crown	2007	2122

## SALARIES & FEES AVERAGE ANALYSIS FOR BETTER PERFORMING PRACTICES

### Salaries, Composite Restoration Fees & Crown Fees Comparative



### Yearly Analysis of Composite Restorations & Crown Fees





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