

SCHEDULE 1
DENTAL PRACTITIONERS
 High and Low Ranges and Averages
 for years ending by March 31, 2016

	Range		Average	% of Fees Received
	High	Low		
Fees Received	2,691,949	114,720	858,345	100.00%
Salaries - general	1,180,001	0	83,920	9.78%
Salaries - assistants	254,572	0	53,615	6.25%
Salaries - hygienists	259,521	0	84,454	9.84%
Contract labor	88,200	0	2,881	0.34%
Payroll taxes - staff	51,839	0	18,737	2.18%
Staff retirement contributions	70,586	0	8,113	0.95%
Employee benefit plans	55,318	0	6,571	0.77%
Staff meetings & parties	11,712	0	1,031	0.12%
Professional supplies	291,452	0	59,634	6.95%
Laboratory fees	176,826	0	51,242	5.97%
Occupancy expense	181,480	0	53,364	6.22%
Repairs, decorate & service contracts	28,112	0	6,303	0.73%
Insurance - business	49,845	0	6,750	0.79%
Telephone	16,132	0	3,935	0.46%
Office supplies	60,984	0	10,586	1.23%
Promotion & advertising	135,483	0	18,044	2.10%
Meetings & seminars	32,485	0	3,334	0.39%
Professional & other fees	67,018	0	15,426	1.80%
Bank & credit card fees	32,571	0	6,213	0.72%
Dues, licenses & subscriptions	14,514	0	3,186	0.37%
Auto & employee travel	10,708	0	1,459	0.17%
Computer expense	32,288	0	4,238	0.49%
Expenses Disbursed	2,102,444	0	503,037	58.61%
Net Income Before Owner Compensation,				
Depreciation, Interest & Covenants	589,505	114,720	355,308	41.39%
Depreciation, amortization &				
leased equipment	512,848	0	28,934	3.37%
Interest paid	65,587	(3,274)	6,581	0.77%
Covenants, contracts & agreements	275,885	0	10,702	1.25%
Net Income Before Owner Compensation	1,372,207	0	309,090	36.01%

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