

(e) *Ownership*

Of the 49 dental school facilities:

Owned by the governments of 23 States and 1 territory	24
Owned by private, nonprofit organizations	25
Total	49

(f) *Current Value*

The estimated value of the 49 dental school facilities, including land, as of the end of 1965 was \$176.5 million.

B. COSTS AND USER CHARGES

1. CONSTRUCTION COSTS AND OPERATING COSTS

(a) *Construction Costs*

Recent experience indicates that the average current dental school tuition cost per entering (first year) class student is \$100,000. The actual cost of the entering class student in a specific school may range from \$50,000 to \$150,000. The range reflects local construction costs, the requirements of the school's educational service and research programs, and other factors.

(b) *Operating Costs*

The per student average annual operating cost of dental schools in the academic year 1963-64 was \$4,578.

Breakdown of the 1963-64 average

PUBLIC SCHOOLS	
at:	Cost
200 and under	\$5,253
201 to 300	6,004
301 and over	4,854
All public schools	5,362
PRIVATE SCHOOLS	
at:	Cost
200 and under	\$4,917
201 to 300	3,727
301 and over	3,618
All private schools	4,005
All schools	4,578

2. USER CHARGES

(a) "User Charges" as applied to dental schools, has these two parts:

- (1) Tuition and fees; and
- (2) Patient clinic fees.

According to the latest available estimates, these two "user charges" supply the following percentages of operating costs:

- (1) Tuition and fees, 26 percent.
- (2) Patient clinic fees, 20 percent.

(b) It is apparent from the above, that the "user charges" meet only 46 percent of operating costs. It follows that:

- (1) They are not sufficient to meet any part of the annual debt service payments on the indebtedness incurred to finance the capital costs of the facilities; and
- (2) There are no situations where "user charges" exceed the operating costs.