FINANCIAL DATA FOR PRACTICE # 9516	GENERAL DENTISTRY
Raleigh, North Carolina	Owner/Operator Purchase

The following statistics are based on assumptions that the subject practice will continue to be operated as it has been in the past. Variation from past performance are 1) increase in fees for each year; 2) no production increase occurs; and 3) overhead expenses increase each year. Fee and overhead increases are based on estimates of inflation and can be adjusted.
The purpose of this summary is to demonstrate the individual practice revenues and profitability of this particular practice.

PRACTICE FINANCIAL SUMMARY

AMOUNT OF INCOME PERSONALLY GENERATED BY PURCHASER $716,271

PURCHASER COMPENSATION AT 35% FOR PRODUCTION. $250,695

NOW CONSIDER THE PRACTICE PROFIT. THIS IS AN AMOUNT OVER AND ABOVE PURCHASER'S PRODUCTION COMPENSATION .

THE PROFIT IS A BENEFIT OF OWNERSHIP OF THE PRACTICE.
ONLY PRACTICE OWNERS REALIZE THIS PRACTICE PROFIT.

IN THIS PRACTICE, THE PROFIT, AFTER ALL EXPENSES AND PURCHASER SALARY COMPENSATION HAVE BEEN PAID IS $162,244

THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, RESULTS IN A RATE OF 17%

TO COMPARE THIS OPPORTUNITY TO OTHER OPPORTUNITIES, WHETHER THEY ARE ASSOCIATESHIPS OR OTHER PRACTICES TO PURCHASE, LOOK AT SEVERAL KEY DATA POINTS.	SUBJECT PRACTICE
1. HOW DOES THE ALTERNATIVE COMPARE WITH AFTER DEBT SERVICE AND BEFORE TAX NET INCOME	$282,245
2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME	39%
3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER	$112,184
4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS	$394,429
5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION	55%

FINANCIAL DATA FOR PRACTICE # 9516	GENERAL DENTISTRY		
Raleigh, North Carolina	Owner/Operator Purchase		

The following summary illustrates a projected year's income and expenses for the subject practice which incorporates an increase in fees and overhead expense but no increase in production. This summary is not a representation or warranty of future practice performance. Purchasers should obtain qualified legal and accounting counsel prior to any purchase decisions. NOTE: Practice price does not include accounts receivable.

PRACTICE INCOME		**$**	**%**
EXPECTED GROSS COLLECTIONS		$1,161,845	100.0%
	HYGIENE COMPONENT	$445,575	38.4%
	DENTIST COMPONENT	$716,271	61.6%
	RETAINED SELLER		
	ASSOCIATE		
	PURCHASER	$716,271	61.6%
VARIABLE EXPENSES		**$**	**%**
	WAGES, PAYROLL TAX, ETC.	$476,434	41.0%
	LABORATORY	$61,258	5.3%
	CLINICAL SUPPLIES	$62,042	5.3%
	OTHER VARIABLE EXPENSE	$60,818	5.2%
	TOTAL VARIABLE EXPENSE	**$660,551**	**56.9%**
FIXED EXPENSES		**$**	**%**
	RENT	$43,200	3.7%
	PHONE, UTILITIES	$9,708	0.8%
	LEGAL & ACCOUNTING	$9,785	0.8%
	INSURANCE	$7,725	0.7%
	OTHER FIXED EXPENSE	$17,937	1.5%
	TOTAL FIXED EXPENSE	**$88,355**	**7.6%**
PRACTICE DEBT SERVICE		**$**	**%**
	INTEREST	$54,809	4.7%
	PRINCIPAL	$75,884	6.5%
	TOTAL DEBT SERVICE	**$130,693**	**11.2%**
SUMMARY		**$**	**%**
	EXPECTED COLLECTIONS	$1,161,845	100.0%
	EXPECTED EXPENSES	$748,907	64.5%
	PRACTICE DEBT SERVICE	$130,693	11.2%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.		**$282,245**	**39%**

THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:	**$**	**%**
PRACTICE SALES PRICE & PERCENT OF GROSS	$925,000	83%
WORKING CAPITAL	$56,000	
TOTAL PRACTICE LOAN	$981,000	
PRACTICE LOAN INTEREST RATE	6.00%	
PRACTICE LOAN TERM (MONTHS)	120	
MONTHLY PRACTICE PAYMENT	$10,891	11%
MONTHLY PRACTICE PAYMENTS	$10,891	11%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT	$26,157	27%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION	$250,695	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY	$162,244	17%
PURCHASER TAX SAVINGS AND 1ST YEAR EQUITY INCREASE	$112,184	
LESS PRACTICE DEBT SERVICE	($130,693)	
SALARY + PROFIT +TAX SAVINGS + EQUITY - DEBT SERVICE / % OF PERSONAL PRODUCTIO	**$394,429**	**55%**

DATA FOR PRACTICE # 9516	PRICE: $XXXX (ENTER A GIVEN PRICE OR DELETE CELL IF THERE'S A PRICE)
GENERAL DENTISTRY Owner/Operator Purchase	

The following data is provided by the owner of the practice. It is believed to the best of the owner's knowledge to be a true and accurate representation of the facts of the practice. It is the responsibility of any purchaser to verify all information contained herein and to seek qualified counsel in the interpretation and verification thereof.

OFFICE DATA	
SQUARE FOOTAGE OF OFFICE	1,200
EXPANDABLE FOOTAGE	
TOTAL MO. RENT EXP.	$3,600
PRICE PER SQUARE FOOT	$36.00
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	
PROXIMITY OF PARKING PLACES	Contiguous
# EQUIPPED OPS	4
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	
NUMBER OF OPERATORIES USED PRIMARILY BY DENTIST(S)	2
NUMBER OF OPERATORIES USED PRIMARILY BY HYGIENIST(S)	2
NUMBER OF UNPLUMBED AND EMPTY OPERATORIES	
DO YOU OWN YOUR BUILDING? YES OR NO	NO
DO YOU WISH TO SELL THE BUILDING? YES OR NO	NO
IF NOT APPRAISED, ESTIMATED BUILDING PRICE	
IF NOT SOLD, MONTHLY RENTAL AMOUNT	
ANNUAL REAL ESTATE TAXES	
ANNUAL REAL ESTATE INSURANCE COST	
DATE OF LEASE i.e. "6/1/2016"	
DATE LEASE ENDS - i.e. "1/1/2020"	
IS THERE AN OPTION TO PURCHASE?	
RENEWAL OPTIONS	May renew for another 10 years
BUILDING VALUE TO BE USED	
PURCHASER MORTGAGE INTEREST RATE	6.00%
PURCHASER MORTGAGE TERM - YEARS	20
PURCHASER MONTHLY PAYMENT	
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	
WORK SCHEDULE	
PLANS AFTER SALE OF PRACTICE	Full retirement, travel, family
DAYS/WEEK CURRENTLY WORKED	4.0
HOW MANY DAYS WOULD YOU PREFER TO WORK FOR BUYER	
DESIRED WORK DAYS/WEEK 1ST YR	
DESIRED WORK DAYS/WEEK 2ND YR	
DESIRED WORK DAYS/WEEK 3RD YR	
DESIRED WORK DAYS/WEEK 4TH YR	
DESIRED WORK DAYS/WEEK 5TH YR	
DESIRED WORK DAYS/WEEK 6TH YR	

PRACTICE DATA	
MANAGEMENT CONSULTANT IN LAST 5 YRS? IF SO WHO?	No
RESULTS	
DESCRIBE INTERNAL MARKETING	Patient education and chairside cheerleading; we email birthday
DESCRIBE EXTERNAL MARKETING	Minimal. The annual publication of The Scout Guide; TSG sends a
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	No
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	None
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	No
WHAT TYPE RECALL SYSTEM	
WHAT TYPE COMPUTER SYSTEM	Eaglesoft
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
ESTIMATE NUMBER OF DIFFERENT PATIENTS IN LAST 18 MONTHS	
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	16
AVERAGE NUMBER PATIENTS TREATED PER DAY BY DENTIST(S)	12
AVERAGE NUMBER PATIENTS TREATED PER DAY BY HYGIENISTS	7
HOW FAR AHEAD IS DENTIST SCHEDULED?	1 month
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	6 months
PRACTICE DATA	
% INCOME FROM CASH	30%
% OF PATIENTS PAYING CASH	30%
% INCOME FROM FEE FOR SERVICE INSURANCE	65%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	65%
% INCOME FROM DISCOUNT FEE INSURANCE	
% OF PATIENTS WITH DISCOUNT FEE INSURANCE	
% PRACTICE INCOME FROM MEDICAID	5%
% OF PATIENTS WITH MEDICAID	5%
% PRACTICE INCOME FROM REDUCED FEE PLANS	5%
% OF PATIENTS WITH REDUCED FEE PLANS	5%
SCHEDULING DATA	
MONDAY	8 AM - 4:30 PM
TUESDAY	8 AM - 4:30 PM
WEDNESDAY	7 AM - 3:30PM
THURSDAY	7 AM - 3:30PM
FRIDAY	Closed
SATURDAY	Closed
DAYS WORKED PER WEEK	4
OWNER HOURS WORKED PER WEEK	40
ASSOCIATE HOURS WORKED PER WEEK	
HYGIENIST HOURS WORKED PER WEEK	36
DENTIST PATIENT VISITS PER YEAR	2,304
HYGIENE PATIENT VISITS PER YEAR	3,000
NUMBER OF DAYS WORKED PER YEAR	192
NUMBER OF WEEKS WORKED PER YEAR	48
COLLECTION DATA	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	$149,525
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	$97,559
ACCOUNTS RECEIVABLES - 31-60 DAYS	$3,113
ACCOUNTS RECEIVABLE - 61-90 DAYS	$9,559
ACCOUNTS RECEIVABLE >90 DAYS	$39,294

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	38%
OPERATIVE	26%
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	2%
REMOVABLE PROSTHETICS	1%
FIXED PROSTHETICS	1%
ENDODONTICS	1%
PERIODONTICS	3%
ORAL SURGERY	1%
COSMETIC	
TMJ TREATMENT	
DIAGNOSTIC	24%
OTHER	3%
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	
REVENUES SOURCES	
IS ANY OF YOUR REPORTED INCOME FROM ANY OTHER	
SOURCE THAN PATIENT TREATMENT FROM THIS PRACTICE?	
IF SO HOW MUCH IN CURRENT PERIOD?	
IF SO , HOW MUCH FOR LAST YEAR?	
IF SO HOW MUCH FOR THE PREVIOUS YEAR?	
WHAT IS THE SOURCE OF THIS OTHER INCOME?	
FEE SCHEDULE	
ADULT PROPHY 01110	$161
TWO SURFACE ANTERIOR COMPOSITE 02331	$353
CORE BUILD-UP 02950	$466
CROWN - GOLD/PORCELAIN 02750	
ANTERIOR CANAL ROOT CANAL 03310	$1,301
PANORAMIC X-RAY 00330	
TWO SURFACE POSTERIOR COMPOSITE 02392	$407
CROWN - PORCELAIN CERAMIC 02740	$1,890
LABIAL PORCELAIN VENEER 02962	$1,190
BICUSPID ROOT CANAL 03320	$1,484
AVERAGE OF FEES	$907
PERCENT OF FEE PARITY	119%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	500,000
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	10
WITHIN	5 miles
MAJOR EMPLOYERS IN AREA	SAS, NCSU and other colleges & universities; a number of biotech
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	Growing steadily
YEAR BEGINNING PRACTICE IN CITY	1990
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	2011
RIGHT OR LEFT HANDED	Right
PURCHASE OR SCRATCH START	Scratch in 1990/purchased in 2011

STAFF DATA						
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS
FRONT OFFICE	2016	YES		$68,664	$39.00	
PATIENT COORDINATOR						
FRONT OFFICE	2021	YES		$54,112	$32.00	
FRONT OFFICE						
FRONT OFFICE						
ASSISTANT	2019	YES		$62,810	$36.00	
ASSISTANT	2020	YES		$59,072	$33.00	
ASSISTANT						
ASSISTANT						
ASSISTANT						
HYGIENIST	2013	YES		$76,234	5500%	
HYGIENIST	2023	YES		$12,797	6000%	
HYGIENIST	2020	YES		$12,595	$55.00	
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATES						
UNFILLED POSITIONS TO I						

WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?	
COST OF BENEFITS PROVIDED FOR EACH EMPLOYEE	
DO YOU HIRE ANY UNPAID FAMILY MEMBERS?	No
WHAT POSITION DO THEY HOLD?	
WHAT IS FAIR MARKET WAGE FOR THEIR JOB?	
ARE THERE ANY EMPLOYEES WHO ARE PAID MORE OR LESS THAN THE NORMAL SALARY FOR THEIR POSITION?	
WHAT POSITIONS AND WHAT IS AMOUNT OF OVER/UNDER COMPENSATION FOR EACH	

COLLECTION CENTERS			
	1/1/2026 - 6/30/2026	**2025**	**2024**
GROSS COLLECTIONS	$558,580	$1,106,596	$1,075,494
OWNER COLLECTIONS	$344,363	$682,200	$663,040
HYGIENIST COLLECTIONS	$214,217	$424,396	$412,452
ASSOCIATE COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT			
HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT	$76,234-$83,164	0%	

CONFORMITY DATA			
DOES YOUR PRACTICE MEET OSHA STANDARDS? WHY NOT?	Yes		
DOES YOUR PRACTICE MEET HIPAA STANDARDS? WHY NOT?	Yes		
ANY DISCIPLINARY ACTION IN LAST 7 YRS? EXPLAIN	No		
ANY PRACTICE LAWSUITS FILED IN PAST TEN YRS. EXPLAIN	No		
DESCRIBE ANY HEALTH PROBLEMS WHICH WOULD AFFECT	None		
YOUR PRACTICE OF DENTISTRY?			
INSURANCE EXPLANATION			
TOTAL EXPENSE FOR INSURANCE IN CURRENT PERIOD			
HOW MUCH OF TOTAL IS FOR OWNER HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR STAFF HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR OTHER OWNER BENEFITS?			
HOW MUCH OF TOTAL IS FOR MALPRACTICE INSURANCE?			
HOW MUCH FOR TOTAL IS FOR BUILDING INSURANCE?			
TAXES AND LICENSES EXPLANATION			
TOTAL EXPENSE FOR TAXES			
HOW MUCH OF TOTAL IS FOR PAYROLL TAXES?			
HOW MUCH OF TOTAL IS FOR STAFF PAYROLL TAX?			
HOW MUCH OF TOTAL IS FOR OWNER PAYROLL TAX?			
HOW MUCH OF TOTAL IS AD VALOREM (PRACTICE EQUIP)?			
HOW MUCH OF TOTAL IS FOR REAL ESTATE TAXES?			
PENSION EXPLANATION AND 401k COMBINED			
TOTAL EXPENSES FOR PENSION PLAN			
HOW MUCH OF TOTAL IS FOR STAFF			
HOW MUCH OF TOTAL IS FOR OWNER?			
BENEFITS EXPLANATION			
TOTAL EXPENSE FOR EMPLOYEE BENEFITS			
HOW MUCH OF TOTAL IS FOR STAFF?			
HOW MUCH OF TOTAL IS FOR OWNER?			
TEN HIGHEST INCOME SC	**% OF PRX INCOME**	**% OF YOUR FEE**	% OF PATIENTS ON
PLAN NAME - BE SURE TO LIST DELTA PREMIERE IF YOU HAVE	**FROM THIS PLAN**	**THIS PLAN PAYS**	THIS PLAN
Delta Dental		16%	
BCBS		16%	
Cigna		12%	
United Healthcare		12%	
Metlife		12%	
Ameritas		11%	
Liberty Dental		3%	
Aetna		2%	
Principal		2%	
Guardian		2%	
United Concordia		2%	
Humana		1%	
Delta Dental		1%	
	TOTAL	93%	