

North Raleigh NC	GENERAL DENTISTRY	Owner/Operator Purchase												
FINANCIAL DATA SUMMARY FOR PRACTICE		9543												
<p>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.</p> <p>The purpose of this summary is to demonstrate the individual practice revenues and profitability of this particular practice.</p>														
<div>PRACTICE FINANCIAL SUMMARY</div> <div> <div>AMOUNT OF INCOME PERSONALLY GENERATED BY PURCHASER</div> <div>\$441,998</div> </div> <div> <div>PURCHASER COMPENSATION AT 35% FOR PRODUCTION.</div> <div>\$154,699</div> </div> <div> <div>NOW CONSIDER THE PRACTICE PROFIT. THIS IS AN AMOUNT OVER AND ABOVE PURCHASER'S PRODUCTION COMPENSATION .</div> </div> <div> <div>THE PROFIT IS A BENEFIT OF OWNERSHIP OF THE PRACTICE. ONLY PRACTICE OWNERS REALIZE THIS PRACTICE PROFIT.</div> </div> <div> <div>IN THIS PRACTICE, THE PROFIT, AFTER ALL EXPENSES AND PURCHASER SALARY COMPENSATION HAVE BEEN PAID IS</div> <div>\$100,820</div> </div> <div> <div>THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, RESULTS IN A RATE OF</div> <div>15%</div> </div>														
<div>TO COMPARE THIS OPPORTUNITY TO OTHER OPPORTUNITIES, WHETHER THEY ARE ASSOCIATESHIPS OR OTHER PRACTICES TO PURCHASE, LOOK AT SEVERAL KEY DATA POINTS.</div> <table border="1"> <thead> <tr> <th></th> <th>SUBJECT PRACTICE</th> </tr> </thead> <tbody> <tr> <td>1. HOW DOES THE ALTERNATIVE COMPARE WITH AFTER DEBT SERVICE AND BEFORE TAX NET INCOME</td> <td>\$164,260</td> </tr> <tr> <td>2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME</td> <td>37%</td> </tr> <tr> <td>3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER</td> <td>\$75,484</td> </tr> <tr> <td>4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS</td> <td>\$239,744</td> </tr> <tr> <td>5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION</td> <td>54%</td> </tr> </tbody> </table>				SUBJECT PRACTICE	1. HOW DOES THE ALTERNATIVE COMPARE WITH AFTER DEBT SERVICE AND BEFORE TAX NET INCOME	\$164,260	2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME	37%	3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER	\$75,484	4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS	\$239,744	5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION	54%
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FINANCIAL DATA		FOR PRACTICE GENERAL DENTISTRY		
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		\$713,074	100.0%	
	HYGIENE COMPONENT	\$271,076	38.0%	
	DENTIST COMPONENT	\$441,998	62.0%	
	RETAINED SELLER			
	ASSOCIATE			
	PURCHASER	\$441,998	62.0%	
VARIABLE EXPENSES		\$	%	
	WAGES, PAYROLL TAX, ETC.	\$255,770	35.9%	
	LABORATORY	\$24,137	3.4%	
	CLINICAL SUPPLIES	\$58,108	8.1%	
	OTHER VARIABLE EXPENSE	\$32,696	4.6%	
TOTAL VARIABLE EXPENSE		\$370,711	52.0%	
FIXED EXPENSES		\$	%	
	RENT	\$43,872	6.2%	
	PHONE, UTILITIES	\$2,990	0.4%	
	LEGAL & ACCOUNTING	\$9,785	1.4%	
	INSURANCE	\$7,725	1.1%	
	OTHER FIXED EXPENSE	\$22,472	3.2%	
TOTAL FIXED EXPENSE		\$86,844	12.2%	
PRACTICE DEBT SERVICE		\$	%	
	INTEREST	\$38,271	5.4%	
	PRINCIPAL	\$52,988	7.4%	
TOTAL DEBT SERVICE		\$91,259	12.8%	
SUMMARY		\$	%	
	EXPECTED COLLECTIONS	\$713,074	100.0%	
	EXPECTED EXPENSES	\$457,555	64.2%	
	PRACTICE DEBT SERVICE	\$91,259	12.8%	
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.		\$164,260	37%	
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:				
		\$	%	
PRACTICE SALES PRICE & PERCENT OF GROSS		\$535,000	78%	
WORKING CAPITAL		\$150,000		
TOTAL PRACTICE LOAN		\$685,000		
PRACTICE LOAN INTEREST RATE		6.00%		
PRACTICE LOAN TERM (MONTHS)		120		
MONTHLY PRACTICE PAYMENT		\$7,605	13%	
MONTHLY PRACTICE PAYMENTS		\$7,605	13%	
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT		\$9,810	17%	
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION		\$154,699		
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY		\$100,820	15%	
PURCHASER TAX SAVINGS AND 1ST YEAR EQUITY INCREASE		\$75,484		
LESS PRACTICE DEBT SERVICE		(\$91,259)		
SALARY + PROFIT +TAX SAVINGS + EQUITY - DEBT SERVICE / % OF PERSONAL PRODUCTIC		\$239,744	54%	

North Raleigh NC		Owner/Operator Purchase
DATA	FOR PRACTICE NUMBER	GENERAL DENTISTRY
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	1,469	
EXPANDABLE FOOTAGE	1,000	
TOTAL MO. RENT EXP.	\$3,656	
PRICE PER SQUARE FOOT	\$29.87	
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes	
NUMBER OF PARKING SPACES	40-50	
PROXIMITY OF PARKING PLACES	at building	
# 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	\$4,000	
ANNUAL REAL ESTATE TAXES	\$2,500	
ANNUAL REAL ESTATE INSURANCE COST	\$3,500	
DATE OF LEASE i.e. "6/1/2016"	February 25, 2021	
DATE LEASE ENDS - i.e. "1/1/2020"	February 28, 2026	
IS THERE AN OPTION TO PURCHASE?	No	
RENEWAL OPTIONS	None	
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	\$32.68	
WORK SCHEDULE		
PLANS AFTER SALE OF PRACTICE	Retirement	
DAYS/WEEK CURRENTLY WORKED	2.0	
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?	n/a
RESULTS	
DESCRIBE INTERNAL MARKETING	high patient referral rate
DESCRIBE EXTERNAL MARKETING	through committee connections
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Yes, DDS is working less.
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	No
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Mostly yes
WHAT TYPE RECALL SYSTEM	Re-appoint at RDH visits.
WHAT TYPE COMPUTER SYSTEM	Dentrix
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
ESTIMATE NUMBER OF DIFFERENT PATIENTS IN LAST 18 MONTHS	1,250
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	11
AVERAGE NUMBER PATIENTS TREATED PER DAY BY DENTIST(S)	10
AVERAGE NUMBER PATIENTS TREATED PER DAY BY HYGIENISTS	8
HOW FAR AHEAD IS DENTIST SCHEDULED?	2-3 weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	10 weeks
PRACTICE DATA	
% INCOME FROM CASH	21%
% OF PATIENTS PAYING CASH	21%
% INCOME FROM FEE FOR SERVICE INSURANCE	79%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	79%
% INCOME FROM DISCOUNT FEE INSURANCE	
% OF PATIENTS WITH DISCOUNT FEE INSURANCE	
% PRACTICE INCOME FROM MEDICAID	
% OF PATIENTS WITH MEDICAID	
% PRACTICE INCOME FROM REDUCED FEE PLANS	
% OF PATIENTS WITH REDUCED FEE PLANS	
SCHEDULING DATA	
MONDAY	8AM - 4PM
TUESDAY	8AM - 5PM
WEDNESDAY	
THURSDAY	8AM - 4PM
FRIDAY	
SATURDAY	
DAYS WORKED PER WEEK	3
OWNER HOURS WORKED PER WEEK	15
ASSOCIATE HOURS WORKED PER WEEK	8 (Monday)
HYGIENIST HOURS WORKED PER WEEK	23
DENTIST PATIENT VISITS PER YEAR	
HYGIENE PATIENT VISITS PER YEAR	
NUMBER OF DAYS WORKED PER YEAR	
NUMBER OF WEEKS WORKED PER YEAR	48
COLLECTION DATA	
	99%
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$109,900
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$63,449
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$1,221
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$4,704
ACCOUNTS RECEIVABLE >90 DAYS	\$40,524

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	40%
OPERATIVE	53%
PEDODONTICS	1%
ORTHODONTICS	
IMPLANTS	4%
REMOVABLE PROSTHETICS	1%
FIXED PROSTHETICS	
ENDODONTICS	
PERIODONTICS	1%
ORAL SURGERY	
COSMETIC	
TMJ TREATMENT	
DIAGNOSTIC	
OTHER	
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	Implant placement, OS
REVENUES SOURCES	
IS ANY OF YOUR REPORTED INCOME FROM ANY OTHER	
SOURCE THAN PATIENT TREATMENT FROM THIS PRACTICE?	No
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	\$138
TWO SURFACE ANTERIOR COMPOSITE 02331	\$306
CORE BUILD-UP 02950	\$383
CROWN - GOLD/PORCELAIN 02750	\$1,530
ANTERIOR CANAL ROOT CANAL 03310	\$806
PANORAMIC X-RAY 00330	\$166
TWO SURFACE POSTERIOR COMPOSITE 02392	\$334
CROWN - PORCELAIN CERAMIC 02740	\$1,530
LABIAL PORCELAIN VENEER 02962	\$1,530
BICUSPID ROOT CANAL 03320	\$979
AVERAGE OF FEES	\$770
PERCENT OF FEE PARITY	78%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	482,000
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	180,000
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	
	WITHIN
MAJOR EMPLOYERS IN AREA	
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	
YEAR BEGINNING PRACTICE IN CITY	1988
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	1988
RIGHT OR LEFT HANDED	Right
PURCHASE OR SCRATCH START	Scratch

STAFF DATA						
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS
FRONT OFFICE		Yes		\$56,331	\$35.00	\$9,000
PATIENT COORDINATOR						
FRONT OFFICE						
FRONT OFFICE						
FRONT OFFICE						
ASSISTANT		Yes		\$40,065	\$30.00	\$3,700
ASSISTANT						
ASSISTANT						
ASSISTANT						
ASSISTANT						
HYGIENIST				\$65,031		
HYGIENIST				\$12,865		
HYGIENIST		Yes		\$56,160	\$53.00	\$4,500
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATE						
ASSOCIATE						
ASSOCIATE						
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						
	2024	2023	2022			
GROSS COLLECTIONS	\$963,833	\$1,102,230	\$1,060,863			
OWNER COLLECTIONS	\$420,633	\$434,929	\$647,299			
HYGIENIST COLLECTIONS	\$375,625	\$444,955	\$398,213			
ASSOCIATE COLLECTIONS	\$167,877	\$219,208	\$14,902			
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT						
HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT		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	
the 3rd or 4th dentist involved.			
DESCRIBE ANY HEALTH PROBLEMS WHICH WOULD AFFECT YOUR PRACTICE OF DENTISTRY?		None	
INSURANCE EXPLANATION			
TOTAL EXPENSE FOR INSURANCE IN CURRENT PERIOD		\$4,800	
HOW MUCH OF TOTAL IS FOR OWNER HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR STAFF HEALTH INSURANCE?		\$4,800	
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
Aetna	5%	5%	
Ameritas	16%	65%	
Cigna	8%	65%	
Delta	26%	80%	
Metlife	20%	55%	
	75%		