

FINANCIAL DATA FOR PRACTICE # 9550		GENERAL DENTISTRY	
Raleigh Area		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		\$499,845	
PURCHASER COMPENSATION AT 35% FOR PRODUCTION.		\$174,946	
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 \$166,661			
THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, RESULTS IN A RATE OF 13%			
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		\$208,703	
2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME		42%	
3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER		\$90,591	
4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS		\$299,294	
5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION		60%	

FINANCIAL DATA FOR PRACTICE # 9550		GENERAL DENTISTRY	
Raleigh Area		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		\$657,690	100.0%
	HYGIENE COMPONENT	\$157,846	24.0%
	DENTIST COMPONENT	\$499,845	76.0%
	RETAINED SELLER		
	ASSOCIATE		
	PURCHASER	\$499,845	76.0%
VARIABLE EXPENSES		\$	%
	WAGES, PAYROLL TAX, ETC.	\$161,720	24.6%
	LABORATORY	\$28,667	4.4%
	CLINICAL SUPPLIES	\$34,233	5.2%
	OTHER VARIABLE EXPENSE	\$26,023	4.0%
TOTAL VARIABLE EXPENSE		\$250,644	38.1%
FIXED EXPENSES		\$	%
	PHONE, UTILITIES	\$12,817	1.9%
	LEGAL & ACCOUNTING	\$9,690	1.5%
	INSURANCE	\$7,650	1.2%
	OTHER FIXED EXPENSE	\$35,283	5.4%
TOTAL FIXED EXPENSE		\$65,440	9.9%
DEBT SERVICE FOR PRACTICE AND BULDING		\$	%
	INTEREST	\$70,911	10.8%
	PRINCIPAL	\$61,993	9.4%
TOTAL DEBT SERVICE		\$132,903	20.2%
SUMMARY		\$	%
	EXPECTED COLLECTIONS	\$657,690	100.0%
	EXPECTED EXPENSES	\$316,084	48.1%
	PRACTICE DEBT SERVICE	\$132,903	20.2%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.		\$208,703	42%
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:		\$	%
PRACTICE SALES PRICE & PERCENT OF GROSS		\$530,000	84%
WORKING CAPITAL		\$32,000	
TOTAL PRACTICE LOAN		\$562,000	
PRACTICE LOAN INTEREST RATE		6.00%	
PRACTICE LOAN TERM (MONTHS)		120	
MONTHLY PRACTICE PAYMENT		\$6,239	11%
BUILDING PRICE		\$675,000	
MONTHLY BUILDING MORTGAGE PAYMENTS		\$4,836	9%
MONTHLY PRACTICE AND BUILDING PAYMENTS		\$11,075	20%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT		\$8,159	15%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION		\$174,946	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY		\$166,661	30%
PURCHASER TAX SAVINGS AND 1ST YEAR EQUITY INCREASE		\$90,591	
LESS DEBT SERVICE FOR PRACTICE AND BULDING		(\$132,903)	
SALARY + PROFIT +TAX SAVINGS + EQUITY - DEBT SERVICE / % OF PERSONAL PRODUCTIO		\$299,294	60%

DATA FOR PRACTICE # 9550	
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	1,755
EXPANDABLE FOOTAGE	
TOTAL MO. RENT EXP.	\$3,000
PRICE PER SQUARE FOOT	\$20.51
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	20
PROXIMITY OF PARKING PLACES	Out front
# EQUIPPED OPS	4
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	4
NUMBER OF OPERATORIES USED PRIMARILY BY DENTIST(S)	2
NUMBER OF OPERATORIES USED PRIMARILY BY HYGIENIST(S)	1
NUMBER OF UNPLUMBED AND EMPTY OPERATORIES	
DO YOU OWN YOUR BUILDING? YES OR NO	YES
DO YOU WISH TO SELL THE BUILDING? YES OR NO	YES
IF NOT APPRAISED, ESTIMATED BUILDING PRICE	\$570,000
IF NOT SOLD, MONTHLY RENTAL AMOUNT	
ANNUAL REAL ESTATE TAXES	\$3,012
ANNUAL REAL ESTATE INSURANCE COST	\$1,800
DATE OF LEASE i.e. "6/1/2016"	
DATE LEASE ENDS - i.e. "1/1/2020"	
IS THERE AN OPTION TO PURCHASE?	
RENEWAL OPTIONS	
BUILDING VALUE TO BE USED	\$675,000
PURCHASER MORTGAGE INTEREST RATE	6.00%
PURCHASER MORTGAGE TERM - YEARS	20
PURCHASER MONTHLY PAYMENT	\$4,836
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	\$33.07
WORK SCHEDULE	
PLANS AFTER SALE OF PRACTICE	Possibly work part time at another practice
DAYS/WEEK CURRENTLY WORKED	3.0
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	None
DESCRIBE EXTERNAL MARKETING	None
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	No
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	Nitrous Oxide
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	No
WHAT TYPE RECALL SYSTEM	Next appointment made at the time current appointment
WHAT TYPE COMPUTER SYSTEM	Softdent
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
ESTIMATE NUMBER OF DIFFERENT PATIENTS IN LAST 18 MONTHS	614
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	8
AVERAGE NUMBER PATIENTS TREATED PER DAY BY DENTIST(S)	7
AVERAGE NUMBER PATIENTS TREATED PER DAY BY HYGIENISTS	7
HOW FAR AHEAD IS DENTIST SCHEDULED?	2 weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	6 month recall
PRACTICE DATA	
% INCOME FROM CASH	32%
% OF PATIENTS PAYING CASH	32%
% INCOME FROM FEE FOR SERVICE INSURANCE	50%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	50%
% INCOME FROM DISCOUNT FEE INSURANCE	18%
% OF PATIENTS WITH DISCOUNT FEE INSURANCE	18%
% PRACTICE INCOME FROM MEDICAID	
% OF PATIENTS WITH MEDICAID	
% PRACTICE INCOME FROM REDUCED FEE PLANS	18%
% OF PATIENTS WITH REDUCED FEE PLANS	18%
SCHEDULING DATA	
MONDAY	8 AM - 5 PM
TUESDAY	7 AM - 5 PM
WEDNESDAY	8 AM - 5 PM
THURSDAY	
FRIDAY	
SATURDAY	
DAYS WORKED PER WEEK	3
OWNER HOURS WORKED PER WEEK	24
ASSOCIATE HOURS WORKED PER WEEK	
HYGIENIST HOURS WORKED PER WEEK	24
DENTIST PATIENT VISITS PER YEAR	
HYGIENE PATIENT VISITS PER YEAR	
NUMBER OF DAYS WORKED PER YEAR	151
NUMBER OF WEEKS WORKED PER YEAR	48
COLLECTION DATA	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$62,133
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$41,693
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$9,261
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$1,871
ACCOUNTS RECEIVABLE >90 DAYS	\$9,308

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	24%
OPERATIVE	42%
PEDODONTICS	
ORTHODONTICS	4%
IMPLANTS	
REMOVABLE PROSTHETICS	9%
FIXED PROSTHETICS	12%
ENDODONTICS	1%
PERIODONTICS	1%
ORAL SURGERY	1%
COSMETIC	
TMJ TREATMENT	
DIAGNOSTIC	4%
OTHER	2%
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?	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	\$126
TWO SURFACE ANTERIOR COMPOSITE 02331	\$285
CORE BUILD-UP 02950	\$390
CROWN - GOLD/PORCELAIN 02750	\$1,545
ANTERIOR CANAL ROOT CANAL 03310	\$1,067
PANORAMIC X-RAY 00330	\$157
TWO SURFACE POSTERIOR COMPOSITE 02392	\$329
CROWN - PORCELAIN CERAMIC 02740	\$1,490
LABIAL PORCELAIN VENEER 02962	\$1,545
BICUSPID ROOT CANAL 03320	\$1,208
AVERAGE OF FEES	\$814
PERCENT OF FEE PARITY	83%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	75,977
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	
	WITHIN
MAJOR EMPLOYERS IN AREA	School system, Dell Technology, Apex Tool Group, ATI Industrial
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	Population increasing
YEAR BEGINNING PRACTICE IN CITY	2001
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	2001
RIGHT OR LEFT HANDED	Right
PURCHASE OR SCRATCH START	Purchase

STAFF DATA						
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS
OFFICE MANAGER	2010	No		\$65,000		
PATIENT COORDINATOR						
FRONT OFFICE						
FRONT OFFICE						
FRONT OFFICE						
ASSISTANT	2022	Possibly		\$41,500		
ASSISTANT						
ASSISTANT						
ASSISTANT						
ASSISTANT						
HYGIENIST	2019	Possibly		\$58,000		
HYGIENIST						
HYGIENIST						
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATE						
ASSOCIATE						
ASSOCIATE						
WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?						
COST OF BENEFITS PROVIDED FOR EACH EMPLOYEE				401K safe harbor - 3%, wife, dds, and RDH participate		
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				Office Manager		
COMPENSATION FOR EACH				\$20,000		
COLLECTION CENTERS						
	10/9/2025	2024	2023			
GROSS COLLECTIONS	\$513,482	\$653,290	\$633,622			
OWNER COLLECTIONS	\$390,246	\$496,500	\$481,552			
HYGIENIST COLLECTIONS	\$123,236	\$156,790	\$152,069			
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
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	
DESCRIBE ANY HEALTH PROBLEMS WHICH WOULD AFFECT YOUR PRACTICE OF DENTISTRY?		None	
INSURANCE EXPLANATION			
TOTAL EXPENSE FOR INSURANCE IN CURRENT PERIOD		\$16,800	
HOW MUCH OF TOTAL IS FOR OWNER HEALTH INSURANCE?		\$16,800	
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?		\$1,600	
HOW MUCH FOR TOTAL IS FOR BUILDING INSURANCE?		\$2,548	
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 S	% 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 Premier	18%		
	18%		