

FINANCIAL DATA FOR PRACTICE # 9554 Charleston Area	GENERAL DENTISTRY Owner/Operator Purchase
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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	\$347,122
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PURCHASER COMPENSATION AT 35% FOR PRODUCTION.	\$121,493
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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	\$89,787
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THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, RESULTS IN A RATE OF	17%
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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	\$141,337
2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME	41%
3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER	\$62,377
4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS	\$203,714
5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION	59%

FINANCIAL DATA FOR PRACTICE # 9554		GENERAL DENTISTRY	
Charleston 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		\$616,768	100.0%
	HYGIENE COMPONENT	\$269,646	43.7%
	DENTIST COMPONENT	\$347,122	56.3%
	RETAINED SELLER		
	ASSOCIATE		
	PURCHASER	\$347,122	56.3%
VARIABLE EXPENSES		\$	%
	WAGES, PAYROLL TAX, ETC.	\$233,862	37.9%
	LABORATORY	\$22,975	3.7%
	CLINICAL SUPPLIES	\$41,434	6.7%
	OTHER VARIABLE EXPENSE	\$23,581	3.8%
TOTAL VARIABLE EXPENSE		\$321,852	52.2%
FIXED EXPENSES		\$	%
	RENT	\$57,000	9.2%
	PHONE, UTILITIES	\$5,241	0.8%
	LEGAL & ACCOUNTING	\$1,262	0.2%
	INSURANCE	\$7,725	1.3%
	OTHER FIXED EXPENSE	\$12,409	2.0%
TOTAL FIXED EXPENSE		\$83,636	13.6%
PRACTICE DEBT SERVICE		\$	%
	INTEREST	\$29,332	4.8%
	PRINCIPAL	\$40,611	6.6%
TOTAL DEBT SERVICE		\$69,943	11.3%
SUMMARY		\$	%
	EXPECTED COLLECTIONS	\$616,768	100.0%
	EXPECTED EXPENSES	\$405,488	65.7%
	PRACTICE DEBT SERVICE	\$69,943	11.3%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.		\$141,337	41%
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:			
		\$	%
	PRACTICE SALES PRICE & PERCENT OF GROSS	\$495,000	83%
	WORKING CAPITAL	\$30,000	
	TOTAL PRACTICE LOAN	\$525,000	
	PRACTICE LOAN INTEREST RATE	6.00%	
	PRACTICE LOAN TERM (MONTHS)	120	
	MONTHLY PRACTICE PAYMENT	\$5,829	11%
	MONTHLY PRACTICE PAYMENTS	\$5,829	11%
	ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT	\$10,374	20%
	PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION	\$121,493	
	PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY	\$89,787	17%
	PURCHASER TAX SAVINGS AND 1ST YEAR EQUITY INCREASE	\$62,377	
	LESS PRACTICE DEBT SERVICE	(\$69,943)	
SALARY + PROFIT + TAX SAVINGS + EQUITY - DEBT SERVICE / % OF PERSONAL PRODUCTION		\$203,714	59%

DATA FOR PRACTICE # 9554	
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	1,500
EXPANDABLE FOOTAGE	n/a
TOTAL MO. RENT EXP.	\$4,750
PRICE PER SQUARE FOOT	\$38.00
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	10+
PROXIMITY OF PARKING PLACES	Outside front door
# 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"	June 1, 2026
DATE LEASE ENDS - i.e. "1/1/2020"	May 31, 2031
IS THERE AN OPTION TO PURCHASE?	
RENEWAL OPTIONS	2 - 5 year terms
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	Move away from Mount Pleasant and be dental school instructor
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?	Consultant to help with new lease.
RESULTS	
DESCRIBE INTERNAL MARKETING	Ask for referrals.
DESCRIBE EXTERNAL MARKETING	n/a
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	n/a
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	n/a
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Yes
WHAT TYPE RECALL SYSTEM	Patient recall at hygiene appointment.
WHAT TYPE COMPUTER SYSTEM	Eaglesoft
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
ESTIMATE NUMBER OF DIFFERENT PATIENTS IN LAST 18 MONTHS	1,500
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	12
AVERAGE NUMBER PATIENTS TREATED PER DAY BY DENTIST(S)	6
AVERAGE NUMBER PATIENTS TREATED PER DAY BY HYGIENISTS	15
HOW FAR AHEAD IS DENTIST SCHEDULED?	1 week
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	6 months
PRACTICE DATA	
% INCOME FROM CASH	25%
% OF PATIENTS PAYING CASH	20%
% INCOME FROM FEE FOR SERVICE INSURANCE	25%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	20%
% INCOME FROM DISCOUNT FEE INSURANCE	50%
% OF PATIENTS WITH DISCOUNT FEE INSURANCE	60%
% PRACTICE INCOME FROM MEDICAID	
% OF PATIENTS WITH MEDICAID	
% PRACTICE INCOME FROM REDUCED FEE PLANS	50%
% OF PATIENTS WITH REDUCED FEE PLANS	60%
SCHEDULING DATA	
MONDAY	8AM-5PM
TUESDAY	8AM-5PM
WEDNESDAY	
THURSDAY	8AM-5PM
FRIDAY	8AM-3PM
SATURDAY	
DAYS WORKED PER WEEK	4
OWNER HOURS WORKED PER WEEK	32
ASSOCIATE HOURS WORKED PER WEEK	
HYGIENIST HOURS WORKED PER WEEK	64
DENTIST PATIENT VISITS PER YEAR	871
HYGIENE PATIENT VISITS PER YEAR	2,177
NUMBER OF DAYS WORKED PER YEAR	184
NUMBER OF WEEKS WORKED PER YEAR	46
COLLECTION DATA	
	97%
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$24,829
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$20,629
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$1,045
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$47
ACCOUNTS RECEIVABLE >90 DAYS	\$3,106

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	45%
OPERATIVE	26%
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	7%
REMOVABLE PROSTHETICS	
FIXED PROSTHETICS	2%
ENDODONTICS	
PERIODONTICS	
ORAL SURGERY	
COSMETIC	
TMJ TREATMENT	
DIAGNOSTIC	17%
OTHER	3%
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	Removeable prosthodontics, extractions, oral surgery, ortho, endo, perio
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?	n/a
IF SO , HOW MUCH FOR LAST YEAR?	n/a
IF SO HOW MUCH FOR THE PREVIOUS YEAR?	n/a
WHAT IS THE SOURCE OF THIS OTHER INCOME?	n/a
FEE SCHEDULE	
ADULT PROPHY 01110	\$114
TWO SURFACE ANTERIOR COMPOSITE 02331	\$237
CORE BUILD-UP 02950	\$314
CROWN - GOLD/PORCELAIN 02750	\$1,379
ANTERIOR CANAL ROOT CANAL 03310	\$907
PANORAMIC X-RAY 00330	\$136
TWO SURFACE POSTERIOR COMPOSITE 02392	\$269
CROWN - PORCELAIN CERAMIC 02740	\$1,414
LABIAL PORCELAIN VENEER 02962	\$1,481
BICUSPID ROOT CANAL 03320	\$1,056
AVERAGE OF FEES	\$731
PERCENT OF FEE PARITY	74%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	100,000
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	44,000
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	5
WITHIN	1
MAJOR EMPLOYERS IN AREA	Boeing, Bon Secours Mercy Health, Nucor Corporation, Town Of Mt. Pleasant
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	
YEAR BEGINNING PRACTICE IN CITY	2011
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	2011
RIGHT OR LEFT HANDED	RIGHT
PURCHASE OR SCRATCH START	SCRATCH START

STAFF DATA						
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS
FRONT OFFICE	40756	Yes		\$43,362	\$27.00	\$4,500
PATIENT COORDINATOR						
FRONT OFFICE						
FRONT OFFICE						
FRONT OFFICE						
ASSISTANT	45261	Yes		\$33,487	\$28.00	\$2,400
ASSISTANT						
ASSISTANT						
ASSISTANT						
ASSISTANT						
HYGIENIST	41061	Yes		\$66,824	42%	\$6,200
HYGIENIST	43831	Yes		\$58,944	38%	\$6,500
HYGIENIST						
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATES						
UNFILLED POSITIONS TO						
n/a						
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						
				46142	2025	2024
GROSS COLLECTIONS				\$197,903	\$591,814	#REF!
OWNER COLLECTIONS				\$114,784	\$327,989	#REF!
HYGIENIST COLLECTIONS				\$83,119	\$263,824	#REF!
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT						
HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT					0%	

