

FINANCIAL DATA FOR PRACTICE # 9556		GENERAL DENTISTRY	
Columbia 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		\$766,034	
PURCHASER COMPENSATION AT 35% FOR PRODUCTION.		\$268,112	
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 \$231,007			
THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, RESULTS IN A RATE OF 23%			
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		\$374,713	
2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME		49%	
3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER		\$97,552	
4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS		\$472,265	
5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION		62%	

FINANCIAL DATA FOR PRACTICE # 9556		GENERAL DENTISTRY	
Columbia 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		\$1,021,378	100.0%
	HYGIENE COMPONENT	\$255,344	25.0%
	DENTIST COMPONENT	\$766,034	75.0%
	RETAINED SELLER		
	ASSOCIATE		
	PURCHASER	\$766,034	75.0%
VARIABLE EXPENSES		\$	%
	WAGES, PAYROLL TAX, ETC.	\$283,947	27.8%
	LABORATORY	\$38,721	3.8%
	CLINICAL SUPPLIES	\$51,950	5.1%
	OTHER VARIABLE EXPENSE	\$52,401	5.1%
TOTAL VARIABLE EXPENSE		\$427,019	41.8%
FIXED EXPENSES		\$	%
	PHONE, UTILITIES	\$19,020	1.9%
	LEGAL & ACCOUNTING	\$9,785	1.0%
	INSURANCE	\$7,725	0.8%
	OTHER FIXED EXPENSE	\$60,415	5.9%
TOTAL FIXED EXPENSE		\$96,945	9.5%
DEBT SERVICE FOR PRACTICE AND BUILDING		\$	%
	INTEREST	\$57,415	5.6%
	PRINCIPAL	\$65,286	6.4%
TOTAL DEBT SERVICE		\$122,701	12.0%
SUMMARY		\$	%
	EXPECTED COLLECTIONS	\$1,021,378	100.0%
	EXPECTED EXPENSES	\$523,965	51.3%
	PRACTICE DEBT SERVICE	\$122,701	12.0%
EXPCYD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.		\$374,713	49%
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:		\$	%
PRACTICE SALES PRICE & PERCENT OF GROSS		\$701,000	71%
WORKING CAPITAL		\$49,000	
TOTAL PRACTICE LOAN		\$750,000	
PRACTICE LOAN INTEREST RATE		6.00%	
PRACTICE LOAN TERM (MONTHS)		120	
MONTHLY PRACTICE PAYMENT		\$8,327	10%
BUILDING PRICE		\$265,000	
MONTHLY BUILDING MORTGAGE PAYMENTS		\$1,899	2%
MONTHLY PRACTICE AND BUILDING PAYMENTS		\$10,225	12%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT		\$6,851	8%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION		\$268,112	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY		\$231,007	31%
PURCHASER TAX SAVINGS AND 1ST YEAR EQUITY INCREASE		\$97,552	
LESS DEBT SERVICE FOR PRACTICE AND BUILDING		(\$122,701)	
SALARY + PROFIT +TAX SAVINGS + EQUITY - DEBT SERVICE / % OF PERSONAL PRODUCTIO		\$473,970	62%

DATA FOR PRACTICE # 9556		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		1,946
EXPANDABLE FOOTAGE		
TOTAL MO. RENT EXP.		\$800
PRICE PER SQUARE FOOT		\$4.93
IS OFFICE HANDICAPPED ACCESSIBLE?		Yes
NUMBER OF PARKING SPACES		18
PROXIMITY OF PARKING PLACES		On Site
# 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		Yes
DO YOU WISH TO SELL THE BUILDING? YES OR NO		Yes
IF NOT APPRAISED, ESTIMATED BUILDING PRICE		\$265,000
IF NOT SOLD, MONTHLY RENTAL AMOUNT		
ANNUAL REAL ESTATE TAXES		\$4,950
ANNUAL REAL ESTATE INSURANCE COST		\$2,500
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		\$265,000
PURCHASER MORTGAGE INTEREST RATE		6.00%
PURCHASER MORTGAGE TERM - YEARS		20
PURCHASER MONTHLY PAYMENT		\$1,899
PURCHASER CURRENT MONTHLY RENT		
PRICE PER SQUARE FOOT		\$11.71
WORK SCHEDULE		
PLANS AFTER SALE OF PRACTICE		Associate should stay on
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	We use Practice by Numbers (PbN) to text our patients, internal
DESCRIBE EXTERNAL MARKETING	Direct mail campaigns
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Yes, we started marketing and using modern technologies. We increased
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	Nitrous Oxide, DOCS
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Yes
WHAT TYPE RECALL SYSTEM	Schedule 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	1,264
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	30
AVERAGE NUMBER PATIENTS TREATED PER DAY BY DENTIST(S)	6
AVERAGE NUMBER PATIENTS TREATED PER DAY BY HYGIENISTS	7
HOW FAR AHEAD IS DENTIST SCHEDULED?	2 Weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	6 Months
PRACTICE DATA	
% INCOME FROM CASH	34%
% OF PATIENTS PAYING CASH	34%
% INCOME FROM FEE FOR SERVICE INSURANCE	66%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	66%
% 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	7:30 AM - 3:30 PM
TUESDAY	7:30 AM - 3:00 PM
WEDNESDAY	7:30 AM - 3:00 PM
THURSDAY	7:30 AM - 3:00 PM
FRIDAY	Closed
SATURDAY	Closed
DAYS WORKED PER WEEK	4
OWNER HOURS WORKED PER WEEK	
ASSOCIATE HOURS WORKED PER WEEK	32
HYGIENIST HOURS WORKED PER WEEK	56
DENTIST PATIENT VISITS PER YEAR	2,290
HYGIENE PATIENT VISITS PER YEAR	1,479
NUMBER OF DAYS WORKED PER YEAR	
NUMBER OF WEEKS WORKED PER YEAR	
COLLECTION DATA	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$203,989
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$70,392
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$12,021
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$10,690
ACCOUNTS RECEIVABLE >90 DAYS	\$110,926

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	25%
OPERATIVE	32%
PEDODONTICS	
ORTHODONTICS	2%
IMPLANTS	
REMOVABLE PROSTHETICS	6%
FIXED PROSTHETICS	5%
ENDODONTICS	3%
PERIODONTICS	5%
ORAL SURGERY	6%
COSMETIC	
TMJ TREATMENT	
DIAGNOSTIC	14%
OTHER	2%
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	Ortho, some oral surgery
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	\$99
TWO SURFACE ANTERIOR COMPOSITE 02331	\$192
CORE BUILD-UP 02950	\$287
CROWN - GOLD/PORCELAIN 02750	\$1,154
ANTERIOR CANAL ROOT CANAL 03310	\$855
PANORAMIC X-RAY 00330	\$122
TWO SURFACE POSTERIOR COMPOSITE 02392	\$185
CROWN - PORCELAIN CERAMIC 02740	\$1,154
LABIAL PORCELAIN VENEER 02962	\$1,154
BICUSPID ROOT CANAL 03320	\$920
AVERAGE OF FEES	\$612
PERCENT OF FEE PARITY	80%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	5,346
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	60,000
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	
	WITHIN
MAJOR EMPLOYERS IN AREA	Amick Farms, Lexington County Schood District 3, Columbia Farms,
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	
YEAR BEGINNING PRACTICE IN CITY	2020
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	2020
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
FRONT OFFICE	2024	Yes		\$22,326		
PATIENT COORDINATOR						
FRONT OFFICE	2020	Yes		\$20,701		
FRONT OFFICE						
FRONT OFFICE						
ASSISTANT						
ASSISTANT						
ASSISTANT	2026	Yes		\$25,988		
ASSISTANT						
ASSISTANT						
HYGIENIST	2025	Yes		\$40,378		
HYGIENIST				\$67,451		
HYGIENIST						
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATES						
UNFILLED POSITIONS TO						
WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?						
COST OF BENEFITS PROVIDED FOR EACH EMPLOYEE						
DO YOU HIRE ANY UNPAID FAMILY MEMBERS?						
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				Hygiene		
COMPENSATION FOR EACH				\$15 hourly		
COLLECTION CENTERS						
				2026	2025	2024
			GROSS COLLECTIONS	\$576,702	\$1,021,549	\$986,107
			OWNER COLLECTIONS	\$432,527	\$766,162	\$739,581
			HYGIENIST COLLECTIONS	\$144,176	\$255,387	\$246,526
			ASSOCIATE COLLECTIONS			
			ASSOCIATE COLLECTIONS			
			ASSOCIATE COLLECTIONS			
			ASSOCIATE COLLECTIONS			
			ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT			
			HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT		0%	

