

**PROFORMA INCOME STATEMENT**  
PRACTICE #BN-952 from P&L

	Jan - Nov 2018	Adjustments	Proforma
Gross Receipts	567,653		567,653
Adjustments	(3,659)		(3,659)
Interst Income	0		0
Miscellaneous Professional Income	4,192		4,192
Uncollected Charges	(2,658)		(2,658)
<b>Net Receipts</b>	<b>565,528</b>		<b>565,528</b>
<b>Expenses:</b>			
Accounting	4,500		4,500
Bank Charges	3,711		3,711
Collection Fees <sup>1</sup>	548	(548)	0
Computer Expenses	541		541
Dental Supplies	19,139		19,139
Dues & Publications	224		224
Electronic Fees	2,192		2,192
Insurance	4,612		4,612
Laboratory	50,422		50,422
Legal & Professional Fees	2,000		2,000
Non-Deductible Expense <sup>2</sup>	92	(92)	0
Office Expense	1,733		1,733
Parking <sup>3</sup>	2,973	(2,973)	0
Patient Refunds	1,341		1,341
Postage	402		402
Rent	43,402		43,402
Repairs & Maintenance	581		581
Reception Room	265		265
Retirement Plan Administration <sup>4</sup>	1,502	(1,502)	0
Salaries & Wages			
Clerical & Assistants	103,273		103,273
Hygienists	52,545		52,545
Staff Expense	313		313
Taxes-Payroll	13,360		13,360
Taxes & Licenses	2,900		2,900
Telephone	2,161		2,161
Waste Disposal	25		25
<b>TOTAL EXPENSES</b>	<b>314,758</b>		
<b>TOTAL ADJUSTMENTS</b>		<b>(5,116)</b>	
<b>TOTAL ADJUSTED EXPENSES</b>			<b>309,642</b>
<b>NET PROFIT</b>	<b>250,770</b>		<b>255,886</b>
<b>ADJUSTED NET PROFIT</b>			<b>255,886</b>

NOTES
<p>1.) Collection Fees: Considered of personal benefit to the owner.  2.) Non-Deductible Expense: Considered of personal benefit to the owner.  3.) Parking: Considered of personal benefit to the owner.  4.) Retirement Plan Administration: Considered of personal benefit to the owner.</p> <p style="text-align: center;"><b>**Above data has not been audited by Western Practice Sales.  It is the Buyer's responsibility to verify if information is true and correct.</b></p>