

<b>Atlanta Area</b>	<b>Periodontal</b>
<b>FINANCIAL DATA SUMMARY FOR PRACTICE</b>	<b>8838</b>
<b>2/24/2016 13:13</b>	

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.**

<b>PRACTICE INCOME</b>				
EXPECTED GROSS COLLECTIONS			\$537,736	100.0%
	HYGIENE COMPONENT		\$87,830	16.3%
	DENTIST COMPONENT		\$449,906	83.7%
	RETAINED SELLER			
	ASSOCIATE			
	PURCHASER		\$449,906	83.7%
<b>VARIABLE EXPENSES</b>				
	WAGES, PAYROLL TAX, ETC.		\$163,577	30.4%
	LABORATORY		\$146	0.0%
	CLINICAL SUPPLIES		\$54,753	10.2%
	OTHER VARIABLE EXPENSE		\$39,987	7.4%
TOTAL VARIABLE EXPENSE INCREASE			\$258,463	48.1%
<b>FIXED EXPENSES</b>				
	RENT		\$34,650	6.4%
	PHONE, UTILITIES		\$16,477	3.1%
	LEGAL & ACCOUNTING		\$6,760	1.3%
	INSURANCE		\$7,800	1.5%
	OTHER FIXED EXPENSE		\$14,397	2.7%
TOTAL FIXED EXPENSE INCREASE			\$80,084	14.9%
<b>DEBT SERVICE (EXCLUDES ANY REAL ESTATE MORTGAGE WHICH IS INCLUDED IN FIXED EXPENSES)</b>				
	INTEREST		\$16,916	3.1%
	PRINCIPAL		\$33,577	6.2%
TOTAL DEBT SERVICE			\$50,493	9.4%
<b>SUMMARY</b>				
EXPECTED COLLECTIONS			\$537,736	100.0%
EXPECTED EXPENSES			\$338,547	63.0%
DEBT SERVICE			\$50,493	9.4%
<b>EXPECTED NET INCOME &amp; PERCENT OF PERSONAL PRODUCTION</b>			<b>\$148,697</b>	<b>33.1%</b>
PURCHASER PRODUCED PRODUCTION			\$449,906	83.7%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION			\$33,577	7.5%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION			\$15,987	3.6%
<b>TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY &amp; % PERSONAL PROD.</b>			<b>\$198,261</b>	<b>44.1%</b>
<b>FIRST YEAR RETURN ON INVESTMENT</b>			<b>\$57,710</b>	<b>15.2%</b>
<b>THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:</b>				
	PRACTICE SALES PRICE & PERCENT OF GROSS		\$380,000	73%
	WORKING CAPITAL		\$26,000	
	TOTAL PRACTICE LOAN		\$406,000	
	PRACTICE LOAN INTEREST RATE		4.50%	
	PRACTICE LOAN TERM IN MONTHS		120	
	PRACTICE MONTHLY PAYMENT		\$4,208	9%
	NA			
	NA			
	TOTAL OF ALL MONTHLY PAYMENT		\$4,208	9%
	ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT		\$3,532	8%

**Atlanta Area**  
**DATA SUMMARY FOR PRACTICE NUMBER 8838**

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.

<b>OFFICE DATA</b>	
SQUARE FOOTAGE OF OFFICE	2,020
EXPANDABLE FOOTAGE	
CURRENT MONTHLY RENTAL i.e. "1200"	\$2,888
PRICE PER SQUARE FOOT	17.15
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	
PROXIMITY OF PARKING PLACES	
TOTAL NUMBER OF EQUIPPED OPERATORIES	4
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	2
NUMBER OF OPERATORIES USED PRIMARILY BY DENTIST(S)	3
NUMBER OF OPERATORIES USED PRIMARILY BY HYGIENIST(S)	1
NUMBER OF UNPLUMBED AND EMPTY OPERATORIES	
DO YOU OWN YOUR BUILDING?	No
DO YOU WISH TO SELL THE BUILDING?	No
WAS BUILDING APPRAISED?	
WHEN?	
APPRAISED PRICE	
IF NOT APPRAISED, ESTIMATED BUILDING PRICE	
IF NOT FOR SALE, MO. RENTAL AMOUNT	
ANNUAL REAL ESTATE TAXES	
ANNUAL REAL ESTATE INSURANCE COST	
DATE OF LEASE i.e. "1/1/99"	
DATE LEASE ENDS - i.e. "1/1/04"	
RENEWAL OPTIONS	
IS THERE AN OPTION TO PURCHASE?	
BUILDING VALUE TO BE USED	#NUM!
PURCHASER MORTGAGE INTEREST RATE	5.00%
PURCHASER MORTGAGE TERM - YEARS	15
PURCHASER MONTHLY PAYMENT	
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	
<b>WORK SCHEDULE</b>	
PLANS AFTER SALE OF PRACTICE	Go home
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	

<b>PRACTICE DATA</b>	
MANAGEMENT CONSULTANT IN LAST 5 YRS? IF SO WHO?	No
RESULTS	
DESCRIBE INTERNAL MARKETING	Marketing on hold; practice patient made brochures
DESCRIBE EXTERNAL MARKETING	
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Yes; In 2010-2011 due to change in economy; the practice has steadily been growing over the past 3 years.
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	Nitrous Oxide, Conscious Sedation
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	
WHAT TYPE RECALL SYSTEM	
WHAT TYPE COMPUTER SYSTEM	
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	814
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	13
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST(S)	10
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST(S)	8
HOW FAR AHEAD IS DENTIST SCHEDULED?	3 Weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	1 Month
<b>PRACTICE DATA</b>	
% INCOME FROM CASH	67%
% OF PATIENTS PAYING CASH	71%
% INCOME FROM FEE FOR SERVICE INSURANCE	33%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	29%
% PRACTICE INCOME FROM REDUCED FEE PLANS	
% OF PATIENTS WITH REDUCED FEE PLANS	
% PRACTICE INCOME FROM CAPTITATION	
% OF PATIENTS WITH CAPITATION	
% PRACTICE INCOME FROM MEDICAID	
% OF PATIENTS WITH MEDICAID	
% PRACTICE INCOME FROM REDUCED FEE PLANS	
% OF PATIENTS WITH REDUCED FEE PLANS	
<b>SCHEDULING DATA</b>	
MONDAY	
TUESDAY	8 AM - 5 PM
WEDNESDAY	8 AM - 5 PM
THURSDAY	8 AM - 5 PM
FRIDAY	8 AM - 5 PM
SATURDAY	
SUNDAY	
OWNER HOURS WORKED PER WEEK	
ASSOCIATE HOURS WORKED PER WEEK	32
HYGIENIST HOURS WORKED PER WEEK	24
DENTIST PATIENT VISITS PER YEAR	
HYGIENE PATIENT VISITS PER YEAR	
NUMBER OF DAYS WORKED PER YEAR	
NUMBER OF WEEKS WORKED PER YEAR	
<b>COLLECTION DATA</b>	
WHAT IS YOUR COLLECTION PERCENTAGE	98%
ACTUAL ACCOUNTS RECEIVABLE BALANCE	
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	
ACCOUNTS RECEIVABLES - 31-60 DAYS	
ACCOUNTS RECEIVABLE - 61-90 DAYS	
ACCOUNTS RECEIVABLE >90 DAYS	

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	
OPERATIVE	
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	
REMOVABLE PROSTHETICS	
FIXED PROSTHETICS	
ENDODONTICS	
PERIODONTICS	
ORAL SURGERY	
COSMETIC	
TMJ TREATMENT	
SOFT TISSUE MANAGEMENT	
DIAGNOSTIC	
TOTAL	
WHAT SERVICES ARE REFERRED OUT?	
<b>REVENUES SOURCES</b>	
IS ANY OF YOUR REPORTED INCOME FROM ANY OTHER SOURCE THAN PATIENT TREATMENT FROM THIS PRACTICE?	
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?	
<b>FEE SCHEDULE</b>	
ADULT PROPHY 01110	\$125
TWO SURFACE ANTERIOR COMPOSITE 02331	
CORE BUILD-UP 02950	
CROWN - GOLD/PORCELAIN 02750	
ANTERIOR CANAL ROOT CANAL 03310	
PANORAMIC X-RAY 00330	\$135
TWO SURFACE POSTERIOR COMPOSITE 02392	
CROWN - PORCELAIN CERAMIC 02740	
LABIAL PORCELAIN VENEER 02962	
BICUSPID ROOT CANAL 03320	
AVERAGE OF FEES	\$130
PERCENT OF FEE PARITY	124%
<b>DEMOGRAPHIC DATA</b>	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES WITHIN	
MAJOR EMPLOYERS IN AREA	Delta, Coca Cola, Emory Medical Centers, Airport, Fort Guillem,
	VA, Home Depot, Pinewood Studios, UPS
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN YOUR DRAWING AREA	

STAFF DATA				
POSITION	YEAR	STAY?	VALUE OF BENEFITS	ANNUAL SALARY AND/OR COMMISSION PERCENT
RECEPTIONIST				
OFFICE MANAGER	2006	Yes		\$59,000
INSURANCE				
OTHER FRONT DESK	2015	Yes		\$25,000
BOOKKEEPER				
ASSISTANT	1998	Yes		\$40,000
ASSISTANT				
ASSISTANT				
ASSISTANT				
HYGIENIST	2004	Yes		\$45,000
HYGIENIST				
HYGIENIST				
HYGIENIST				
LAB TECHNICIAN				
LAB TECHNICIAN				
ASSOCIATE	2012	?		\$115,000
ASSOCIATE				
ASSOCIATE				
WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?			Medical leave and annual vacations; sick/personal days	
COST OF BENEFITS PROVIDED FOR EACH EMPLOYEE				
DO YOU HIRE ANY UNPAID FAMILY MEMBERS?				
WHAT POSITION DO THEY HOLD AND WHAT IS THE ESTIMATED FAIR MARKET VALUE OF 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				
<b>COLLECTION CENTERS</b>				
	YEAR TO DATE	LAST YEAR	TWO YEARS AGO	
PERIOD	1/1/2015 - 4/ 31/2015	2014	2013	
GROSS COLLECTIONS	\$167,395	\$661,787	\$459,724	
OWNER COLLECTIONS	\$21,398	\$46,372	\$65,176	
HYGIENIST COLLECTIONS	\$17,178	\$47,234	\$30,234	
ASSOCIATE COLLECTIONS	\$128,819	\$304,211	\$364,314	
ASSOCIATE COLLECTIONS	\$	\$263,970	\$	
ASSOCIATE COLLECTIONS	\$	\$	\$	
ASSOCIATE COLLECTIONS				
ASSOCIATE SALARY IN DOLLARS OR COMMISSION PERCENT	\$	OR	%	
HYGIENIST SALARY IN DOLLARS OR COMMISSION PERCENT	\$	OR	%	



PERIODONTAL PRACTICES		
WHAT PERCENT OF YOUR PRACTICE IS:		
IMPLANTS		14%
SURGICAL		60%
NON-SURGICAL		11%
RECALL		15%
TMJ		
OTHER:		
DESCRIBE ANESTHESIA TECHNIQUES USED:		Nitrous and Oral Sedation
DO YOU USE A LASER?	WHAT BRAND?	Yes - Biolitec Ceralas d15 980
DO YOU HAVE A CONE BEAM X-RAY?	WHAT BRAND?	No
DESCRIBE IMPLANT TREATMENT TECHNIQUES		All techniques
WHAT % OF YOUR PATIENTS ARE FROM DENTIST REFERRALS?		20%