



**Atlanta Area GA General Dentistry**  
**FINANCIAL DATA FOR PRACTICE 9202**

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			\$1,073,337	100.0%
	HYGIENE COMPONENT		\$375,668	35.0%
	DENTIST COMPONENT		\$697,669	65.0%
	RETAINED SELLER			
	ASSOCIATE			
	PURCHASER		\$697,669	65.0%
<b>VARIABLE EXPENSES</b>				
	WAGES, PAYROLL TAX, ETC.		\$407,413	38.0%
	LABORATORY		\$37,444	3.5%
	CLINICAL SUPPLIES		\$52,768	4.9%
	OTHER VARIABLE EXPENSE		\$23,241	2.2%
			<b>TOTAL VARIABLE EXPENSE</b>	<b>\$520,866</b>
				<b>48.5%</b>
<b>FIXED EXPENSES</b>				
	RENT		\$45,816	4.3%
	PHONE, UTILITIES			
	LEGAL & ACCOUNTING		\$6,695	0.6%
	INSURANCE		\$7,725	0.7%
	OTHER FIXED EXPENSE		\$25,173	2.3%
			<b>TOTAL FIXED EXPENSE</b>	<b>\$85,409</b>
				<b>8.0%</b>
<b>PRACTICE DEBT SERVICE</b>				
	INTEREST		\$53,578	5.0%
	PRINCIPAL		\$60,533	5.6%
			<b>TOTAL DEBT SERVICE</b>	<b>\$114,111</b>
				<b>10.6%</b>
<b>SUMMARY</b>				
EXPECTED COLLECTIONS			\$1,073,337	100.0%
EXPECTED EXPENSES			\$606,275	56.5%
PRACTICE DEBT SERVICE			\$114,111	10.6%
<b>EXPCTD NET INCOME AFTER EXPENSES AND DEBT &amp; PERCENT OF PERSONAL PROD.</b>			<b>\$352,951</b>	<b>51%</b>
PURCHASER PRODUCED PRODUCTION			\$697,669	65.0%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION			\$60,533	8.7%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION			\$34,676	5.0%
<b>TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY &amp; % PERSONAL PROD.</b>			<b>\$448,160</b>	<b>64%</b>
<b>THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:</b>				
PRACTICE SALES PRICE & PERCENT OF GROSS			\$767,000	74%
WORKING CAPITAL			\$52,000	
TOTAL PRACTICE LOAN			\$819,000	
PRACTICE LOAN INTEREST RATE			7.00%	
PRACTICE LOAN TERM (MONTHS)			120	
MONTHLY PRACTICE PAYMENT			\$9,509	11%
<b>PURCHASER CASH FLOW CONSIDERATIONS</b>				
MONTHLY PRACTICE PAYMENTS			\$9,509	11%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT			\$15,194	17%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION			\$244,184	30%
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY			\$222,878	27%
TOTAL PURCHASER SALARY AND PRACTICE PROFIT			\$467,062	57%
<b>LESS PRACTICE DEBT SERVICE</b>			<b>(\$114,111)</b>	<b>-14%</b>
<b>PRACTICE SALARY + PROFIT + TAX SAVINGS - LOAN</b>			<b>\$352,951</b>	<b>43%</b>

Atlanta Area GA	
DATA FOR PRACTICE NUMBER	9202
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	2,010
EXPANDABLE FOOTAGE	Office space available next door
CURRENT MONTHLY RENTAL i.e. "1200"	\$3,818
PRICE PER SQUARE FOOT	\$22.79
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	10
PROXIMITY OF PARKING PLACES	Directly in front of building
# EQUIPPED OPS	4
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	1
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"	May 10, 2021
DATE LEASE ENDS - i.e. "1/1/2020"	May 10, 2026
IS THERE AN OPTION TO PURCHASE?	No
RENEWAL OPTIONS	Option to renew in 5 years
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	
<b>WORK SCHEDULE</b>	
PLANS AFTER SALE OF PRACTICE	Continue to work in second practice
DAYS/WEEK CURRENTLY WORKED	1.0
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
<b>RESULTS</b>	
DESCRIBE INTERNAL MARKETING	Patient monthly give aways; Google reviews; Social Media
DESCRIBE EXTERNAL MARKETING	Private school sports sponsor; billboard, health fair
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Yes. The associate reduced schedule to 2 days a week. The owner works 1 day per week. This resulted in reducing weekly schedule from 4 days to 3 days.
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	No
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Yes
WHAT TYPE RECALL SYSTEM	Weave Notifications
WHAT TYPE COMPUTER SYSTEM	Dentrix
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	2,342
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	43
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST(S)	10
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST(S)	9 each
HOW FAR AHEAD IS DENTIST SCHEDULED?	One month
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	4 months for newer hygienists, 6 months for 1
<b>PRACTICE DATA</b>	
% INCOME FROM CASH	38%
% OF PATIENTS PAYING CASH	38%
% INCOME FROM INSURANCE	62%
% OF PATIENTS WITH INSURANCE	62%
% 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	8:30 AM - 5:00 PM
TUESDAY	8:30 AM - 5:00 PM
WEDNESDAY	8:30 AM - 5:00 PM
THURSDAY	8:00 AM - 2:00 PM
FRIDAY	Closed
SATURDAY	Closed
OWNER HOURS WORKED PER WEEK	8
ASSOCIATE HOURS WORKED PER WEEK	16
HYGIENIST HOURS WORKED PER WEEK	48
DENTIST PATIENT VISITS PER YEAR	7,855
HYGIENE PATIENT VISITS PER YEAR	3,400
NUMBER OF DAYS WORKED PER YEAR	145
NUMBER OF WEEKS WORKED PER YEAR	49
<b>COLLECTION DATA</b>	
WHAT IS YOUR COLLECTION PERCENTAGE	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$83,792
WHAT IS YOUR PATIENT CREDIT BALANCE	\$11,025
ACCOUNTS RECEIVABLES - CURRENT	\$24,215
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$5,340
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$15,237
ACCOUNTS RECEIVABLE >90 DAYS	\$39,000

<b>WHAT PERCENTAGE OF THE PRACTICE INCOME IS:</b>	
HYGIENIST PRODUCTION	35%
OPERATIVE	35%
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	2%
REMOVABLE PROSTHETICS	
FIXED PROSTHETICS	6%
ENDODONTICS	1%
PERIODONTICS	
ORAL SURGERY	3%
COSMETIC	
TMJ TREATMENT	1%
SOFT TISSUE MANAGEMENT	
OTHER	17%
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	Molar endo, Dentures, Partials, Surgical Extractions
<b>REVENUES SOURCES</b>	
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?	
<b>FEE SCHEDULE</b>	
ADULT PROPHY 01110	\$104
TWO SURFACE ANTERIOR COMPOSITE 02331	\$221
CORE BUILD-UP 02950	\$344
CROWN - GOLD/PORCELAIN 02750	\$1,278
ANTERIOR CANAL ROOT CANAL 03310	\$962
PANORAMIC X-RAY 00330	\$135
TWO SURFACE POSTERIOR COMPOSITE 02392	\$254
CROWN - PORCELAIN CERAMIC 02740	\$1,380
LABIAL PORCELAIN VENEER 02962	\$1,333
BICUSPID ROOT CANAL 03320	\$1,101
AVERAGE OF FEES	\$711
PERCENT OF FEE PARITY	130%
<b>DEMOGRAPHIC DATA</b>	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	94,984
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES WITHIN	
MAJOR EMPLOYERS IN AREA	Batchelor and Kimball, Inc., DiversiTech Corp., Fairway Independent Mortgage Co., Golden State Foods, Hill Phoenix, Inc., Piedmont Rockdale Hospital, Inc., Pratt Industries, Publix Super Markets, Inc.
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	
<b>PRACTICE HISTORY</b>	
YEAR BEGINNING PRACTICE IN CITY	2016
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	2016
RIGHT OR LEFT HANDED	Right
PURCHASE OR SCRATCH START	Purchase
DO YOU OWN OTHER PRACTICES? HOW FAR AWAY?	One 20 Miles



**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?	No		
<b>INSURANCE EXPLANATION</b>			
TOTAL EXPENSE FOR INSURANCE IN CURRENT PERIOD	\$30,903		
HOW MUCH OF TOTAL IS FOR OWNER HEALTH INSURANCE?	\$23,988		
HOW MUCH OF TOTAL IS FOR STAFF HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR OTHER OWNER BENEFITS?	\$2,839		
HOW MUCH OF TOTAL IS FOR MALPRACTICE INSURANCE?	\$3,179		
HOW MUCH FOR TOTAL IS FOR BUILDING INSURANCE?	\$897		
<b>TAXES AND LICENSES EXPLANATION</b>			
TOTAL EXPENSE FOR TAXES	\$141,161		
HOW MUCH OF TOTAL IS FOR PAYROLL TAXES?	\$139,619		
HOW MUCH OF TOTAL IS FOR STAFF PAYROLL TAX?	\$93,816		
HOW MUCH OF TOTAL IS FOR OWNER PAYROLL TAX?	\$45,803		
HOW MUCH OF TOTAL IS AD VALOREM (PRACTICE EQUIP)?	\$1,542		
HOW MUCH OF TOTAL IS FOR REAL ESTATE TAXES?			
<b>PENSION EXPLANATION AND 401k COMBINED</b>			
TOTAL EXPENSES FOR PENSION PLAN			
HOW MUCH OF TOTAL IS FOR STAFF			
HOW MUCH OF TOTAL IS FOR OWNER?			
<b>BENEFITS EXPLANATION</b>			
TOTAL EXPENSE FOR EMPLOYEE BENEFITS	\$107,069		
HOW MUCH OF TOTAL IS FOR STAFF?	\$80,242		
HOW MUCH OF TOTAL IS FOR OWNER?	\$26,827		
<b>THE TOP TEN INCOME SOURCE PLANS</b>	<b>% OF PRX INCOME</b>	<b>% OF YOUR FEE</b>	
<b>PLAN NAME</b>	<b>FROM THIS PLAN</b>	<b>THIS PLAN PAYS</b>	
Cigna	17%	45%	
United Healthcare	7%	45%	
Metlife	13%	45%	
	37%		