

Atlanta Area		Periodontal
MERGER FINANCIAL DATA SUMMARY FOR PRACTICE		8838
<p>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.</p> <p>The purpose of this summary is to demonstrate the individual practice revenues and profitability of this particular practice.</p>		
PRACTICE FINANCIAL SUMMARY		
AMOUNT OF INCOME PERSONALLY GENERATED BY PURCHASER		\$590,275
COMPENSATION FOR PURCHASER FOR HIS/HER PRODUCTION.		
CONSIDER A GENEROUS COMMISSION RATE OF	35%	\$206,596
<p>NOW CONSIDER THE PRACTICE PROFIT. THIS IS AN AMOUNT OVER AND ABOVE THE COMPENSATION FOR PURCHASER'S PRODUCTION.</p>		
<p>THE PROFIT IS THE BENEFIT OF OWNERSHIP OF THE PRACTICE.</p> <p>ONLY PRACTICE OWNERS REALIZE PRACTICE PROFIT.</p>		
<p>IN THIS PRACTICE, THE PROFIT, AFTER ALL EXPENSES AND SALARY COMPENSATION TO THE PURCHASER IS PROJECTED \$264,003</p>		
<p>THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, IS ESTIMATED AT 18%</p>		
<p>TO COMPARE THIS OPPORTUNITY TO OTHER OPPORTUNITIES, WHETHER THEY ARE ASSOCIATESHIPS OR OTHER PRACTICES TO PURCHASE, LOOK AT SEVERAL KEY DATA POINTS.</p>		
		SUBJECT PRACTICE
1. HOW DOES THE ALTERNATIVE COMPARE WITH BEFORE TAX DOLLARS (AFTER DEBT SERVICE)		\$264,003
2. ARE THERE TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER		\$59,671
3. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS		\$323,674

Atlanta Area		Periodontal			
MERGER	FINANCIAL DATA		FOR PRACTICE	8838	
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				\$737,844	100.0%
	HYGIENE COMPONENT			\$147,569	20.0%
	DENTIST COMPONENT			\$590,275	80.0%
		RETAINED SELLER			
		ASSOCIATE			
		PURCHASER		\$590,275	80.0%
VARIABLE EXPENSES					
	WAGES, PAYROLL TAX, ETC.			\$222,226	30.1%
	LABORATORY				
	CLINICAL SUPPLIES			\$66,653	9.0%
	OTHER VARIABLE EXPENSE			\$26,300	3.6%
			TOTAL VARIABLE EXPENSE	\$315,178	42.7%
FIXED EXPENSES					
				\$46,729	6.3%
	PHONE, UTILITIES			\$3,000	0.4%
	LEGAL & ACCOUNTING			\$3,500	0.5%
	INSURANCE			\$1,500	0.2%
	OTHER FIXED EXPENSE			\$26,187	3.5%
			TOTAL FIXED EXPENSE	\$80,916	11.0%
PRACTICE DEBT SERVICE					
	INTEREST			\$36,504	4.9%
	PRINCIPAL			\$41,242	5.6%
			TOTAL DEBT SERVICE	\$77,746	10.5%
SUMMARY					
EXPECTED COLLECTIONS				\$737,844	100.0%
EXPECTED EXPENSES				\$396,094	53.7%
PRACTICE DEBT SERVICE				\$77,746	10.5%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.				\$264,003	45%
PURCHASER PRODUCED PRODUCTION				\$590,275	80.0%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION				\$41,242	7.0%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION				\$18,429	3.1%
TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY & % PERSONAL PROD.				\$323,674	55%
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:					
PRACTICE SALES PRICE & PERCENT OF GROSS				\$522,000	\$1
WORKING CAPITAL				\$36,000	
TOTAL PRACTICE LOAN				\$558,000	
PRACTICE LOAN INTEREST RATE				7.00%	
PRACTICE LOAN TERM IN MONTHS				120	
PRACTICE MONTHLY PAYMENT				\$6,479	11%
ESTIMATED MONTHLY HYGIENE PROFIT				\$10,481	17%
PURCHASER SALARY				\$206,596	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY				\$98,649	18%
PURCHASER FIRST YEAR TAX SAVINGS				\$18,429	
TOTAL PURCHASER SALARY, PRACTICE PROFIT & TAX SAVINGS				\$323,674	
LESS PRACTICE DEBT SERVICE				#VALUE!	
PRACTICE SALARY + PROFIT +TAX SAVINGS - DEBT SERVICE				#VALUE!	

Atlanta Area	
MERGER DATA 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.	
OFFICE DATA	
SQUARE FOOTAGE OF OFFICE	2,020
EXPANDABLE FOOTAGE	
CURRENT MONTHLY RENTAL i.e. "1200"	\$2,888
PRICE PER SQUARE FOOT	\$17.16
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	
PROXIMITY OF PARKING PLACES	
# EQUIPPED OPS	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? 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"	Month to Month
DATE LEASE ENDS - i.e. "1/1/2020"	
IS THERE AN OPTION TO PURCHASE?	
RENEWAL OPTIONS	
BUILDING VALUE TO BE USED	#NUM!
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	Retire
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	Marketing on hold; practice patient made brochures
DESCRIBE EXTERNAL MARKETING	
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	
WHAT TYPE RECALL SYSTEM	
WHAT TYPE COMPUTER SYSTEM	
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
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
PRACTICE DATA	
% INCOME FROM CASH	67%
% OF PATIENTS PAYING CASH	71%
% INCOME FROM INSURANCE	33%
% OF PATIENTS WITH INSURANCE	29%
% 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	
SCHEDULING DATA	
MONDAY	
TUESDAY	8 AM - 5 PM
WEDNESDAY	8 AM - 5 PM
THURSDAY	8 AM - 5 PM
FRIDAY	8 AM - 5 PM
SATURDAY	
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	
COLLECTION DATA	
WHAT IS YOUR COLLECTION PERCENTAGE	98%
ACTUAL ACCOUNTS RECEIVABLE BALANCE	
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$1,335
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$333
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$4,021
ACCOUNTS RECEIVABLE >90 DAYS	\$150,821

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	
OPERATIVE	
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	
REMOVABLE PROSTHETICS	
FIXED PROSTHETICS	
ENDODONTICS	
PERIODONTICS	
ORAL SURGERY	
COSMETIC	
TMJ TREATMENT	
DIAGNOSTIC	
OTHER	
TOTAL	
WHAT SERVICES ARE REFERRED OUT?	
REVENUES SOURCES	
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?	
FEE SCHEDULE	
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	131%
DEMOGRAPHIC DATA	
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 DRAWING AREA	
PRACTICE HISTORY	
YEAR BEGINNING PRACTICE IN CITY	
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	
RIGHT OR LEFT HANDED	
PURCHASE OR SCRATCH START	Scratch
DO YOU OWN OTHER PRACTICES? HOW FAR AWAY?	

STAFF DATA									
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POSITION	YEAR HIRED	STAY		ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS
FRONT OFFICE						
FRONT OFFICE	2006	Yes		\$73,429		
FRONT OFFICE						
FRONT OFFICE	2015	Yes		\$28,310		
FRONT OFFICE						
ASSISTANT				\$20,953		
ASSISTANT	1998	Yes		\$38,882		
ASSISTANT						
ASSISTANT						
ASSISTANT						
HYGIENIST	2004	Yes		\$20,561		
HYGIENIST						
HYGIENIST						
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATE	2012	?		\$150,194		
ASSOCIATE				\$49,598		
ASSOCIATE				\$19,061		

WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?	Medical leave and annual vacations; sick/personal days
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[illegible]

ARE THERE ANY EMPLOYEES WHO ARE PAID MORE OR LESS

THAN THE NORMAL SALARY FOR THEIR POSITION?	
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WHAT POSITIONS AND WHAT IS AMOUNT OF OVER/UNDER	
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COMPENSATION FOR EACH	
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COLLECTION CENTERS

	1/1/2023 - / /2023	2021	2020
GROSS COLLECTIONS			
OWNER COLLECTIONS			
HYGIENIST COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE COLLECTIONS			
ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT	\$0	0%	
HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT	\$0	0%	

