

Atlanta Area GA General Dentistry				
MERGER 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.				
PRACTICE INCOME				
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%
VARIABLE EXPENSES				
WAGES, PAYROLL TAX, ETC.			\$291,341	27.1%
LABORATORY			\$37,444	3.5%
CLINICAL SUPPLIES			\$52,768	4.9%
OTHER VARIABLE EXPENSE			\$30,015	2.8%
TOTAL VARIABLE EXPENSE			\$411,569	38.3%
FIXED EXPENSES				
			\$46,729	4.4%
PHONE, UTILITIES			\$3,000	0.3%
LEGAL & ACCOUNTING			\$3,500	0.3%
INSURANCE			\$1,500	0.1%
OTHER FIXED EXPENSE			\$23,598	2.2%
TOTAL FIXED EXPENSE			\$78,327	7.3%
PRACTICE DEBT SERVICE				
INTEREST			\$53,578	5.0%
PRINCIPAL			\$60,533	5.6%
TOTAL DEBT SERVICE			\$114,111	10.6%
SUMMARY				
EXPECTED COLLECTIONS			\$1,073,337	100.0%
EXPECTED EXPENSES			\$489,896	45.6%
PRACTICE DEBT SERVICE			\$114,111	10.6%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.			\$469,330	67%
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			\$27,083	3.9%
TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY & % PERSONAL PROD.			\$556,946	80%
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:				
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 IN MONTHS			120	
PRACTICE MONTHLY PAYMENT			\$9,509	11%
PURCHASER CASH FLOW CONSIDERATIONS				
MONTHLY PRACTICE PAYMENTS			\$9,509	11%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT			\$17,531	20%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION			\$244,184	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY			\$339,257	41%
TOTAL PURCHASER SALARY AND PRACTICE PROFIT			\$583,441	
LESS PRACTICE DEBT SERVICE			(\$114,111)	
PRACTICE SALARY + PROFIT + TAX SAVINGS - LOAN			\$469,330	

**Atlanta Area GA
MERGER 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.

OFFICE DATA

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	

WORK SCHEDULE

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	

PRACTICE DATA	
MANAGEMENT CONSULTANT IN LAST 5 YRS? IF SO WHO?	No
RESULTS	
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
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
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
PRACTICE DATA	
% 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	
SCHEDULING DATA	
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
COLLECTION DATA	
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

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
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, Partial, Surgical Extractions
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	\$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%
DEMOGRAPHIC DATA	
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	
PRACTICE HISTORY	
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

STAFF DATA							
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS	
OFFICE MGR/SOCIAL	44614	Yes	M - TH	\$28,288	\$17	\$14,779	
REGIONAL MANAGER	44312	Yes	M - TH	\$33,280	\$20	\$14,981	
INSURANCE	45047	No	WED	\$7,488	\$18		
REGIONAL MANAGER	42783	No	2 DAYS/WEEK	\$24,960	\$30	\$7,715	
BOOKKEEPER	44819	No		\$12,000			
LEAD ASSISTANT	44410	Yes	M - W	\$33,280	\$20	\$15,091	
ASSISTANT	44692	Yes	M - TH	\$29,952	\$18	\$14,883	
ASSISTANT							
ASSISTANT							
ASSISTANT							
HYGIENIST	34106	Yes	M, T	\$82,872	\$0	\$5,352	
HYGIENIST	45102	Yes	M - W	\$35,471	\$0	\$4,965	
HYGIENIST	44755	No	W	\$54,716	\$0	\$2,032	
HYGIENIST							
LAB TECHNICIAN							
LAB TECHNICIAN							
ASSOCIATE	42468	1 month	M, T	\$192,294	\$0	\$444	
SOCIAL MEDIA MGR	44928	Yes	FF MGR DOES TH	\$3,600	\$300/mo		
OFFICE JANITOR	45078	Yes	FF MGR DOES TH	\$5,100	\$100/week		
WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?				\$3,000 annual dental benefits for immediate family, uniforms, Christmas bonus, generous monthly bonus (based on adjusted collections) for hourly employees, paid vacation (based on employment)			
NOTES				Office manager manages social media accounts for both offices and cleans the office weekly. Lead assistant works one day per week in second office and after sale would work four days per week for new owner.			
Hygienists start at commission of 35% and annual 1% increase until 41%. Hygienist hired June 2023 available to work four days per week.							
Associate dentist will stay for four weeks after sale to complete cases and assist with transition.							
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							
COLLECTION CENTERS							
PRODUCTION BY HYGIENISTS AND DENTISTS							
	TOTAL HYGIENISTS	OWNER DDS	ASSOC DDS	TOTAL DDS	TOTAL	HYGIENIST %	DDS %
DIAGNOSTIC	\$124,318	\$63,344	\$104,407	\$167,751	\$292,069	43%	57%
PREVENTIVE	\$194,461	\$315	\$2,068	\$2,383	\$196,844	33%	0%
PERIODONTICS	\$94,754	\$1,139	\$31	\$1,170	\$95,924	16%	16%
BLEACH	\$3,666	\$243	\$32	\$275	\$3,941	1%	1%
TOTAL OF ABOVE	\$417,199	\$65,041	\$106,538	\$171,579	\$588,778	92%	75%
TOTAL PRODUCTION	\$433,047	\$268,849	\$538,014	\$806,863	\$1,239,910	35%	65%
ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT				\$0 36%			
HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT				\$0 35% - 41%			

