

Atlanta, Georgia	General Dentistry	
FINANCIAL DATA SUMMARY FOR PRACTICE	9316	11/27/2019 12:41

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			\$202,841	100.0%
	HYGIENE COMPONENT		\$46,653	23.0%
	DENTIST COMPONENT		\$156,187	77.0%
	RETAINED SELLER		\$202,841	100.0%
	ASSOCIATE			
	PURCHASER		(\$46,653)	-23.0%

VARIABLE EXPENSES				
	WAGES, PAYROLL TAX, ETC.		\$33,508	16.5%
	LABORATORY		\$6,351	3.1%
	CLINICAL SUPPLIES		\$9,512	4.7%
	OTHER VARIABLE EXPENSE		\$71,410	35.2%
TOTAL VARIABLE EXPENSE			\$120,781	59.5%

FIXED EXPENSES				
	RENT			
	PHONE, UTILITIES		\$3,000	1.5%
	LEGAL & ACCOUNTING		\$3,500	1.7%
	INSURANCE		\$1,500	0.7%
	OTHER FIXED EXPENSE		\$7,125	3.5%
TOTAL FIXED EXPENSE			\$15,125	7.5%

PRACTICE DEBT SERVICE				
	INTEREST		\$7,236	3.6%
	PRINCIPAL		\$12,620	6.2%
TOTAL DEBT SERVICE			\$19,855	9.8%

SUMMARY				
EXPECTED COLLECTIONS			\$202,841	100.0%
EXPECTED EXPENSES			\$135,906	67.0%
PRACTICE DEBT SERVICE			\$19,855	9.8%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.			\$47,079	30.1%
PURCHASER PRODUCED PRODUCTION			\$156,187	77.0%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION			\$12,620	8.1%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION			\$4,696	3.0%
TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY & % PERSONAL PROD.			\$64,395	41.2%

THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:				
PRACTICE SALES PRICE & PERCENT OF GROSS			\$146,000	74%
WORKING CAPITAL			\$10,000	
TOTAL PRACTICE LOAN			\$156,000	
PRACTICE LOAN INTEREST RATE			5.00%	
PRACTICE LOAN TERM IN MONTHS			120	
PRACTICE MONTHLY PAYMENT			\$1,655	10%

PURCHASER CASH FLOW CONSIDERATIONS				
MONTHLY PRACTICE PAYMENTS			\$1,655	10%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT			\$10,028	59%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION			(\$16,329)	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY			\$16,965	11%
TOTAL PURCHASER SALARY AND PRACTICE PROFIT			\$637	
LESS PRACTICE DEBT SERVICE			(\$19,855)	
PURCHASER SALARY AND PROFIT AFTER DEBT SERVICE			(\$19,219)	

Atlanta, Georgia	
DATA SUMMARY FOR PRACTICE NUMBER 9316	
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	
NOT APPLICABLE	
WORK SCHEDULE	
PLANS AFTER SALE OF PRACTICE	Work a few more years and/or do locum tenens
DAYS/WEEK CURRENTLY WORKED	4
HOW MANY DAYS WOULD YOU PREFER TO WORK FOR BUYER	
DESIRED WORK DAYS/WEEK 1ST YR	4
DESIRED WORK DAYS/WEEK 2ND YR	4
DESIRED WORK DAYS/WEEK 3RD YR	4
DESIRED WORK DAYS/WEEK 4TH YR	
DESIRED WORK DAYS/WEEK 5TH YR	
DESIRED WORK DAYS/WEEK 6TH YR	
COLLECTION DATA	
WHAT IS YOUR COLLECTION PERCENTAGE	
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$2,862
ACCOUNTS RECEIVABLES - 31-60 DAYS	
ACCOUNTS RECEIVABLE - 61-90 DAYS	
ACCOUNTS RECEIVABLE >90 DAYS	\$205
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	Atlanta
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

PRACTICE DATA	
MANAGEMENT CONSULTANT IN LAST 5 YRS? IF SO WHO?	
RESULTS	
DESCRIBE YOUR MARKETING	Internal marketing, PPO's, Website/Facebook
DESCRIBE EXTERNAL MARKETING	
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Yes, Economy and I am getting older
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	Nitrous Oxide
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Yes
WHAT TYPE RECALL SYSTEM	Set up in advance, recall card, phone call
WHAT TYPE COMPUTER SYSTEM	EasyDent
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	6
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST(S)	8
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST(S)	8 (One day a week)
HOW FAR AHEAD IS DENTIST SCHEDULED?	2-3 weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	6 months
PRACTICE DATA	
% INCOME FROM CASH	100%
% OF PATIENTS PAYING CASH	100%
% INCOME FROM FEE FOR SERVICE INSURANCE	
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	
% 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	
SCHEDULING DATA	
MONDAY	9 AM - 5 PM
TUESDAY	11 AM - 7 PM
WEDNESDAY	11 AM - 7 PM
THURSDAY	9 AM - 5 PM
FRIDAY	
SATURDAY	
SUNDAY	
OWNER HOURS WORKED PER WEEK	28
ASSOCIATE HOURS WORKED PER WEEK	
HYGIENIST HOURS WORKED PER WEEK	
DENTIST PATIENT VISITS PER YEAR	
HYGIENE PATIENT VISITS PER YEAR	
NUMBER OF DAYS WORKED PER YEAR	
NUMBER OF WEEKS WORKED PER YEAR	

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
PREVENTIVE	32%
OPERATIVE	29%
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	3%
REMOVABLE PROSTHETICS	1%
FIXED PROSTHETICS	2%
ENDODONTICS	
PERIODONTICS	1%
ORAL SURGERY	1%
COSMETIC	
TMJ TREATMENT	
SOFT TISSUE MANAGEMENT	
DIAGNOSTIC	31%
TOTAL	100%
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	\$95
TWO SURFACE ANTERIOR COMPOSITE 02331	\$185
CORE BUILD-UP 02950	\$275
CROWN - GOLD/PORCELAIN 02750	\$1,100
ANTERIOR CANAL ROOT CANAL 03310	
PANORAMIC X-RAY 00330	\$120
TWO SURFACE POSTERIOR COMPOSITE 02392	\$215
CROWN - PORCELAIN CERAMIC 02740	\$1,400
LABIAL PORCELAIN VENEER 02962	\$950
BICUSPID ROOT CANAL 03320	
AVERAGE OF FEES	\$543
PERCENT OF FEE PARITY	103%

STAFF DATA				
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY AND/OR COMMISSION PERCENT
RECEPTIONIST				\$28,201
OFFICE MANAGER				
INSURANCE				
OTHER FRONT DESK				
BOOKKEEPER				
ASSISTANT				\$32,032
ASSISTANT				
ASSISTANT				
ASSISTANT				
ASSISTANT				
HYGIENIST				
HYGIENIST				
HYGIENIST				
HYGIENIST				
LAB TECHNICIAN				
LAB TECHNICIAN				
ASSOCIATE				
ASSOCIATE				
ASSOCIATE				
WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?				Two weeks paid vacation; holidays
COST OF BENEFITS PROVIDED FOR EACH EMPLOYEE				
DO YOU HIRE ANY UNPAID FAMILY MEMBERS?				
WHAT POSITION DO THEY HOLD?				
WHAT IS THE ESTIMATED 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				