

N Georgia Foothills Area General Dentistry
FINANCIAL DATA SUMMARY FOR PRACTICE 9510

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.
 The purpose of this summary is to demonstrate the individual practice revenues and profitability of this particular practice.

PRACTICE FINANCIAL SUMMARY

AMOUNT OF INCOME PERSONALLY GENERATED BY PURCHASER \$2,662

PURCHASER COMPENSATION AT 35% FOR PRODUCTION. \$932

NOW CONSIDER THE PRACTICE PROFIT. THIS IS AN AMOUNT OVER AND ABOVE PURCHASER'S PRODUCTION COMPENSATION .

THE PROFIT IS A BENEFIT OF OWNERSHIP OF THE PRACTICE. ONLY PRACTICE OWNERS REALIZE THIS PRACTICE PROFIT.

IN THIS PRACTICE, THE PROFIT, AFTER ALL EXPENSES AND PURCHASER SALARY COMPENSATION HAVE BEEN PAID IS \$235,182

THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, RESULTS IN A RATE OF 20%

TO COMPARE THIS OPPORTUNITY TO OTHER OPPORTUNITIES, WHETHER THEY ARE ASSOCIATESHIPS OR

OTHER PRACTICES TO PURCHASE, LOOK AT SEVERAL KEY DATA POINTS. SUBJECT PRACTICE

1. HOW DOES THE ALTERNATIVE COMPARE WITH AFTER DEBT SERVICE AND BEFORE TAX NET INCOME	\$96,211
3. WHAT ARE EXPECTED TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER	\$102,249
4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS	\$198,460

N Georgia Foothills Area General Dentistry		
FINANCIAL DATA FOR PRACTICE 9510		
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	\$887,385	100.0%
HYGIENE COMPONENT	\$219,383	24.7%
DENTIST COMPONENT	\$668,002	75.3%
RETAINED SELLER		
ASSOCIATE	\$665,340	75.0%
PURCHASER	\$2,662	0.3%
VARIABLE EXPENSES	\$	%
WAGES, PAYROLL TAX, ETC.	\$191,274	21.6%
LABORATORY	\$76,740	8.6%
CLINICAL SUPPLIES	\$77,908	8.8%
OTHER VARIABLE EXPENSE	\$230,406	26.0%
TOTAL VARIABLE EXPENSE	\$576,328	64.9%
FIXED EXPENSES	\$	%
PHONE, UTILITIES	\$11,084	1.2%
LEGAL & ACCOUNTING	\$6,695	0.8%
INSURANCE	\$7,725	0.9%
OTHER FIXED EXPENSE	\$49,439	5.6%
TOTAL FIXED EXPENSE	\$74,943	8.4%
DEBT SERVICE FOR PRACTICE AND BULDING	\$	%
INTEREST	\$67,664	7.6%
PRINCIPAL	\$72,239	8.1%
TOTAL DEBT SERVICE	\$139,903	15.8%
SUMMARY	\$	%
EXPECTED COLLECTIONS	\$887,385	100.0%
EXPECTED EXPENSES	\$651,271	73.4%
PRACTICE DEBT SERVICE	\$139,903	15.8%
EXPC'D NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.	\$96,211	3614%
THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:	\$	%
PRACTICE SALES PRICE & PERCENT OF GROSS	\$749,000	88%
WORKING CAPITAL	\$43,000	
TOTAL PRACTICE LOAN	\$792,000	
PRACTICE LOAN INTEREST RATE	6.00%	
PRACTICE LOAN TERM (MONTHS)	120	
MONTHLY PRACTICE PAYMENT	\$8,793	12%
BUILDING PRICE	\$400,000	
MONTHLY BUILDING MORTGAGE PAYMENTS	\$2,866	4%
MONTHLY PRACTICE AND BUILDING PAYMENTS	\$11,659	16%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT	\$40,877	55%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION	\$932	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY	\$235,182	30%
PURCHASER TAX SAVINGS AND 1ST YEAR EQUITY INCREASE	\$102,249	
LESS DEBT SERVICE FOR PRACTICE AND BULDING	(\$139,903)	
SALARY + PROFIT + TAX SAVINGS + EQUITY - DEBT SERVICE / % OF PERSONAL PRODUCTIO	\$198,460	7455%

N Georgia Foothills Area	
DATA FOR PRACTICE NUMBER	9510
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	1,350
EXPANDABLE FOOTAGE	Yes
CURRENT MONTHLY RENTAL i.e. "1200"	\$2,000
PRICE PER SQUARE FOOT	\$17.78
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	13
PROXIMITY OF PARKING PLACES	On Site
# EQUIPPED OPS	4
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	
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	YES
DO YOU WISH TO SELL THE BUILDING? YES OR NO	YES
IF NOT APPRAISED, ESTIMATED BUILDING PRICE	\$400,000
IF NOT SOLD, MONTHLY RENTAL AMOUNT	\$3,000
ANNUAL REAL ESTATE TAXES	\$2,500
ANNUAL REAL ESTATE INSURANCE COST	\$1,693
DATE OF LEASE i.e. "6/1/2016"	
DATE LEASE ENDS - i.e. "1/1/2020"	
IS THERE AN OPTION TO PURCHASE?	
RENEWAL OPTIONS	
BUILDING VALUE TO BE USED	\$400,000
PURCHASER MORTGAGE INTEREST RATE	6.00%
PURCHASER MORTGAGE TERM - YEARS	20
PURCHASER MONTHLY PAYMENT	\$2,866
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	\$25.47
WORK SCHEDULE	
PLANS AFTER SALE OF PRACTICE	
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	Website
DESCRIBE EXTERNAL MARKETING	
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	No
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	Nitrous Oxide
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Yes
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	1,200
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	11
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST(S)	7
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST(S)	8
HOW FAR AHEAD IS DENTIST SCHEDULED?	5 Weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	6 Months
PRACTICE DATA	
% INCOME FROM CASH	70%
% OF PATIENTS PAYING CASH	70%
% INCOME FROM INSURANCE	30%
% OF PATIENTS WITH INSURANCE	30%
% 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 AM - 1 PM; 2 PM - 5 PM
TUESDAY	8 AM - 1 PM; 2 PM - 5 PM
WEDNESDAY	8 AM - 1 PM; 2 PM - 5 PM
THURSDAY	8 AM - 2 PM
FRIDAY	
SATURDAY	
OWNER HOURS WORKED PER WEEK	32
ASSOCIATE HOURS WORKED PER WEEK	
HYGIENIST HOURS WORKED PER WEEK	32
DENTIST PATIENT VISITS PER YEAR	
HYGIENE PATIENT VISITS PER YEAR	
NUMBER OF DAYS WORKED PER YEAR	190
NUMBER OF WEEKS WORKED PER YEAR	50
COLLECTION DATA	
WHAT IS YOUR COLLECTION PERCENTAGE	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$38,307
WHAT IS YOUR PATIENT CREDIT BALANCE	\$0 - Refunded Monthly
ACCOUNTS RECEIVABLES - CURRENT	\$29,675
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$3,795
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$409
ACCOUNTS RECEIVABLE >90 DAYS	\$4,427

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	26%
OPERATIVE	72%
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	
REMOVABLE PROSTHETICS	1%
ENDODONTICS	
PERIODONTICS	2%
ORAL SURGERY	
COSMETIC	
TMJ TREATMENT	
SOFT TISSUE MANAGEMENT	
TOTAL	102%
WHAT SERVICES ARE REFERRED OUT?	Pedo, Perio, Endo, Ortho, Implants, Surgery
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	\$111
TWO SURFACE ANTERIOR COMPOSITE 02331	\$235
CORE BUILD-UP 02950	\$307
CROWN - GOLD/PORCELAIN 02750	\$1,450
ANTERIOR CANAL ROOT CANAL 03310	
PANORAMIC X-RAY 00330	\$139
TWO SURFACE POSTERIOR COMPOSITE 02392	\$263
CROWN - PORCELAIN CERAMIC 02740	\$1,372
LABIAL PORCELAIN VENEER 02962	\$1,372
BICUSPID ROOT CANAL 03320	
AVERAGE OF FEES	\$656
PERCENT OF FEE PARITY	94%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	4,235
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	33,216
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	
	WITHIN
MAJOR EMPLOYERS IN AREA	
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	
YEAR BEGINNING PRACTICE IN CITY	2016
YEAR BEGINNING PRACTICE IN CURRENT LOCATION	2016
RIGHT OR LEFT HANDED	Right
PURCHASE OR SCRATCH START	Purchase

STAFF DATA						
POSITION	YEAR HIRED	STAY	BENEFITS	ANNUAL SALARY	HOURLY SALARY	ANNUAL COST OF BENEFITS
RECEPTIONIST						
OFFICE MANAGER	2016	?		\$52,096		
INSURANCE						
OTHER FRONT DESK						
BOOKKEEPER						
ASSISTANT	2023	No		\$16,931		
ASSISTANT	2023			\$28,018		
ASSISTANT						
ASSISTANT						
ASSISTANT						
HYGIENIST	2016			\$58,568		
HYGIENIST						
HYGIENIST						
HYGIENIST						
LAB TECHNICIAN						
LAB TECHNICIAN						
ASSOCIATE						
ASSOCIATE						
ASSOCIATE						
WHAT BENEFITS DO YOU PROVIDE FOR THE STAFF?						
COST OF BENEFITS PROVIDED FOR EACH EMPLOYEE						
DO YOU HIRE ANY UNPAID FAMILY MEMBERS?				No		
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						
COLLECTION CENTERS						
				2024	2023	2022
GROSS COLLECTIONS				\$863,636	\$833,937	\$783,300
OWNER COLLECTIONS				\$637,647	\$633,792	\$595,308
HYGIENIST COLLECTIONS				\$225,989	\$200,145	\$187,992
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE COLLECTIONS						
ASSOCIATE - SALARY IN DOLLARS / COMMISSION PERCENT				\$0	0%	
HYGIENIST - SALARY IN DOLLARS / COMMISSION PERCENT				\$0	0%	

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		
INSURANCE EXPLANATION			
TOTAL EXPENSE FOR INSURANCE IN CURRENT PERIOD	\$22,067		
HOW MUCH OF TOTAL IS FOR OWNER HEALTH INSURANCE?	\$10,116		
HOW MUCH OF TOTAL IS FOR STAFF HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR OTHER OWNER BENEFITS?	\$3,000		
HOW MUCH OF TOTAL IS FOR MALPRACTICE INSURANCE?	\$1,999		
HOW MUCH FOR TOTAL IS FOR BUILDING INSURANCE?	\$2,481		
TAXES AND LICENSES EXPLANATION			
TOTAL EXPENSE FOR TAXES	\$26,799		
HOW MUCH OF TOTAL IS FOR PAYROLL TAXES?	\$23,456		
HOW MUCH OF TOTAL IS FOR STAFF PAYROLL TAX?	\$15,299		
HOW MUCH OF TOTAL IS FOR OWNER PAYROLL TAX?	\$11,500		
HOW MUCH OF TOTAL IS AD VALOREM (PRACTICE EQUIP)?	\$256		
HOW MUCH OF TOTAL IS FOR REAL ESTATE TAXES?	\$2,500		
PENSION EXPLANATION AND 401k COMBINED			
TOTAL EXPENSES FOR PENSION PLAN	\$47,776		
HOW MUCH OF TOTAL IS FOR STAFF?	\$6,176		
HOW MUCH OF TOTAL IS FOR OWNER?	\$41,600		
BENEFITS EXPLANATION			
TOTAL EXPENSE FOR EMPLOYEE BENEFITS			
HOW MUCH OF TOTAL IS FOR STAFF?			
HOW MUCH OF TOTAL IS FOR OWNER?			
PLEASE LIST THE TOP TE	% OF PRX INCOME	% OF YOUR FEE	
PLAN NAME - BE SURE TO LIST DELTA PREMIERE IF YOU HAVE	FROM THIS PLAN	THIS PLAN PAYS	