

Robard Corporation

A Division of Food Sciences Corporation

Personalized nutritional program and product development for professionals and their clients.

New Direction Pro Forma Assumption Sheet

Adapting Fees Collected Per Patient

Many Centers provide a 10-week Adapting Phase. However, we used a 5-week length of stay for the Pro Forma to ensure our estimations were attainable.

Weekly monitoring of weight and blood pressure, along with the group session at \$25.00 for 5 weeks	\$ 125.00
One laboratory blood test at \$56.00 (average)	\$ 56.00
One Physician or Nurse/Medical Technician follow up visit at \$35.00	\$ 35.00
Total income per patient for 5 weeks of Adapting	\$ 216.00

Sustaining Fees Collected Per Patient:

Sustaining generally lasts six to twelve months. However, we used six months for the Pro Forma to ensure our estimations were attainable. Each center maintains their own protocol for maintenance patients.

Weekly monitoring of weight and blood pressure, along with the group session at \$20.00 for 26 weeks	\$ 520.00
Total income per patient for 26 weeks of Sustaining	\$ 520.00
Total beverage for all three phases	\$ 1540.00
(Reducing \$ 1,120; Adapting \$160; Sustaining \$ 260)	
Total Fees Collected Per Patient	\$3,896.00

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New Direction Pro Forma Assumption Sheet

Per Patient Pro Forma

Fee Income Per Patient

Screening Fees	\$ 250.00
Reducing Fees	\$ 1,370.00
Adapting Fees	\$ 216.00
Sustaining Fees	\$ 520.00
Beverage Fees	\$ 1,540.00
Total Gross Revenue/Patient	\$3,896.00

Cost Of Sales Per Patient (Direct Expenses)

Screening - Consultant Fees	\$ 100.00
Screening - Lab Expense	\$ 300.00
Screening - EKG Expense	\$ 50.00
Reducing- Lab Expense	\$ 96.00
Reducing - EKG Expense	\$ 50.00
Adapting - Lab Expense	\$ 12.00
Beverage - Product Expense	\$ 1,085.00
Total Expenses/Patient	\$1,693.00

Gross Profit Per Patient **\$2,203.00**

Operating Expenses Per Patient

Program Manager	\$40,000.00
Office Coordinator	\$26,000.00
Annual Employee Salaries	\$66,000.00

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New Direction Pro Forma Assumption Sheet

Pro Forma Years One Through Three

	Year 1	Percent of Sales	Year 2	Percent of Sales	Year 3	Percent of Sales
Patient Base - Reducing	100		200		300	
Patient Base - Adapting	75		150		225	
Patient Base - Sustaining	50		100		150	
Screening Fees	25,000.00		50,000.00		75,000.00	
Reducing Fee	137,000.00		274,000.00		441,000.00	
Adapting Fees	16,200.00		32,400.00		48,600.00	
Maintenance Fees	26,000.00		52,000.00		78,000.00	
Beverage Fees	154,000.00		308,000.00		462,000.00	
Gross Revenue	\$ 358,200.00	100%	\$ 716,400.00	100%	\$ 1,074,600.00	100%
Screening—Consultant Fees	10,000.00		20,000.00		30,000.00	
Screening—Lab Expenses	30,000.00		60,000.00		90,000.00	
Screening—EKG Expense	5,000.00		10,000.00		15,000.00	
Reducing—Consultant Fees	7,032.00		10,548.00		14,064.00	
Reducing —Lab Expenses	9,600.00		19,200.00		28,800.00	
Reducing —EKG Expense	500.00		1,000.00		1,500.00	
Adapting—Consultant Fees	3,412.00		5,100.00		6,150.00	
Adapting —Lab Expenses	900.00		1,800.00		2,700.00	
Sustaining—Consultant Fee	936.00		936.00		1,404.00	
Beverage Expense	108,500.00		217,000.00		325,500.00	
Cost of Sales	\$ 175,880.00	49%	\$ 345,584.00	48%	\$ 515,118.00	48%
Advertising Expense	15,000.00		20,000.00		30,000.00	
Employee Salary Expense	66,000.00		69,300.00		72,765.00	
Operating Expenses	\$ 81,000.00	23%	\$ 89,300.00	12%	\$ 102,765.00	10%
Net Income	\$ 101,319.00	28%	\$ 281,516.00	39%	\$ 456,717.00	43%

Note: For the purposes of this analysis, our company based these estimates on several key accounts located in different Metropolitan areas. This is only an estimate, your demographics and general market conditions may generate different results.