

## Restorative Practice Overhead Budget Worksheet

Dr. Sample

Category	Guidelines	Last Year	%	Current YTD	%	Guideline Variance	Projected Budget
Productions	100%	_____	_____	_____	_____	_____	_____
Collections	98%	_____	_____	_____	_____	_____	_____
Accounts Recievable	30 Days of Production	_____	_____	_____	_____	_____	_____
<b><u>Overhead:</u></b>							
Salaries - Staff	17%	_____	_____	_____	_____	_____	_____
Salaries - Hygiene	7%	_____	_____	_____	_____	_____	_____
Payroll Taxes	2%	_____	_____	_____	_____	_____	_____
Lab	8%	_____	_____	_____	_____	_____	_____
Professional Supplies	5%	_____	_____	_____	_____	_____	_____
Rent/Utilities	8%	_____	_____	_____	_____	_____	_____
Office Supplies & Computer	3%	_____	_____	_____	_____	_____	_____
Legal, Accounting & Collection	2%	_____	_____	_____	_____	_____	_____
Telephone	1%	_____	_____	_____	_____	_____	_____
Insurance	2%	_____	_____	_____	_____	_____	_____
Group Insurance & Employee Benefits	2%	_____	_____	_____	_____	_____	_____
Advertising	3%	_____	_____	_____	_____	_____	_____
<b><u>Other Overhead</u></b>							
Maintenance		_____	_____	_____	_____	_____	_____
Promotion		_____	_____	_____	_____	_____	_____
Education/Seminars		_____	_____	_____	_____	_____	_____
Dues/Subscriptions		_____	_____	_____	_____	_____	_____
Equipment Rental		_____	_____	_____	_____	_____	_____
Licenses/Permits		_____	_____	_____	_____	_____	_____
Other Total	4%	_____	_____	_____	_____	_____	_____
<b><u>Total Overhead:</u></b>	65%	_____	_____	_____	_____	_____	_____
<b><u>Net Cash Income:</u></b>	35%	_____	_____	_____	_____	_____	_____





## Restorative Practice Overhead Budget Worksheet

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Category	Guidelines	Last Year	%	Current YTD	%	Guideline Variance	Projected Budget
Productions	100%	700000		525000			
Collections	98%	680000	97.14%	523000	99.62%	1.62%	
Accounts Recievable	30-60 Days Production						
<b>Overhead:</b>							
Salaries - Staff	17%	109000	16.03%	90100	17.23%	0.23%	
Salaries - Hygiene	7%	55000	8.09%	37100	7.09%	0.09%	
Payroll Taxes	2%	14000	2.06%	11000	2.10%	0.10%	
Lab	8%	48000	7.06%	39000	7.46%	-0.54%	
Professional Supplies	5%	36000	5.29%	26000	4.97%	-0.03%	
Rent/Utilities	8%	55000	8.09%	41000	7.84%	-0.16%	
Office Supplies & Computer	3%	20580	3.03%	16400	3.14%	0.14%	
Legal, Accounting & Collection	2%	13720	2.02%	10700	2.05%	0.05%	
Telephone	1%	6000	0.88%	5200	0.99%	-0.01%	
Insurance	2%	17000	2.50%	10900	2.08%	0.08%	
Group Insurance & Employee Benefits	2%	17150	2.52%	9800	1.87%	-0.13%	
Advertising	3%	22500	3.31%	16000	3.06%	0.06%	
<b>Other Overhead</b>							
Maintenance		6000	0.88%	6500	1.24%		
Promotion		3000	0.44%	3000	0.57%		
Education/Seminars		3500	0.51%	3600	0.69%		
Dues/Subscriptions		2700	0.40%	3000	0.57%		
Equipment Rental		1800	0.26%	2200	0.42%		
Licenses/Permits		1200	0.18%	1200	0.23%		
Other Total-	4%	18200	2.68%	19500	3.73%	-0.27%	
<b>Total Overhead:</b>	65%	432150	63.55%	332700	63.61%	-1.39%	
<b>Net Cash Income:</b>	35%	247850	36.45%	190300	36.39%	1.39%	

