



Productivity and Profit Calculator User Manual

Introduction

The Productivity and Profit Calculator was developed in response to dentists' concerns about the potential negative effects of training and deployment of allied providers on their businesses. The calculator is an economic tool that enables dentists and policy makers to simulate the impacts of adding allied providers in the context of real-world dental practices. The model gauges the direction and magnitude of the gain or loss to earnings (pre-tax) and productivity associated with hiring allied providers.

The calculator and the scenarios in the Pew report *It Takes a Team* were developed by Scott & Company, Inc., in consultation with an advisory panel of private practice dentists, who offered input on the assumptions regarding the procedures included in the model, the time required to perform each procedure and the costs related to operating a dental practice (e.g., wages, supplies and capital expenditures). For some variables (e.g., average fees), information was validated using national data sources such as the American Dental Association's Survey of Dental Practice. The "Methodology" section of the report contains additional information regarding data sources for the calculator.

Policy makers, dental practices and other users should not rely on the Productivity and Profit Calculator as a formal business planning tool or as a substitute for tax, legal, accounting or other professional guidance as such advice requires case-by-case consideration of individual circumstances.

This user guide explains how to adjust variables in five of the six Excel spreadsheet tabs to perform the simulation of adding allied providers and to account for local conditions that may differ from the default values. The output tab also is described.

Table of Contents Tab: Introduction

The Table of Contents tab (see **Figure 1**) provides a brief description of the tabs included in the model.

Figure 1

Introduction to the Productivity and Profit Calculator									
The Productivity and Profit Calculator was designed to estimate the impact of adding allied providers to a solo, pediatric or small group dental practice. The model has initial values for each of these variables, corresponding to Case Study 1 (solo pediatric dental practice) in the report. The initial values can be changed by the user. Generally, green or yellow shading indicates cells that can be changed.									
Tab 1: Procedures, Time, Fee									
The user starts on Tab 1 and, in Step 1, defines the scope of practice for each type of allied provider and the time it takes each type of provider to perform each procedure. In Step 2, the user sets the fee for each procedure.									
Tab 2: Define Small Dental Practice									
The user then moves to Tab 2 and defines the dentist's approach to their practice by defining the procedure mix and the number of associate dentists.									
Tab 3: Define Allied Practitioner									
The user then moves to Tab 3 and defines the number of allied practitioners, procedure mix, wages, supervision time by the dentist owner.									
Tab 4: Impact Summary									
Tab 4 displays provides the impact on practice finances and productivity from adding allied providers in Tab 3 to the practice described in Tab 2.									

Tab 1: Procedures, Times, Fees

There are two steps or tables that comprise Tab 1; these tables calculate the time needed for each procedure performed and the average fee for each procedure.

Step 1: Define Scope and Time per Procedure

The first table in Tab 1 allows the user to define the dental procedures that each provider can perform by inputting the procedure's average amount of time, in minutes. Eight dental procedure categories, based on the American Dental Association's *Current Dental Terminology* code set, plus a ninth, "Other" category are presented (see **Figure 2**). Several representative procedures are included in each category. **Columns E through I** identify the type of staff member who may perform each of these tasks.

The model was developed with default settings for all variables that are based on the recommendations of the project's advisory panel. For Table 1 (**Figure 2**) these include the **red and green cells**. The time needed for each procedure is entered in minutes and will appear in green indicating that the procedure is in scope and being considered. If staff do not perform or are not authorized to perform a specific procedure or set of procedures, the user enters a zero and the cell will be highlighted in red. To change a time, simply place the cursor over the cell, enter the new value and press Enter.

For example, a Registered Dental Hygienist with a zero in the cell labeled "oral evaluations" means that a hygienist cannot perform oral evaluations and will not be spending any time performing them. When a zero is entered the cell automatically turns red so the user knows the procedure in question is not being considered in the allied practitioner's scope and will not be calculated in the model.

Figure 2

STEP 1 - Define Scope and Time per Procedure			Enter the average time per procedure or zero if allied practitioner cannot perform the procedure						
Time								Includes time of 2 dental assistants	
#	Category	CDT Code(s)	Description	Reg Dental Hygienist	Dental Therapist	Hygienist-Therapist	Dentist	Associate	
1	Diagnostic (Clinical Evaluations)	D0120, D0140, D0145, D0150	Oral Evaluations	0	0	15	10	10	
2	Radiographs/imaging	D0210	Intra-Oral - Complete Series	5	5	5	5	5	
3		D0220, D0230, D0272, D0274	Intra-Oral - Periapical First Film, Add'l Film; Bitewing Two or Four Film	5	5	5	5	5	
4		D0330	Panoramic Film	5	5	5	5	5	
5	Preventive	D1110, D1120	Prophylaxis - Adult	0	20	20	5	5	
			Prophylaxis - Child	20	20	20	5	5	
6		D1203, D1206, D1294	Topical Application of Fluoride or Varnish - Adult or Child	15	15	15	5	5	
7		D1351	Sealant - Per Tooth	10	10	10	5	5	
8	Restorative	D2140, D2150	Amalgam - One or More Surfaces	0	40	40	30	30	
9		D2330, D2331, D2332, D2335	Resin-based Composite - One or More Surfaces, Anterior	0	40	40	40	40	
10		D2391, D2392	Resin-based Composite - One or Two Surface, Posterior	0	40	40	40	40	
11		D2930	Prefabricated Stainless Steel Crown - Primary Tooth	0	60	60	60	60	
12		D2940	Sedative Filling (Interim Therapeutic Restoration)	0	0	50	40	40	
13		D2970	Temporary Crown	0	0	60	60	60	
14		D2740-50	Permanent Crown	0	0	0	80	80	
15	Endodontics	D3220	Therapeutic Pulpotomy	0	30	30	20	20	
16	Periodontics	D4000-4999	Periodontics	60	0	60	60	60	
17	Prosthodontics	S110-5140	Complete Dentures	0	0	0	80	80	
18	Oral/Maxillofacial Surgery	D7111, D7140	Extractions	0	30	30	30	30	
19	Other		Other Procedure 1	0	0	0	0	0	
			Other Procedure 2	0	0	0	0	0	

Step 2: Determine Average Fee per Procedure

The second table in Tab 1 (see **Figure 3**) allows the user to define private insurer fees and Medicaid fees, or a combination of the two.

To change the fees per procedure, a user may simply change the cells highlighted in **yellow** located under Private Pay (**column E, rows 60 to 101**). Fees are shown in U.S. dollars.

To change the Medicaid fee, change **cell F57 (Medicaid Fee)** to any percentage of the private insurance fee. For example, a value of 60 percent in **cell F59** means the Medicaid fee is 60 percent of the private fee. So, if the private fee is \$100, the Medicaid fee will be 60 percent of that, or \$60.

Changing **cell E57** allows the user to have a mix of various payment populations, essentially changing the mix between private insured and Medicaid-enrolled patients. For example, a value of 80 percent in **cell E57** would mean that 80 percent of the practice's revenue will come from private insurance payments, with the remainder coming from Medicaid reimbursements.

Figure 3

STEP 2 - Determine average fee per procedure			In cells E58 to E99, input the average fee per procedure. (Initial fees were set using the 2009 ADA Survey of Dental Fees, national mean rounded to the nearest \$5.) In cell E55, input the percentage of the practice's caseload that is private-pay. In cell E57, input the average reimbursement rate provided by the state Medicaid program.			
			Mix			
			100%	0%		
#	Category	CDT Code(s)	Description	Private Pay	Medicaid Fee	Blended Fee
1	Diagnostic (Clinical Evaluations)	D0120, D0140, D0145, D0150	Oral Evaluations	\$55	\$33	\$55
			Limited Oral Evaluation - Problem Focused			
			Oral Evaluation & Counseling - Patient Age 3 and Under			
			Comprehensive Oral Evaluation - New or Established Patient			
2	Radiographs/Imaging	D0210	Intra-Oral - Complete Series	\$110	\$66	\$110
3		D0220, D0230, D0272, D0274	Intra-Oral - Periapical First Film, Add'l Film; Bitewing Two or Four Film	\$35	\$21	\$35
			Intra-Oral - Periapical Each Additional Film			
			Bitewing - Two Films			
			Bitewing - Four Films			
4		D0330	Panoramic Film	\$95	\$57	\$95
5	Preventive	D1110, D1120	Prophylaxis - Adult or Child	\$80	\$48	\$80
			Prophylaxis - Child	\$60	\$36	\$60
6		D1203, D1204, D1206	Topical Application of Fluoride or Varnish - Child or Adult	\$30	\$18	\$30
			Topical Application of Fluoride - Adult			
7		D1351	Sealant - Per Tooth	\$45	\$27	\$45
8	Restorative	D2140, D2150	Amalgam - One or More Surfaces	\$125	\$75	\$125
			Amalgam - Two Surfaces			
9		D2330, D2331, D2332, D2335	Resin-based Composite - One or More Surfaces, Anterior	\$180	\$108	\$180
			Resin-based Composite - Two Surfaces, Anterior			
			Resin-based Composite - Three Surfaces, Anterior			
10		D2391, D2392	Resin-based Composite - One or Two Surface, Posterior	\$165	\$99	\$165
			Resin-based Composite - Two Surfaces, Posterior			
11		D2930	Prefabricated Stainless Steel Crown - Primary Tooth	\$215	\$129	\$215
12		D2940	Sedative Filling (Interim Therapeutic Restoration)	\$90	\$54	\$90
13		D2970	Temporary Crown	\$230	\$138	\$230
14		D2740, D2750	Permanent Crown	\$960	\$576	\$960
15	Endodontics	D3220	Therapeutic Pulpotomy	\$150	\$90	\$150
16	Periodontics	D4341, D4342, D4355, D4910	Non-Surgical Periodontal Procedures	\$150	\$90	\$150
17	Prosthodontics	D5110, D5120, D5130, D5140	Complete Dentures	\$1,375	\$825	\$1,375
18	Oral/Maxillofacial Surgery	D7111, D7140	Extractions	\$120	\$72	\$120
			Extraction, Erupted Tooth or Exposed Roots			
19	Other		Other Procedure 1	\$0	\$0	\$0
			Other Procedure 2	\$0	\$0	\$0
			Other Procedure 3	\$0	\$0	\$0
			Other Procedure 4	\$0	\$0	\$0

Pediatric Practice Adjustment

When using the calculator to estimate the impact of allied providers on a pediatric dental practice, the user will need to adjust the prices used for prophylaxis. The adult default rate is \$80 (cell E72) whereas the child default rate is \$60. Changing cell E72 to reflect the child rate will ensure this procedure is accounted for in both number of procedures and profitability.

Tab 2: Define Dental Practice

Using Tab 2 (see **Figure 4**) users define their existing dental practices, including the number and type of staff members, mix of procedures the practice provides and time the main dentist allocates to supervising each associate dentist. Similar to Tab 1, **yellow cells** can be changed to individualize the model.

First, the user enters the number of each type of staff member. There are two types of dentists that can be included in the baseline case—dentist-owners of the practice and associate dentists

who are employed by the practice. (The main difference between the two types is in the calculation of wages—associate dentists are assumed to be paid 30 percent of the fees they produce).

The user then defines the percentage of time each dentist is providing patient care each day. This utilization rate (**column C**) for the dentist initially is set at 90 percent (based on 244 working days per year at 6.12 hours a day, allowing for lunch, breaks, and other administrative tasks), and the user can change the rate by entering an amount greater or less than 90 percent.

Note: The calculator automatically adds two dental assistants per dentist. Users can add additional front or back office support staff, if desired. For the solo pediatric and solo general dental practice scenarios, 2 front/back office staff were used. For the small group scenario, 3 front/back office staff were used.

Second, the user customizes the model to the clinical services provided by the individual practice by assigning a percentage of the practice's time to each of the nine procedure categories (**columns A and B, rows 15 to 23**). The procedure categories are: Diagnostic, Radiographs/Imaging, Preventive, Restorative, Endodontics, Periodontics, Prosthodontics, Oral/Maxillofacial Surgery, and Other. The percentages for each of these categories must add up to 100 percent.

Finally, supervision time (**column B, row 28**) is the amount of time, in minutes per day, the dentist spends providing guidance to and reviewing the work of associate dentists. *Note:* Time spent supervising cannot be counted toward direct patient care for the supervising dentist.

Figure 4

Define your Dental Practice		
In this set of tables highlighted in yellow only, define the baseline case of a dental practice staffed by dentists and dental assistants. Below, enter the number of dentist owners, associate dentists, and support staff. Then, define the mix of procedures that the practice provides - does it focus more on preventive procedures, or on complex procedures like prosthodontics? Finally, input the time that the dentist owner spends each day in consultation with each associate dentist.		
Labor	Number of DDS Practitioners	Utilization
Dentist Owner	1	90%
Associate	2	90%
Non Revenue Generating Employees		
Front/Back Office Support	2	
Dental Assistant (non revenue generating)	6	
Procedure Mix	Percentage Mix	
Enter a practice mix; other is calculated		
Diagnostic	35%	
Radiographs/Imaging	10%	
Preventive	25%	
Restorative	25%	
Endodontic	5%	
Periodontics	0%	
Prosthodontics	0%	
Oral/Maxillofacial Surgery	0%	
Other	0%	
Total	100%	-
Supervision Time	Time (mins)	
Allied Provider		
Associate	15	
		Enter the number of minutes per day

Tab 3: Define Allied Practitioner(s)

Tab 3 (see **Figure 5**) is identical to Tab 2 with the exception of allowing the user to add one or more allied providers who work alongside the dentists. The user can add three types of allied providers to the practice: Dental Therapist, Hygienist-Therapist or Registered Dental Hygienist.

- *Dental Therapist*—Performs a limited set of preventive and restorative services
- *Hygienist-Therapist*—Performs a larger range, compared with a Dental Therapist, of restorative and preventive services
- *Registered Dental Hygienist*—Performs preventive procedures

Similar to Tab 2, the user can manipulate any of the **yellow cells** but will likely focus on adding the additional allied practitioners, their utilization rates and, finally, their supervision time. See the description in Tab 2 for more details.

Note: If adding more than two allied practitioners, a user may wish to increase the size of the practice and/or number of operatories in Tab 5: Cost Tab.

Figure 5

Define your Allied Dental Practitioners		
In this set of tables, the user defines a "dynamic" model of a practice that utilizes various types of allied providers. In the next tab, the user sees the difference that the addition of these allied providers makes to practice revenues and productivity.		
Labor	Number of Practitioners	Utilization
Dentist Owner	1	90%
Associate	2	90%
Allied Provider		
Hygienist-Therapist	0	100%
Dental Therapist	0	100%
Reg. Dental Hygienist	0	100%
Non Revenue Generating Employees		
Front/Back Office Support	2	
Dental Assistant (non revenue generating)	6	
Procedure Mix	Percentage Mix	
Diagnostic	35%	
Radiographs/Imaging	10%	
Preventive	25%	
Restorative	25%	
Endodontics	5%	
Periodontics	0%	
Prosthodontics	0%	
Oral/Maxillofacial Surgery	0%	
Other	0%	
Total	100%	-
Supervision Time	Time (mins)	
Allied Provider		
Associate	15	
Hygienist-Therapist	30	
Dental Therapist	30	
Reg. Dental Hygienist	30	

Tab 4: Impact Summary

Tab 4, (see **Figures 6-8**) is the output tab for the model, shows the effect of the addition of allied providers on a practice's revenues and productivity. This tab cannot be manipulated.

Blue-shaded cells represent the baseline inputs (from Tab 2); purple cells represent the inputs from adding allied providers (from Tab 3); and green cells calculate the difference between the two (as shown in **Figures 6-8**). The calculator generates two sets of data—a profit and loss schedule (**Figure 6**) and the practice's total capacity for procedures by service category (**Figures 7 & 8**) — that, together, determine the impact of adding allied providers to a practice. **Figure 7** shows the practice's total difference in productivity compared with **Figure 8** which shows the difference in productivity broken down by staff member type.

As shown in the screen shots (**Figures 6-8**), the green cells are equal to zero indicating that the baseline inputs are equal to the dynamic inputs (i.e., no allied providers have been added).

Note: The Productivity and Profit Calculator does not calculate taxes or deduct taxes from operating profit. The calculator is provided for informational and illustrative purposes.

Figure 6

Baseline Case		Dynamic Case with Allied Providers		Difference between Baseline and Dynamic Cases	
Pro Forma Profit & Loss		Pro Forma Profit & Loss		Pro Forma Profit & Loss	
	Year 1		Year 1		Year 1
Revenue	\$677,920	Revenue	\$677,920	Revenue	\$0
Cost		Cost		Cost	
Direct Labor	\$142,600	Direct Labor	\$142,600	Direct Labor	\$0
Supplies Cost	\$80,992	Supplies Cost	\$80,992	Supplies Cost	\$0
Rent	\$40,000	Rent	\$40,000	Rent	\$0
Marketing and Other Office Costs	\$80,000	Marketing and Other Office Costs	\$80,000	Marketing and Other Office Costs	\$0
TI Charge	\$7,692	TI Charge	\$7,692	TI Charge	\$0
Equipment Loan Payment	\$6,043	Equipment Loan Payment	\$6,043	Equipment Loan Payment	\$0
Total	\$357,327	Total	\$357,327	Total	\$0
Operating Profit	\$320,593	Operating Profit	\$320,593	Operating Profit	\$0
Operating Margin	47%	Operating Margin	47%	Operating Margin	0%
Taxes		Taxes		Taxes	\$0
Net Income	\$320,593	Net Income	\$320,593	Net Income	\$0
Net Income Margin	47.3%	Net Income Margin	47.3%	Net Income Margin	0%

Figure 7

Procedures per Year		CDT Code	Description	Base Case		Dynamic Case With Allied Providers		Difference between Base Case	
#	Category								
1	Diagnostic (Clinical Evaluations)	D0120, D0140, D0145, D0150	Oral Evaluations Limited Oral Evaluation - Problem Focused Oral Evaluation & Counseling - Patient Age 3 and Under Comprehensive Oral Evaluation - New or Established Patient	3,136	31%	3,136	31%	0	
2	Radiographs/Imaging	D0210	Intra-Oral - Complete Series Intra-Oral - Periapical First Film, Add'l Film; Bitewing	597	18%	597	18%	0	
3		D0220, D0230, D0272, D0274	Two or Four Film Intra-Oral - Periapical Each Additional Film Bitewing - Two Films Bitewing - Four Films	597		597		0	
4		D0330	Panoramic Film	597		597		0	
5	Preventive	D1110, D1120	Prophylaxis - Adult or Child Prophylaxis - Child	1,120	44%	1,120	44%	0	
6		D1203, D1206, D1294	Topical Application of Fluoride or Varnish - Child or Adult	1,120		1,120		0	
7		D1351	Topical Application of Fluoride - Adult Sealant - Per Tooth	1,120		1,120		0	
8	Restorative	D2140, D2150	Amalgam - One or More Surfaces Amalgam - Two Surfaces	107	5%	107	5%	0	
9		D2330, D2331, D2332	Resin-based Composite - One or More Surfaces, Anterior Resin-based Composite - Two Surfaces, Anterior Resin-based Composite - Three Surfaces, Anterior	80		80		0	
10		D2391, D23092	Resin-based Composite - One or Two Surface, Posterior Resin-based Composite - Two Surfaces, Posterior	80		80		0	
11		D2930	Prefabricated Stainless Steel Crown - Primary Tooth	53		53		0	
12		D2940	Sedative Filling (Interim Therapeutic Restoration)	80		80		0	
13		D2970	Temporary Crown	53		53		0	
14		D2740-50	Permanent Crown	40		40		0	
15	Endodontics	D3220	Therapeutic Pulpotomy	224	2%	224	2%	0	
16	Periodontics	D4000-4999	Periodontics	0	0%	0	0%	0	
17	Prosthodontics	S110-S140	Complete Dentures	0	0%	0	0%	0	
18	Oral/Maxillofacial Surgery	D7111, D7140	Extractions Extraction, Erupted Tooth or Exposed Roots	0	0%	0	0%	0	
19	Other		Other Procedure 1 Other Procedure 2 Other Procedure 3 Other Procedure 4	0 0 0 0	0% 0% 0% 0%	0 0 0 0	0% 0% 0% 0%	0 0 0 0	0% 0% 0% 0%
				10,124		10,124		0	0%

Figure 8

Procedures per Year by Labor		CDT Code	Description	Solo Practitioner		With Allied Practitioner					Difference between Solo	
#	Category			Dentist (Alone)	Associate	Reg Dental Hygienist	Dental Therapist	Hygienist-Therapist	Dentist	Associate	Dentist	Associate
1	Diagnostic (Clinical Evaluations)	D0120, D0140, D0145, D0150	Oral Evaluations Limited Oral Evaluation - Problem Focused Oral Evaluation & Counseling - Patient Age 3 and Under Comprehensive Oral Evaluation - New or Established Patient	3,136	0	0	0	0	3,136	0	0	0
2	Radiographs/Imaging	D0210	Intra-Oral - Complete Series Intra-Oral - Periapical First Film, Add'l Film; Bitewing	597	0	0	0	0	597	0	0	0
3		D0220, D0230, D0272, D0274	Two or Four Film Intra-Oral - Periapical Each Additional Film Bitewing - Two Films Bitewing - Four Films	597	0	0	0	0	597	0	0	0
4		D0330	Panoramic Film	597	0	0	0	0	597	0	0	0
5	Preventive	D1110, D1120	Prophylaxis - Adult or Child Prophylaxis - Child	1,120	0	0	0	0	1,120	0	0	0
6		D1203, D1206, D1294	Topical Application of Fluoride or Varnish - Child or Adult	1,120	0	0	0	0	1,120	0	0	0
7		D1351	Topical Application of Fluoride - Adult Sealant - Per Tooth	1,120	0	0	0	0	1,120	0	0	0
8	Restorative	D2140, D2150	Amalgam - One or More Surfaces Amalgam - Two Surfaces	107	0	0	0	0	107	0	0	0
9		D2330, D2331, D2332	Resin-based Composite - One or More Surfaces, Anterior Resin-based Composite - Two Surfaces, Anterior Resin-based Composite - Three Surfaces, Anterior	80	0	0	0	0	80	0	0	0
10		D2391, D23092	Resin-based Composite - One or Two Surface, Posterior Resin-based Composite - Two Surfaces, Posterior	80	0	0	0	0	80	0	0	0
11		D2930	Prefabricated Stainless Steel Crown - Primary Tooth	53	0	0	0	0	53	0	0	0
12		D2940	Sedative Filling (Interim Therapeutic Restoration)	80	0	0	0	0	80	0	0	0
13		D2970	Temporary Crown	53	0	0	0	0	53	0	0	0
14		D2740-50	Permanent Crown	40	0	0	0	0	40	0	0	0
15	Endodontics	D3220	Therapeutic Pulpotomy	224	0	0	0	0	224	0	0	0
16	Periodontics	D4000-4999	Periodontics	0	0	0	0	0	0	0	0	0
17	Prosthodontics	S110-S140	Complete Dentures	0	0	0	0	0	0	0	0	0
18	Oral/Maxillofacial Surgery	D7111, D7140	Extractions Extraction, Erupted Tooth or Exposed Roots	0	0	0	0	0	0	0	0	0
19	Other		Other Procedure 1 Other Procedure 2 Other Procedure 3 Other Procedure 4	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
				10,124	0	0	0	0	10,124	0	0	0
					10,124					10,124		

Tab 5: Cost

Tab 5 includes capital and operating expenses that can be adjusted, if desired. A user can refine a practice's cost structure by adjusting the default values for rent, lease improvements, equipment depreciation, marketing, supplies and other overhead costs. This tab also allows users to adjust wage and salary information. Only **yellow cells** can be adjusted.

If a user changes the number of operatories, the equipment changes correspondingly to ensure each operatory has the appropriate equipment. If a user increases the square footage of the practice, the costs for rent and tenant improvements will rise. For example, Scenarios 1 and 2 are each based on a 2,000-square-foot practice with four operatories. Scenario 3 is based on a 4,000-square-foot practice with eight operatories. When creating Scenario 3 (small group practice) the user must manually adjust the number of operatories to 8 and the space to 4,000 square feet.

Equipment and tenant improvements are amortized, and a user can select the interest rate and the length of the loan or amortization.

Note: Default salaries and benefit loads are based on national data from the Bureau of Labor Statistics and also on recommendations from an advisory panel of dental practitioners. Users are encouraged to input values that reflect local costs.

Tab 6: Assumptions

This tab (see **Figure 9**) contains the number of days and hours per year that the practice is in operation, as well as the percentage of time during the day that is unavailable for clinical care due to lunch and breaks (referred to as "shrinkage"). The user can adjust the number of holidays, days closed for weekends, hours of operation and percentage of "shrinkage." Only **yellow cells** can be adjusted.

Figure 9

Year		2010
Days in year		365
Net after Holidays	17	348
Sat, Sunday (can add extra day)	2	104
Work Days		244
Hrs open		8
Shrinkage		85.00%
Max Billable Hours per Day		6.8
Max Billable Mins per Day		408
Max Billable Hours per Year		1,659
Max Billable Min per Year		99,552