

PRACTICE OPERATING COSTS WORKSHEET

Enter the \$ Amount You Pay Monthly for Each of the Following **FIXED** Expenses

These remain consistent over time

Office Rent	\$ _____	Disability Insurance	\$ _____
Your Salary (amount from STEP 1)	\$ _____	Business/General Liability Insurance	\$ _____
Employee Salaries (including employer taxes such as FICA)	\$ _____	Professional Liability/Malpractice	\$ _____
Equipment Leases & Loans	\$ _____	Workers' Compensation	\$ _____
Advertising (yellow pages, network dues, etc.)	\$ _____	State Association Dues	\$ _____
Pager	\$ _____	National Association Dues	\$ _____
Service Contracts (copiers, computers, software, x-ray machine)	\$ _____	\$ Dues - Other	\$ _____
Practice License	\$ _____	QME Fees	\$ _____
Other	\$ _____		
		TOTAL	\$ _____

Enter the \$ Amount You Pay Monthly for Each of the Following **VARIABLE** Expenses

These change with patient volume

Telephone	\$ _____	Taxes (city business, county, property, etc.)	\$ _____
Cellular Phone	\$ _____	Attorney Fees	\$ _____
Utilities	\$ _____	Bookkeeper/Accountant	\$ _____
Medical Supplies (acupuncture needles, cotton, etc.)	\$ _____	Books & Subscriptions	\$ _____
Office Supplies (pens, pencils, papper, etc.)	\$ _____	Continuing Education Fees	\$ _____
Postage	\$ _____	Continuing Education Travel	\$ _____
Bottled Water	\$ _____	Other	\$ _____
		TOTAL	\$ _____

OVERHEAD (Total Monthly Expenses) = Fixed Expenses + Variable Expenses \$ _____