



## OVERHEAD & EXPENSE WORKSHEET

*Dentist*

Please be as specific as possible so that an accurate overhead may be established. All expenses listed are to be monthly. For weekly expenses, multiply the expense by fifty-two and then divide it by twelve. (E.g. the receptionist's salary is \$300.00/week =  $\$300 \times 52 = \$15,600$ ,  $\div 12 = \$1,300/\text{month}$ ) When the worksheet has been fully filled out, the totals are carried forward to the summary sheet. List the monthly payments to the right. For loans & credit cards, please list the minimum payment due.)

### 1. PROPERTY RENT & MORTGAGE EXPENSES

- |  |          |
|--|----------|
| a. Property Rent                         | \$ _____ |
| b. Mortgage Expense - Primary            | \$ _____ |
| c. Mortgage Expense - Secondary or Other | \$ _____ |
| d. Leasehold Improvement                 | \$ _____ |
| e. Association dues                      | \$ _____ |
| f. Real Estate Taxes                     | \$ _____ |

TOTAL RENT & MORTGAGE EXPENSES      \$ \_\_\_\_\_

### 2. LEASES - EQUIPMENT & OTHER (list piece of equipment and lease company if possible)

- |                |          |
|----------------|----------|
| a. Lease _____ | \$ _____ |
| b. Lease _____ | \$ _____ |
| c. Lease _____ | \$ _____ |
| d. Lease _____ | \$ _____ |
| e. Lease _____ | \$ _____ |
| f. Lease _____ | \$ _____ |
| g. Lease _____ | \$ _____ |
| h. Lease _____ | \$ _____ |

TOTAL LEASE EXPENSE      \$ \_\_\_\_\_

### 3. LOANS & LINES OF CREDIT

- |                       |          |
|-----------------------|----------|
| a. Loan payment _____ | \$ _____ |
| b. Loan payment _____ | \$ _____ |
| c. Loan payment _____ | \$ _____ |
| d. Loan payment _____ | \$ _____ |
| e. Loan payment _____ | \$ _____ |
| f. Loan payment _____ | \$ _____ |
| g. Loan payment _____ | \$ _____ |

TOTAL LOAN PAYMENTS & LINES OF CREDIT      \$ \_\_\_\_\_

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**4. CREDIT CARDS** (Note: If you are currently carrying a balance on your office credit cards, list the minimum payments below. If you use your credit cards for other expenses detailed in this worksheet and pay the entire balance when payment is due, please detail these expenses in the other sections provided. As an example, let us say that you use your Visa for Office Supplies and then pay it off at the end of the month. These expenses would not be listed here, but instead under office supply)

a. Credit Card Payment	_____	\$ _____
b. Credit Card Payment	_____	\$ _____
c. Credit Card Payment	_____	\$ _____
d. Credit Card Payment	_____	\$ _____
e. Credit Card Payment	_____	\$ _____
f. Credit Card Payment	_____	\$ _____
g. Credit Card Payment	_____	\$ _____
h. Credit Card Payment	_____	\$ _____

TOTAL CREDIT CARD PAYMENTS \$ \_\_\_\_\_

#### 5. INSURANCE COVERAGE

a. Malpractice/Professional Liability	_____	\$ _____
b. Work Comp	_____	\$ _____
c. Group Health	_____	\$ _____
d. Auto	_____	\$ _____
e. Insurance - other	_____	\$ _____
f. Insurance - other	_____	\$ _____
g. Insurance - other	_____	\$ _____
h. Insurance - other	_____	\$ _____
i. Insurance - other	_____	\$ _____

TOTAL INSURANCE \$ \_\_\_\_\_

#### 6. OUTSIDE SERVICES

a. Accountant	_____	\$ _____
b. Lawyer/Legal Services	_____	\$ _____
c. Dry Cleaning & Laundry	_____	\$ _____
d. Hazardous Waste disposal	_____	\$ _____
e. Payroll Service	_____	\$ _____
f. Temporary Help Agencies	_____	\$ _____
g. Computer Software Support	_____	\$ _____
h. Sewer & Garbage	_____	\$ _____
i. Outside Service - other	_____	\$ _____
j. Outside service - other	_____	\$ _____

TOTAL OUTSIDE SERVICES \$ \_\_\_\_\_

#### 7. UTILITIES & SERVICES

a. Gas & Electric	_____	\$ _____
b. Water	_____	\$ _____
c. Cable TV	_____	\$ _____

TOTAL UTILITIES & SERVICES \$ \_\_\_\_\_

## 8. COMMUNICATION & PHONE

- |   |                 |
|---|-----------------|
| a. Local Phone bill                                 | \$ _____        |
| b. Long distance carrier (if not incl. in a. above) | \$ _____        |
| c. Answering service                                | \$ _____        |
| d. Pager service                                    | \$ _____        |
| e. Cellular phone                                   | \$ _____        |
| f. Cellular long distance                           | \$ _____        |
| g. Internet Service                                 | \$ _____        |
| <b>TOTAL COMMUNICATION &amp; PHONE</b>              | <b>\$ _____</b> |

## 9. DUES - PROFESSIONAL ASSOCIATIONS & SOCIETIES

- |  |                 |
|--|-----------------|
| a. ADA Dues (Include any additional moneys paid above yearly membership dues to ADA) | \$ _____        |
| b. AGD Dues  | \$ _____        |
| c. County Association Dues   | \$ _____        |
| d. City Association Dues   | \$ _____        |
| e. Dues - other _____  | \$ _____        |
| f. Dues - other _____  | \$ _____        |
| <b>TOTAL DUES</b>  | <b>\$ _____</b> |

## 10. LICENSING

- |                                 |                 |
|---------------------------------|-----------------|
| a. Business license             | \$ _____        |
| b. Controlled Substance license | \$ _____        |
| c. DEA License                  | \$ _____        |
| d. Licensing - other            | \$ _____        |
| e. Licensing - other            | \$ _____        |
| <b>TOTAL LICENSING</b>          | <b>\$ _____</b> |

## 11. SUBSCRIPTIONS

- |                                |                 |
|--------------------------------|-----------------|
| a. Office Magazines            | \$ _____        |
| b. Professional Journals       | \$ _____        |
| c. Subscriptions - other _____ | \$ _____        |
| d. Subscriptions - other _____ | \$ _____        |
| <b>TOTAL SUBSCRIPTIONS</b>     | <b>\$ _____</b> |

## 12. PAYROLL EXPENSES

### Salaries & Wages (List Gross Monthly Wages)

- |                        |          |
|------------------------|----------|
| a. Doctor/Owner        | \$ _____ |
| b. Office manager      | \$ _____ |
| c. Receptionist        | \$ _____ |
| d. Financial Secretary | \$ _____ |

e.	Appointment Secretary	\$	_____
f.	Associate Doctor	\$	_____
g.	Associate Doctor	\$	_____
h.	Hygienist	\$	_____
i.	Hygienist	\$	_____
j.	Hygienist	\$	_____
k.	Assistant	\$	_____
l.	Assistant	\$	_____
m.	Assistant	\$	_____
n.	Assistant	\$	_____
o.	Other _____	\$	_____
p.	Other _____	\$	_____
q.	Other _____	\$	_____
r.	Other _____	\$	_____

**I. TOTAL GROSS WAGES** \$ \_\_\_\_\_

**Payroll related taxes**

a.	Company FICA	\$	_____
b.	State Unemployment (% varies by company)	\$	_____
c.	Federal Unemployment	\$	_____
d.	Local taxes	\$	_____
e.	Taxes Other - _____	\$	_____
f.	Taxes Other - _____	\$	_____

**II. TOTAL PAYROLL RELATED TAXES** \$ \_\_\_\_\_

**TOTAL PAYROLL EXPENSES**

(Equals I + II) \$ \_\_\_\_\_

**13. ADVERTISING**

a.	Yellow Pages (if not included in phone bill)	\$	_____
b.	Yellow Pages - Other _____	\$	_____
c.	Yellow Pages - Other _____	\$	_____
d.	Yellow Pages - Other _____	\$	_____
e.	Yellow Pages - Other _____	\$	_____
f.	Newspaper Ads	\$	_____
g.	Val-Pak/Coupon Magazines	\$	_____
h.	New Resident Programs	\$	_____
i.	TV	\$	_____
j.	Radio	\$	_____
k.	Referral Services (1-800 DENTIST, etc.)	\$	_____
l.	Mailers/Flyers	\$	_____
m.	Bulk Postage (for flyers & mailers)	\$	_____
n.	Billboards	\$	_____
o.	Website	\$	_____
p.	Advertising - other	\$	_____
q.	Advertising - other	\$	_____
r.	Advertising - other	\$	_____

**TOTAL ADVERTISING** \$ \_\_\_\_\_

#### 14. PUBLIC RELATIONS & PROMOTIONS

- a. Birthday cards \$ \_\_\_\_\_
- b. Seasonal mailings (printing & postage) \$ \_\_\_\_\_
- c. Sponsorship of local organizations (little league etc.) \$ \_\_\_\_\_
- d. Newsletter printing & postage \$ \_\_\_\_\_
- e. Promotions - Other \$ \_\_\_\_\_
- f. Promotions - Other \$ \_\_\_\_\_
- g. Promotions - Other \$ \_\_\_\_\_
- h. Promotions - Other \$ \_\_\_\_\_

TOTAL PR & PROMOTIONS \$ \_\_\_\_\_

#### 15. CONTINUING EDUCATION

- a. Clinical/OSHA compliance seminars & material \$ \_\_\_\_\_
- b. Practice Management seminars & materials \$ \_\_\_\_\_
- c. Travel & Accommodation Expense \$ \_\_\_\_\_

TOTAL CONTINUING EDUCATION \$ \_\_\_\_\_

#### 16. OFFICE EXPENSES

- a. Office Supplies \$ \_\_\_\_\_
- b. Stationary & Envelopes \$ \_\_\_\_\_
- c. Clothing & Uniform \$ \_\_\_\_\_
- d. Parking \$ \_\_\_\_\_
- e. Repairs & Equipment Maintenance \$ \_\_\_\_\_
- f. Entertainment & Food \$ \_\_\_\_\_
- g. Postage \$ \_\_\_\_\_
- h. Office Expense - other \$ \_\_\_\_\_
- i. Office Expense - other \$ \_\_\_\_\_
- j. Office Expense - other \$ \_\_\_\_\_

TOTAL OFFICE EXPENSES \$ \_\_\_\_\_

#### 17. BANK & CREDIT CARD CHARGES

- a. Merchant charges - credit cards & finance cos. \$ \_\_\_\_\_
- b. bank charges \$ \_\_\_\_\_
- c. Other \_\_\_\_\_ \$ \_\_\_\_\_

TOTAL BANK & CREDIT CARD CHARGES \$ \_\_\_\_\_

18. MEDICAL/DENTAL SUPPLIES \$ \_\_\_\_\_

19. LAB EXPENSES \$ \_\_\_\_\_

**20. BACK BILLS** (list any creditors that you are on a payment plan with due to inability to pay original bill - include tax payment plans)

a. Back bill	_____	\$ _____
b. Back bill	_____	\$ _____
c. Back bill	_____	\$ _____
d. Back bill	_____	\$ _____
e. Back bill	_____	\$ _____
f. Back bill	_____	\$ _____
TOTAL BACK BILLS		\$ _____

**21. EXPENSES OTHER** (If anything was missed, please list it below)

a. Other	_____	\$ _____
b. Other	_____	\$ _____
c. Other	_____	\$ _____
d. Other	_____	\$ _____
e. Other	_____	\$ _____
f. Other	_____	\$ _____
g. Other	_____	\$ _____
h. Other	_____	\$ _____
i. Other	_____	\$ _____
TOTAL OTHER EXPENSE		\$ _____

Please take your totals and carry them forward to the Overhead & Expense Summary Sheet.



# OVERHEAD & EXPENSE SUMMARY SHEET

*Dentist*

Practice: \_\_\_\_\_ Doctor: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Date: \_\_\_\_\_ Filled out by: \_\_\_\_\_

EXPENSES	COST - MONTHLY
1. RENT & MORTGAGE EXPENSE	\$
2. LEASE EXPENSES	\$
3. LOAN & LINES OF CREDIT	\$
4. CREDIT CARDS	\$
5. INSURANCE	\$
6. OUTSIDE SERVICES	\$
7. UTILITIES	\$
8. COMMUNICATION & PHONE	\$
9. DUES	\$
10. LICENSING	\$
11. SUBSCRIPTIONS	\$
12. PAYROLL EXPENSE	\$
13. ADVERTISING	\$
14. PR & PROMOTIONS	\$
15. CONTINUING EDUCATION	\$
16. OFFICE EXPENSE	\$
17. BANK & CREDIT CARD CHARGES	\$
18. DENTAL SUPPLIES	\$
19. LAB EXPENSES	\$
20. BACK BILLS	\$
21. OTHER EXPENSES	\$
<b>TOTAL MONTHLY EXPENSES</b>	<b>\$</b>

**MGE: Management Experts, Inc.**

11800 30<sup>th</sup> Court North • Pinellas Park • FL • 33716 • Tel: (727) 530-4277 • Fax: (727) 532-9497

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