



COST OF SERVICE- GENERAL

Premise: Portable restroom service, delivery, removal, and associated fees are the only source of income. Therefore, all expenses of the service provider should be divided between direct (i.e., all expenses directly attributable to that income stream) and indirect (i.e., all other expenses).

DIRECT EXPENSES: TRUCK

1. All annual expenses for truck(s) such as license plates/fees, liability/auto insurance, inspection fees, vehicle disposal fees, etc.
2. Fuel and oil
3. Repairs and maintenance, including towing
4. Pumps, hoses, valves repair or replacement
5. Radio, GPS equipment, repair and service fees
6. Tires repair or replacement
7. Truck lease or bank payment
8. Waste disposal
9. Truck depreciation

DIRECT EXPENSES: DRIVER

10. Wages, including all forms of compensation
11. Matching FICA and Medicare tax
12. Unemployment tax including FUTA
13. Worker's comp
14. Employee benefits (e.g., health insurance, dental insurance, life insurance, vision insurance, 401k or other retirement matching, etc.)
15. All miscellaneous expenses (e.g., uniforms, gloves, specialized clothing or equipment, etc.)

DIRECT EXPENSES: UNITS

16. Unit repairs and maintenance
17. Unit lease payments
18. Unit supplies (e.g., toilet paper, deodorant blocks, etc.)
19. Unit depreciation



NOTES



COST OF SERVICE WORK SHEET

(Time frame: 30-day, 60-day, 6 months, etc.)

LINE DESCRIPTION

MONTHLY EXPENSE

- 1. Annual expenses (total expenses÷12) \$ _____
- 2. Fuel and oil _____
- 3. Repairs and maintenance, including towing _____
- 4. Pumps, hoses, valves repair or replacement _____
- 5. Radio, GPS equipment, repair and service fees _____
- 6. Tires repair or replacement _____
- 7. Truck lease or bank payment _____
- 8. Waste disposal _____
- 9. Truck depreciation _____
- 10. Wages, including all forms of compensation _____
- 11. Matching FICA and Medicare tax _____
- 12. Unemployment tax including FUTA _____
- 13. Worker's comp _____
- 14. Employee benefits (e.g., health insurance, dental insurance, life insurance, vision insurance, 401k or other retirement matching, etc.) _____
- 15. All miscellaneous expenses (e.g., uniforms, gloves, specialized clothing or equipment, etc.) _____
- 16. Unit repairs and maintenance _____
- 17. Unit lease payments _____
- 18. Unit supplies (e.g., toilet paper, deodorant blocks, etc.) _____
- 19. Unit depreciation _____

TOTAL DIRECT EXPENSES (X MONTHS) \$ _____ (xx%)

TOTAL SERVICES PERFORMED DURING THE MONTH _____

TOTAL DIRECT SERVICE EXPENSES FOR THE MONTH \$ _____

DIVIDE TOTAL DIRECT EXPENSES BY TOTAL NUMBER OF SERVICES

DIRECT EXPENSES \$ _____

÷ NUMBER OF SERVICES _____

EQUALS COST PER SERVICE \$ _____

TOTAL OF ALL OTHER EXPENSES (INDIRECT) \$ _____ (xx%)

TOTAL OF ALL EXPENSES FOR THE MONTH \$ _____