

Sample Companion Practice
Profit & Loss
 January through December 2016

	<u>Jan - Dec 16</u>	<u>% of Income</u>
Ordinary Income/Expense		
Income		
5000 · Professional Services Revenue	819,099.02	26.6%
5100 · Pharmacy Revenue	736,765.54	23.9%
5200 · Dietary Product Revenue	131,289.69	4.3%
5300 · Laboratory Revenue	551,693.66	17.9%
5400 · Imaging Revenue	186,054.56	6.0%
5500 · Surgery Revenue	64,413.19	2.1%
5600 · Anesthesia Revenue	128,935.21	4.2%
5700 · Dentistry Revenue	50,156.75	1.6%
5800 · Ancillary Product & Service Rev	76,391.83	2.5%
5825 · Boarding Revenue	226,407.92	7.4%
5850 · Grooming Revenue	110,485.35	3.6%
5900 · Fee Discounts & Client Returns	-3,596.99	-0.1%
Total Income	<u>3,078,095.73</u>	<u>100.0%</u>
Cost of Goods Sold		
6000 · Professional Services Costs	58,467.39	1.9%
6100 · Pharmacy Costs	196,433.97	6.4%
6200 · Dietary Product Costs	105,357.52	3.4%
6300 · Laboratory Costs	125,354.00	4.1%
6400 · Imaging Costs	63,327.53	2.1%
6500 · Surgery Costs	8,710.00	0.3%
6600 · Anesthesia Costs	13,152.00	0.4%
6700 · Dentistry Costs	4,437.00	0.1%
6800 · Ancillary Product & Serv Costs	54,544.47	1.8%
6825 · Boarding Costs	2,962.00	0.1%
6850 · Grooming Costs	2,900.14	0.1%
Total COGS	<u>635,646.02</u>	<u>20.7%</u>
Gross Profit	2,442,449.71	79.3%

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Expense		
Labor Expense	1,259,506.95	40.9%
Employer Payroll Taxes	106,951.00	3.5%
Employee Fringe Benefits	95,598.00	3.1%
Other Employee Costs	29,468.00	1.0%
Facility & Equipment Costs	271,940.00	8.8%
Administrative Costs	78,527.00	2.6%
Advertising & Promotion	42,461.00	1.4%
Fee Income Collection Costs	62,264.63	2.0%
8000 · Depreciation Expense	70,319.00	2.3%
8050 · Amortization Expense	4,137.00	0.1%
Total Expense	<u>2,021,172.58</u>	<u>65.7%</u>
Net Ordinary Income	421,277.13	13.7%
Other Income/Expense		
Other Income		
Other Revenue	4,084.00	0.1%
Total Other Income	<u>4,084.00</u>	<u>0.1%</u>
Other Expense		
Other Miscellaneous Expense	10,622.00	0.3%
Interest Expense	1,292.00	0.0%
Income Tax Expense	150.00	0.0%
Total Other Expense	<u>12,064.00</u>	<u>0.4%</u>
Net Other Income	<u>-7,980.00</u>	<u>-0.3%</u>
Net Income	<u><u>413,297.13</u></u>	<u><u>13.4%</u></u>