Sample Companion Practice Profit & Loss

January through December 2016

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

Sample Companion Practice Profit & Loss

January through December 2016

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 70,319.00 2.3% Net Ordinary Income 421,277.13 13.7% Other Income/Expense 4,084.00 0.1% Other Revenue 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 150.00 0.0% Net Other Income -7,980.00 -0.3%		Jan - Dec 16	% of Income
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 2.021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense 4,084.00 0.1% Other Revenue 4,084.00 0.1% Other Expense 10,622.00 0.3% Interest Expense 1,292.00 0.0% Income Tax Expense 150.00 0.0% Total Other Expense 12,064.00 0.4% Net Other Income -7,980.00 -0.3%		1,259,506.95	40.9%
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 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense Other Income 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Employer Payroll Taxes	106,951.00	3.5%
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 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense Other Income 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Employee Fringe Benefits	95,598.00	3.1%
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 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense Other Income 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Other Employee Costs	29,468.00	1.0%
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 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense 0ther Income 0.1% Total Other Income 4,084.00 0.1% Other Expense 10,622.00 0.3% Interest Expense 1,292.00 0.0% Income Tax Expense 150.00 0.0% Total Other Expense 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Facility & Equipment Costs	271,940.00	8.8%
Fee Income Collection Costs 62,264.63 2.0% 8000 · Depreciation Expense 8050 · Amortization Expense 70,319.00 4,137.00 2.3% 0.1% Total Expense 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense Other Income 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Administrative Costs	78,527.00	2.6%
8000 · Depreciation Expense 8050 · Amortization Expense 70,319.00 4,137.00 2.3% 0.1% Total Expense 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income/Expense Other Income Other Revenue 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Advertising & Promotion	42,461.00	1.4%
8050 · Amortization Expense 4,137.00 0.1% Total Expense 2,021,172.58 65.7% Net Ordinary Income 421,277.13 13.7% Other Income Other Revenue 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Fee Income Collection Costs	62,264.63	2.0%
Net Ordinary Income 421,277.13 13.7% Other Income/Expense Other Income Other Revenue 4,084.00 0.1% Total Other Income 4,084.00 0.1% 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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	8000 · Depreciation Expense 8050 · Amortization Expense		
Other Income/Expense Other Revenue 4,084.00 0.1% Total Other Income 4,084.00 0.1% Other Expense 10,622.00 0.3% Interest Expense 1,292.00 0.0% Income Tax Expense 150.00 0.0% Total Other Expense 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Total Expense	2,021,172.58	65.7%
Other Income 4,084.00 0.1% Total Other Income 4,084.00 0.1% Other Expense 10,622.00 0.3% Interest Expense 1,292.00 0.0% Income Tax Expense 150.00 0.0% Total Other Expense 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Net Ordinary Income	421,277.13	13.7%
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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Other Income	4,084.00	0.1%
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 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Total Other Income	4,084.00	0.1%
Income Tax Expense 150.00 0.0% Total Other Expense 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	•	10,622.00	0.3%
Total Other Expense 12,064.00 0.4% Net Other Income -7,980.00 -0.3%	Interest Expense	1,292.00	0.0%
Net Other Income -7,980.00 -0.3%	Income Tax Expense	150.00	0.0%
	Total Other Expense	12,064.00	0.4%
Net Income413,297.13	Net Other Income	-7,980.00	-0.3%
	Net Income	413,297.13	13.4%