

PROFIT AND LOSS ANALYSIS

ALL FIRMS BY SALES

	\$150,000 to \$599,999		\$600,000 to \$999,999		\$1 Million to \$1.99 Million		\$2 Million to \$5 Million	
COUNT:	105		89		58		35	
SALES	\$	%	\$	%	\$	%	\$	%
Pre-Press & DTP Services	32,073	7.57	60,050	7.87	125,959	9.09	185,275	6.54
Printing Sales	134,679	31.78	282,207	37.01	420,608	30.36	1,157,026	40.84
B&W Digital Copying Sales	49,810	11.75	89,768	11.77	132,561	9.57	247,134	8.72
Color Digital Copying Sales	68,115	16.07	107,185	14.06	197,288	14.24	349,341	12.33
Bindery & Finishing Sales	34,309	8.10	60,295	7.91	130,940	9.45	209,228	7.39
Mailing Services Sales	15,179	3.58	21,873	2.87	59,359	4.29	117,335	4.14
Brokered Sales	73,310	17.30	115,186	15.11	234,764	16.95	268,796	9.49
Other Sales	16,272	3.84	25,992	3.41	83,772	6.05	298,895	10.55
TOTAL GROSS SALES	423,748	100.00	762,555	100.00	1,385,251	100.00	2,833,030	100.00
COST OF GOODS								
Paper	48,190	11.37	89,739	11.77	157,626	11.38	369,091	13.03
Copier Service Costs	18,930	4.47	27,778	3.64	48,298	3.49	91,655	3.24
Other Materials	9,666	2.28	21,674	2.84	46,566	3.36	107,939	3.81
Outside Services	9,254	2.18	20,267	2.66	29,857	2.16	92,205	3.25
Outside Purchases	43,007	10.15	65,425	8.58	124,657	9.00	163,054	5.76
TOTAL COST OF SALES	129,047	30.45	224,883	29.49	407,004	29.38	823,944	29.08
PAYROLL COSTS								
Payroll	121,331	28.63	244,123	32.01	446,784	32.25	1,015,852	35.86
OVERHEAD EXPENSES								
Accounting and Legal Fees	3,440	0.81	5,668	0.74	12,519	0.90	13,316	0.47
Advertising	6,745	1.59	11,837	1.55	16,314	1.18	35,259	1.24
Advertising (Franchises Only)	1,258	0.30	1,596	0.21	1,960	0.14	2,759	0.10
Amortization Expenses	2,555	0.60	3,863	0.51	5,206	0.38	12,218	0.43
Auto Lease and/or Depreciation Payments	1,601	0.38	2,922	0.38	5,209	0.38	8,037	0.28
Auto Operating Expenses	5,670	1.34	8,877	1.16	11,488	0.83	18,717	0.66
Building Rent	30,942	7.30	45,384	5.95	78,439	5.66	103,311	3.65
Depreciation (equipment only)	11,119	2.62	21,658	2.84	47,073	3.40	116,747	4.12
Franchise Fees	6,483	1.53	9,583	1.26	11,124	0.80	14,552	0.51
Interest	5,523	1.30	8,004	1.05	15,133	1.09	29,024	1.02
Lease & Rental Expenses - Copiers*	11,833	2.79	16,967	2.22	22,845	1.65	51,254	1.81
Lease & Rental Expenses - Other Equip.	2,208	0.52	4,384	0.57	7,270	0.52	8,535	0.30
Office Supplies	3,305	0.78	6,284	0.82	9,298	0.67	21,009	0.74
Property and Liability Insurance	3,514	0.83	5,454	0.72	8,959	0.65	14,790	0.52
Repairs and Maintenance	5,707	1.35	12,020	1.58	18,041	1.30	56,187	1.98
Travel and Entertainment	2,181	0.51	3,839	0.50	7,212	0.52	15,344	0.54
Utilities	8,431	1.99	14,338	1.88	22,227	1.60	37,978	1.34
All Other Overhead	15,729	3.71	29,599	3.88	61,657	4.45	163,349	5.77
TOTAL OVERHEAD	128,244	30.26	212,278	27.84	361,975	26.13	722,388	25.50
TOTAL COSTS	378,622	89.35	681,284	89.34	1,215,764	87.76	2,562,184	90.44
NET OWNER'S COMPENSATION	45,126	10.65	81,271	10.66	169,488	12.24	270,846	9.56