

# SAMPLE PROFIT & LOSS STATEMENT FOR ORTHODONTIC PRACTICE OWNERS

Dr. \_\_\_\_\_

## Income Statement and Adjustments

2025

Year Ended December 31,	2025	Adjustments	ADJUSTED	%	
<b>Practice Collections</b>					
Orthodontic collections	\$	\$	\$	%	
Refunds to patients					
<b>Practice Collections, net</b>				%	<b>100.0%</b>
<b>Practice Expenses</b>					
Salaries and wages					20.0%
Taxes - payroll					1.6%
Uniforms					0.2%
Continuing education, meetings					0.6%
Employee Benefits					1.2%
Pension, profit-sharing					0.8%
Other staff expense					0.1%
<b>Staff Expense</b>				%	<b>24.5%</b>
Orthodontic supplies					5.0%
Aligners					12.0%
<b>Orthodontic Expense</b>				%	<b>17.0%</b>
Bank charges					1.6%
Advertising & promotion					3.2%
Automobile					0.0%
General office supplies					1.2%
Computer expense					0.7%
Insurance - liability, general					0.7%
Licenses & taxes					0.5%
Outside services - accting & legal					0.5%
Outside services - other					0.3%
Postage & shipping					0.2%
Travel & entertainment					0.3%
Dues & subscriptions					0.3%
<b>Business Management</b>				%	<b>9.5%</b>
Rent					7.0%
Utilities					1.3%
Janitorial					0.2%
Repairs & maintenance					0.5%
<b>Occupancy Expense</b>				%	<b>9.0%</b>
<b>Total Practice Expenses</b>				%	<b>60.0%</b>
<b>PRACTICE INCOME</b>				%	<b>40.0%</b>