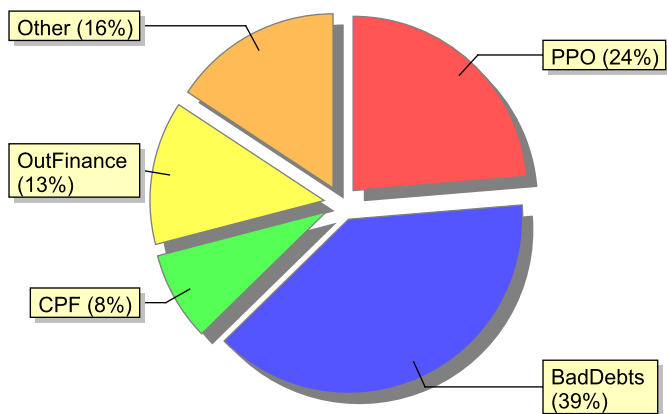


PRACTICE PROFITABILITY

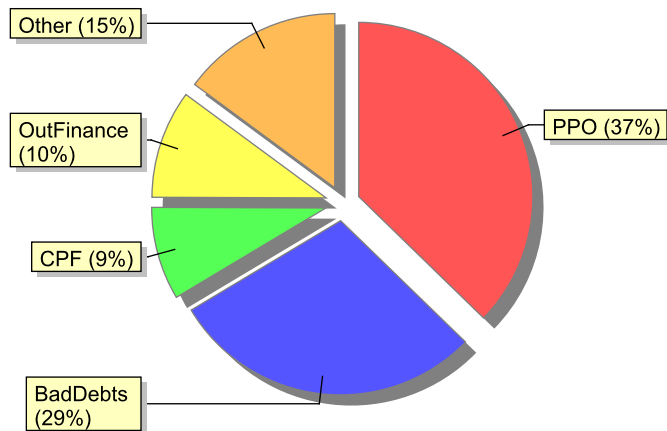
Practice Write-Offs

Month	PPO	RefOvPmt	MarkOffer	EmpDent	Charitable	BadDebts	CPF	OutFinance	SmileCard	PayToday	Barter	Senior	Misc	TOTAL
January	8,652	216	607	498	100	3,281	1,530	1,150	250	718	0	0	0	\$17,002
February	4,041	437	591	642	0	6,649	1,410	2,274	175	675	120	17	25	\$17,056
March	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
April	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
May	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
June	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
July	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
August	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
September	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
October	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
November	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
December	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
Totals	\$12,693	\$653	\$1,198	\$1,140	\$100	\$9,930	\$2,940	\$3,424	\$425	\$1,393	\$120	\$17	\$25	\$34,058
%	37.27	1.92	3.52	3.35	0.29	29.16	8.63	10.05	1.25	4.09	0.35	0.05	0.07	
Rank	1	8	6	7	11	2	4	3	9	5	10	13	12	

February Write-Offs



YTD Write-Offs



- PPO - Preferred Provider Organization, dentist is under contract to provide member patients with a reduced fee schedule
- RefOvPmt - refund of monies paid due to overpayment, including miscalculated insurance estimates
- MarkOffer - special pricing related to marketing offers for discounts (mail brochures, newspaper, etc.)
- EmpDent - employee dentistry benefits
- Charitable - pre-arranged charity dental services
- BadDebts - patients who don't ever pay for services
- CPF - Close Personal Friends of the Doctor/Practice
- OutFinance - adjustments made for outside financing services (Wells Fargo, Dental Fee Plan, etc.)
- SmileCard - discounts similar to MarkOffer but tracked separately
- PayToday - courtesy allowance offered to patients who pay in advance of treatment
- Barter - dental services exchanged for services or products
- Senior - senior citizen discount