

Being A Medicaid Provider in the Era of Accountability

*Maintaining Your Sanity and
Practice Viability as a Medicaid Provider*

Fraud is
intentional,
Abuse doesn't
have to be

Provider Integrity

My Perception
My Reality

Choices

The Good,
the Bad,
the Ugly
...and *the VERY UGLY*

Medicaid brings out the best
and worst in people

“We make a living
by what we get.
We make a life by
what we give.”

-Winston Churchill

Medicaid as a whole



- $\approx 20\%$ of the population is covered by Medicaid
- $\approx 33\%$ of the children are covered by Medicaid
- $\approx$ At least 40% of the new births are covered by Medicaid

I Hear You Knocking



**Insurance does
not guarantee
access**

Economic Opportunity

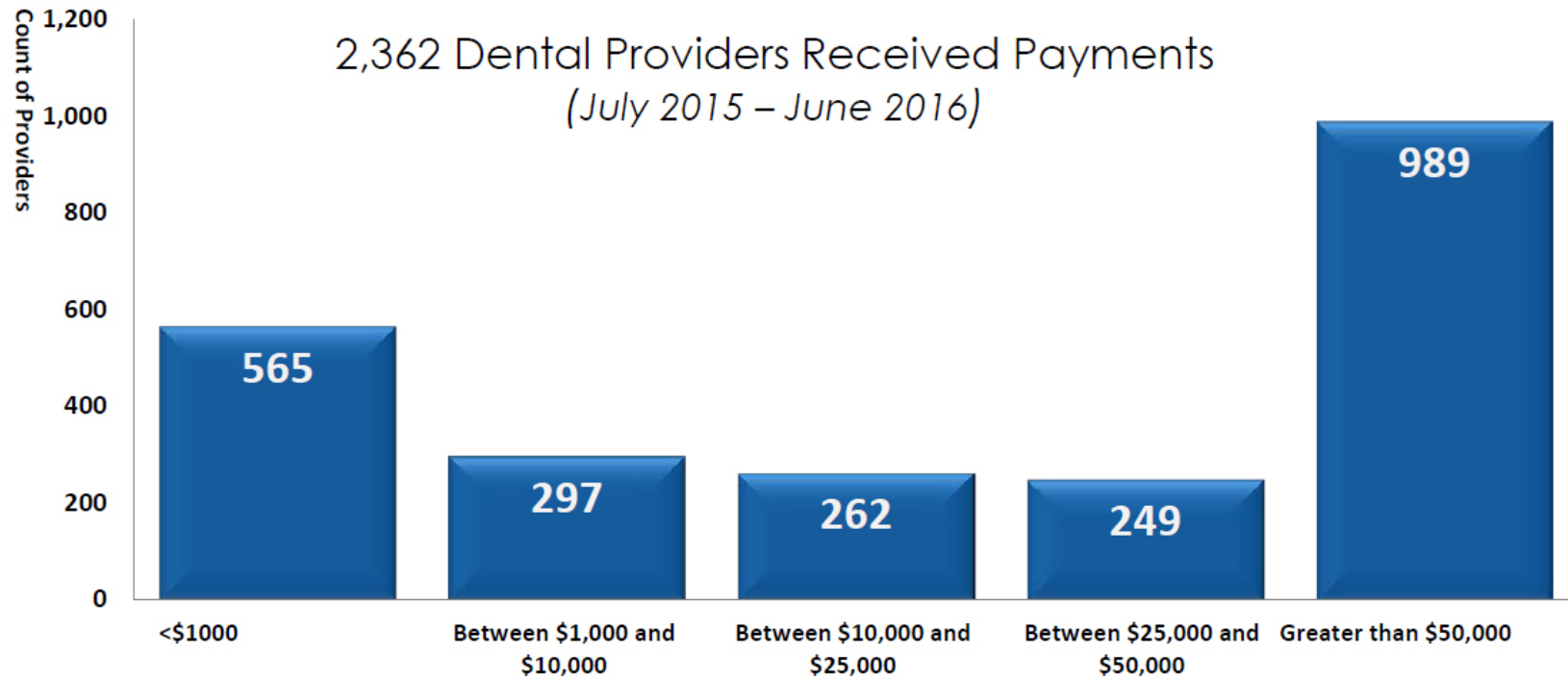
HPI: Average dentist retires later

August 20, 2018

DENTIST RETIREMENT PATTERNS



Dental Provider Payments



Total Payments Received July 2015 – June 2016

Source: NJ Shared Data Warehouse, accessed 3/31/17

Notes: Amounts shown are dollars paid for dental services through one of the following service delivery methods: 1) direct payments made by NJ FamilyCare to its eligible dental providers, 2) payments made by the State's contracted managed care organizations to its dental providers, 3) dental subcapitation payments made by managed care organizations. Amounts shown include all payments made through 3/31/2017 for services provided in the time period shown. Additional service claims may have been received after this date. Does not include FQHC wrap payments for dental services.

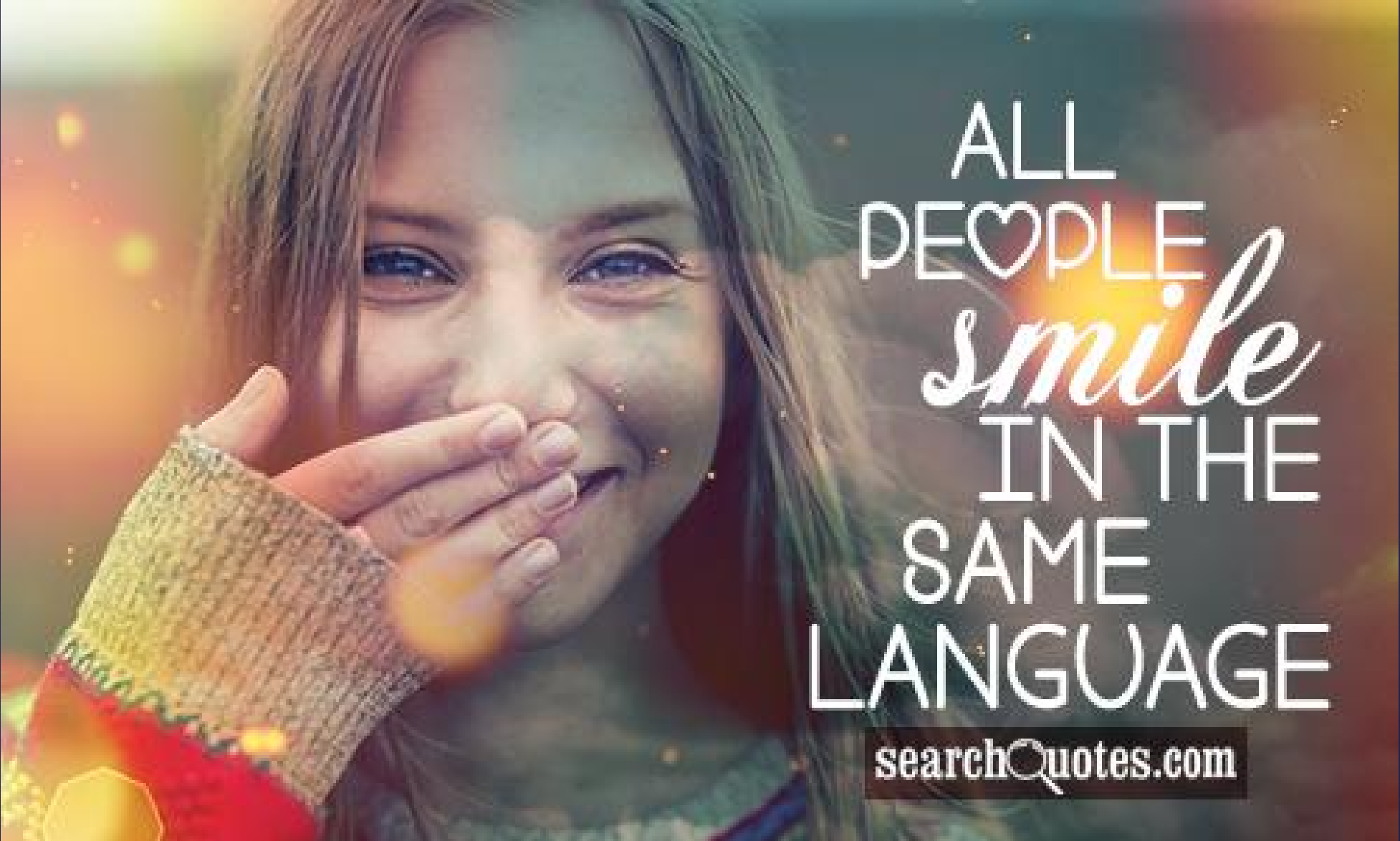
Effective Practice Models

Headache



It can be frustrating working in the Medicaid world.
The path to success is full of potholes.

1557



ALL
PEOPLE
smile
IN THE
SAME
LANGUAGE

searchQuotes.com

Auditors

Many Suffer for the Sins of the Few

In order to recoup money, all of us can
be under the microscope.

Saving Money



The reason for audits.

Risk vs. Reward

 U.S. Department of Health & Human Services  www.hhs.gov

Departments of Justice and Health and Human Services announce record-breaking recoveries resulting from joint efforts to combat health care fraud

February 11, 2013

WASHINGTON – Attorney General Eric Holder and Health and Human Services (HHS) Secretary Kathleen Sebelius today released a new report showing that for every dollar spent on health care-related fraud and abuse investigations in the last three years, the government recovered \$7.90. This is the highest three-year average return on investment in the 16-year history of the Health Care Fraud and Abuse (HCFAC) Program.

And the return on investment is increasing.

Each State's program is unique



Do not think of all Medicaid programs are the same

Dental Benefits Offerings for States' Adult Medicaid Base and Expansion Populations

Dental Benefits Category	Base Population	Expansion Population
No dental benefits	<u>4 states</u> : AL, AZ, DE, TN	<u>3 states</u> : AZ, DE, ND
Emergency-Only	<u>13 states</u> : FL, GA, HI, ID, ME, MD, MS, NV, NH, OK, TX, UT, WV,	<u>5 states</u> : HI, MD, NV, NH, WV
Limited	<u>18 states</u> : AR, CO, DC, IL, IN, KS, KY, LA, MI, MN, MO, NE, PA, SC, SD, VT, VA, WY	<u>11 states</u> : AR, CO, DC, IL, IN, KY, LA, MI, MN, PA, VT
Extensive	<u>16 states</u> : AK, CA, CT, IA, MA, MT, NJ, NM, NY, NC, ND, OH, OR, RI, WA, WI	<u>13 states</u> : AK, CA, CT, IA, MA, MT, NJ, NM, NY, OH, OR, RI, WA

HMOs vs. Regular Medicaid

**In many states, the bulk of the Medicaid patients
have been enrolled in Managed Care**

Health Plan	Type of Insurance	Plan Service Area *						
	Commercial HMO	Medicaid	Long Island	New York City	Hudson Valley	Northeast	Central	Western
Affinity Health Plan		✓	✓	✓	✓			
Amida Care				✓				
CDPHP	✓	✓			✓	✓	✓	
Empire BlueCross BlueShield HMO	✓		✓	✓	✓	✓		
Empire BlueCross BlueShield HealthPlus		✓	✓	✓	✓			
Excellus BlueCross BlueShield	✓	✓				✓	✓	✓
Fidelis Care New York		✓	✓	✓	✓	✓	✓	✓
HIP (EmblemHealth)	✓	✓	✓	✓	✓	✓	✓	
HealthNow New York Inc.	✓	✓				✓	✓	✓
Healthfirst PHSP Inc.		✓	✓	✓				
Hudson Health Plan		✓			✓			
Independent Health	✓	✓						✓
MVP Health Care	✓	✓			✓	✓	✓	✓
MetroPlus Health Plan		✓		✓				
Oxford Health Plans of New York	✓		✓	✓	✓			
Total Care, A Today's Options of New York Health Plan		✓					✓	
UnitedHealthcare Community Plan		✓	✓	✓	✓	✓	✓	✓
Univera Healthcare	✓							✓
VNSNY Choice Health Plans				✓				
WellCare of New York		✓		✓	✓	✓		✓
YourCare Health Plan		✓						✓

Percentage of Dentists Participating in Medicaid for Child Dental Services in 2014



23%

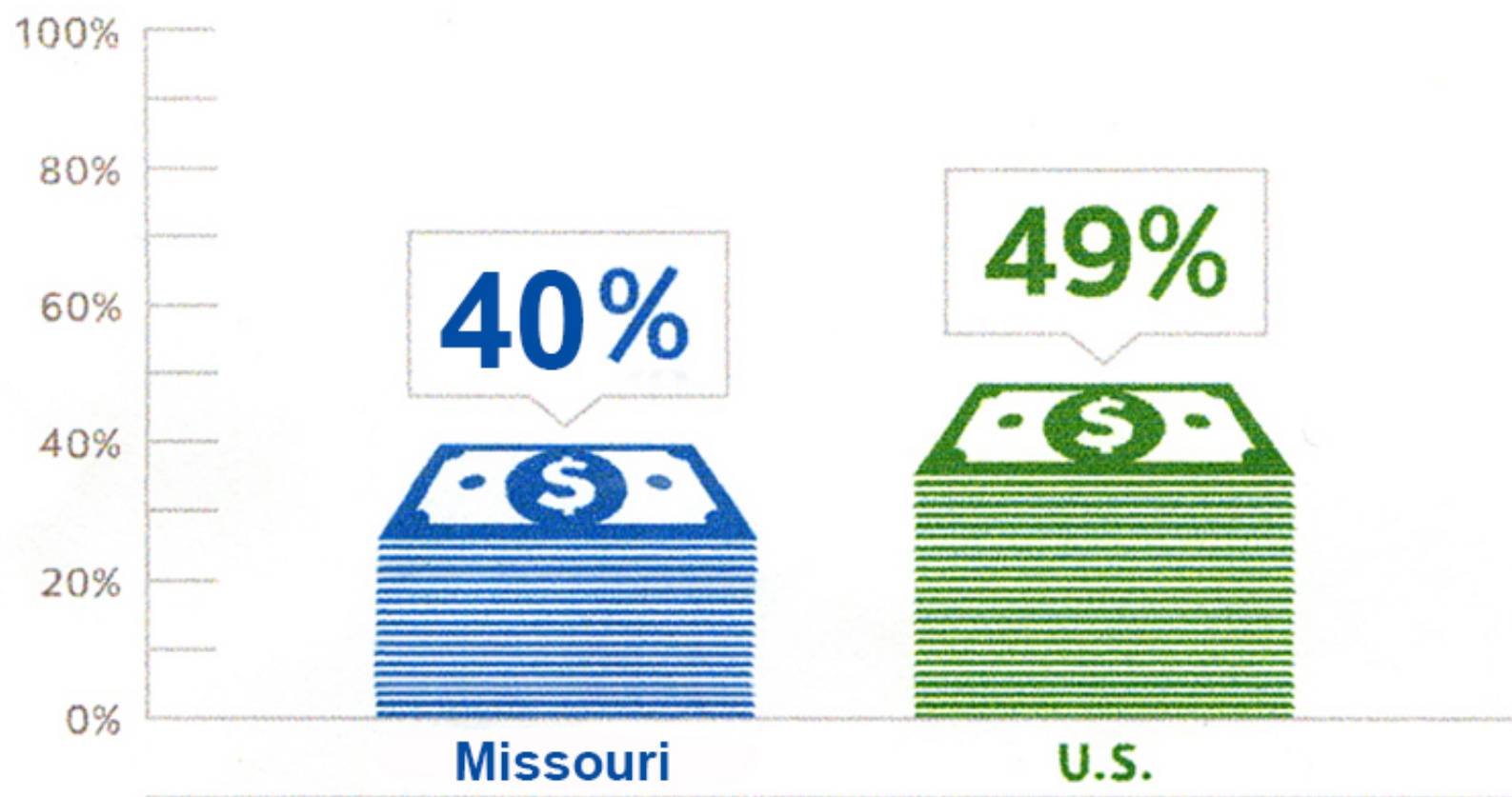
Missouri



42%

U.S.

Medicaid Fee-for-Service Reimbursement as a Percentage of Private Dental Benefit Plan Charges



2013

Department of Health and Human Services

OFFICE OF
INSPECTOR GENERAL

TEXAS DID NOT ENSURE THAT THE
PRIOR-AUTHORIZATION PROCESS WAS
USED TO DETERMINE THE MEDICAL
NECESSITY OF ORTHODONTIC SERVICES

*Inquiries about this report may be addressed to the Office of Public Affairs at
Public.Affairs@oig.dhs.gov.*



Gloria L. Jarmon
Deputy Inspector General
for Audit Services

August 2014
A-06-12-00089

Dentists sue Texas Attorney General for 'protecting' Xerox

Orthodontic claims

Texas Medicaid system has multiple problems.
The system is broken.

Texas: Take a picture,
You've got to be
Kidding me!

The more services
you provide, the
greater the chance
of an audit



State of New Jersey

CHRIS CHRISTIE
Governor

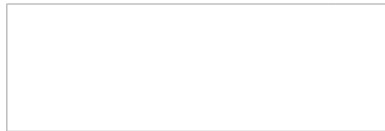
KIM GUADAGNO
Lt. Governor

OFFICE OF THE STATE COMPTROLLER
MEDICAID FRAUD DIVISION
P.O. BOX 025
TRENTON, NJ 08625-0025
TELEPHONE 609-826-4700

A. MATTHEW BOXER
State Comptroller

MARK ANDERSON
Director

July 14, 2010



AUDIT NOTICE – PROVIDER ID: 2608600

Dear Provider:

The Office of the State Comptroller Medicaid Fraud Division has determined that for the period January 1, 2009 through May 21, 2010 you are the # 3 ranked Dentists with \$ 917,194.75 in paid Medicaid benefits for that period. Please be advised that as part of our audit risk assessment, you may be selected for an audit in the future. If you have any questions, please do not hesitate to contact me.

Sincerely,
Michael A. McCoy CPA
Manager of Fiscal Resources
Office of The State Comptroller's Office
Medicaid Fraud Division
(W) 609-826-4709
(F) 609-826-4801



**We are all painted with the same
brush by auditors**

FQHC Fraud Investigations

**FQHCs are NOT exempt from
scrutinization**

*Benevis, Kool Smiles
settle with DOJ
for \$24M*

January 10, 2018

The Seattle Times

June 3, 2014

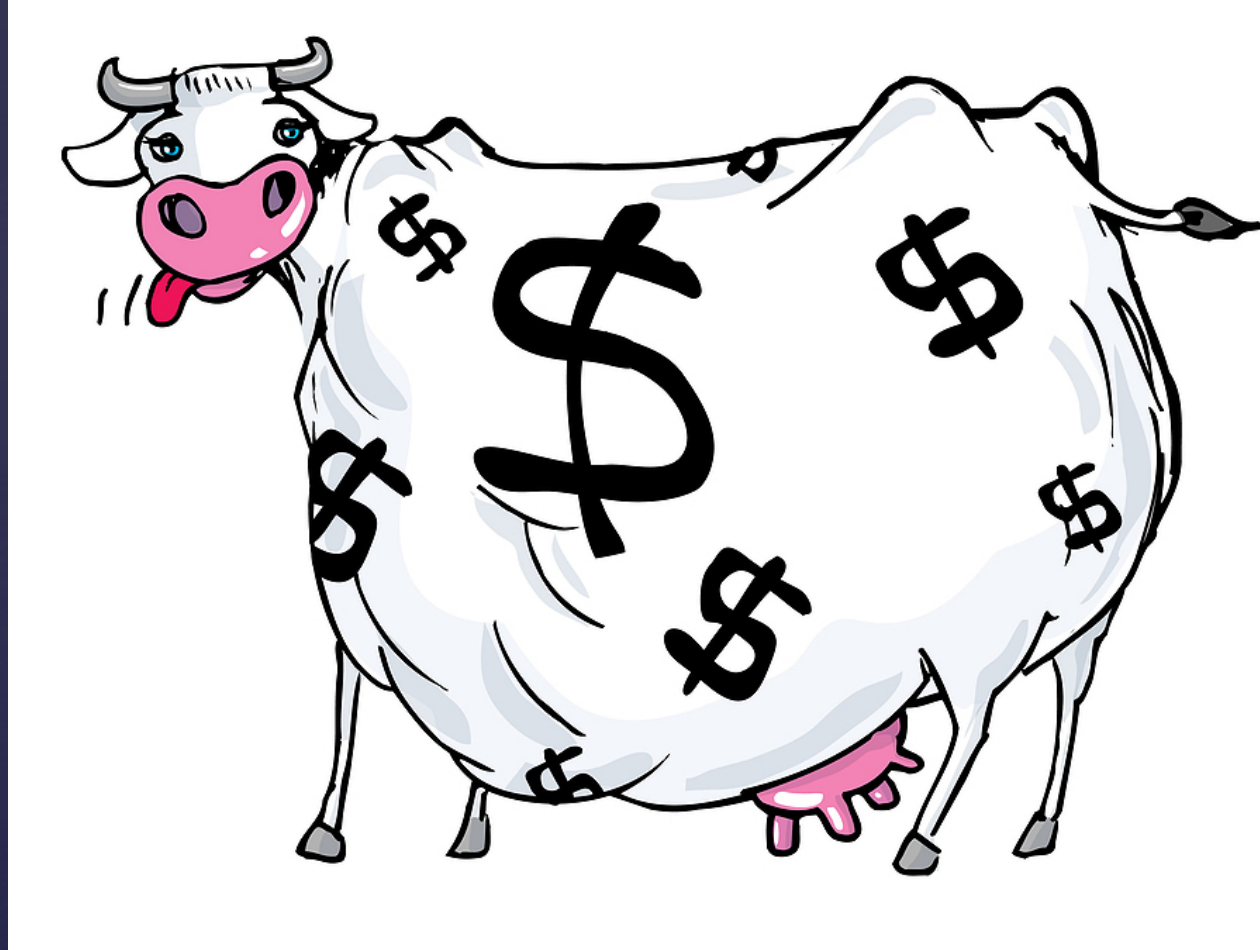
**State tells Sea Mar to pay
\$72M over Medicaid claims**

**With penalties and extrapolation,
we are talking BIG MONEY**

Awareness of Policy Limits and Coverage

- Providers are overwhelmed with too much information from multiple sources
- Difficult to keep up with various policy benefits and limits from multiple payers
- Providers responsible for being cognizant of policy limits and coverage included in the Medicaid provider enrollment agreement signed by the provider
- Unfamiliarity with the policy is not a defense when appealing recoupment actions

Credentialing Audits



By signing an agreement, you make promises that will be legally binding.



It is imperative that you review any contract carefully before you sign it.

“Provider agrees: to allow for audits and inspections of Dentist’s office and access to records at reasonable times, to participate in and abide by plan’s utilization review and decisions, to regularly interact and cooperate with Plan’s Dental Director, and to abide by plan’s credentialing criteria.”
[Emphasis supplied]

Let’s dissect the wording on this clause.

Medicaid Provider Reference Guide

Rules of Engagement

- Credentialing
- Frequency Limits
- Approvals – pre-authorization
- Denials
(Re-implantation denied because did not have pre-approval)

Billing Scams

- Services not performed
- Sealants vs composites
- Analgesia vs conscious sedation
- Crowns

Up Close and Personal

Five Dentist and Two Managers Charged with Defrauding Medicaid of \$5.5 Million

Young dentists can unknowingly be victimized by
fraudulent business practices of others

State

SHORT HILLS

Dentist who impersonated dead colleague fined \$1.1 million

Kathleen O'Brien *For The Star-Ledger*

A 58-year-old Short Hills man who officials said assumed the identity of another dentist after he lost his own license must pay a \$1.1 million fine for submitting false bills to Medicaid.

In addition to the fine, Roben Brookhim has agreed to a 50-year exclusion from participating in any federal health care programs, according to the Office of the Inspector Gen-

eral for the U.S. Department of Health and Human Services.

The settlement resolves Brookhim's civil obligations for the longtime scheme of billing the government under the name of dentist John Kirkland Jr., even after Kirkland died, the Inspector General said.

The government alleged that from 2005 through 2012, Brookhim ran Associated Dental, a dental practice with several locations — even though he was excluded from billing

Medicaid for his services.

Brookhim's New Jersey dental license was temporarily revoked in 1999 over billing concerns, and permanently removed in 2004 when it was discovered he had continued to practice.

At the time, he worked out of offices in Springfield, West Orange, New Providence and West New York.

When he was arrested in 2012, he was charged with health care fraud and identity

theft. He was convicted of falsifying health care records and spent nine months in prison in 2014.

The 50-year exclusion from participating in government-reimbursed dentistry is one of the longest bans ever imposed, said Gregory Demske, chief counsel for the watchdog arm of the federal department.

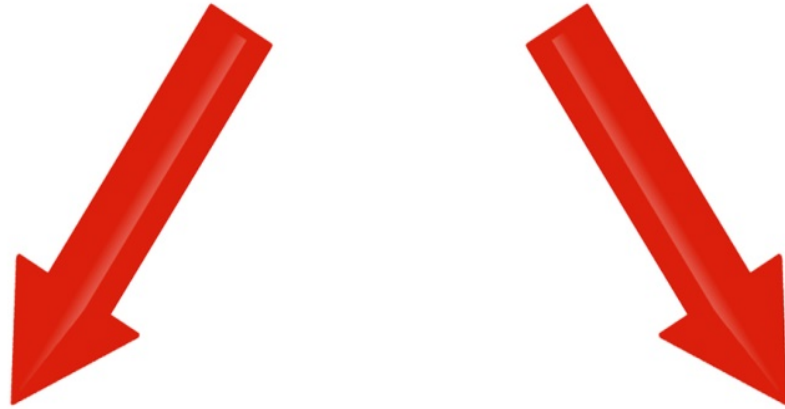
*Kathleen O'Brien, NJ Advance Media,
kobrien@njadvancemedia.com*

Operating Room Dentistry



HMOs have denied O.R. dentistry
as unnecessary for young child –
dentist told to treat very young
children with extensive decay in
office for cost reduction

Shared Vision



Them

Us

*Dentist puts silver crowns on
EVERY one of four-year-old girl's
teeth after mother takes her for
routine procedure*

All over T.V. and newspapers.
INFORM BEFORE YOU PERFORM!

Dental abuse allegations boil over into outrage and protests

Families say they didn't agree to procedures

Author: Francesca Amiker, News4Jax reporter, famiker@wjxt.com

Published On: Apr 28 2015 11:45:22 PM EDT | Updated On: Apr 28 2015 11:25:00 PM EDT



Print



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g+1

0



43

Pin it



Woman gets physical with dentist

Show Transcript

Communication is Key



Profiling

- Apples vs Apples



- GPs vs Specialists

Your Practice Utilization Compared to Your Peers For Horizon Dental Comercial Patients Only

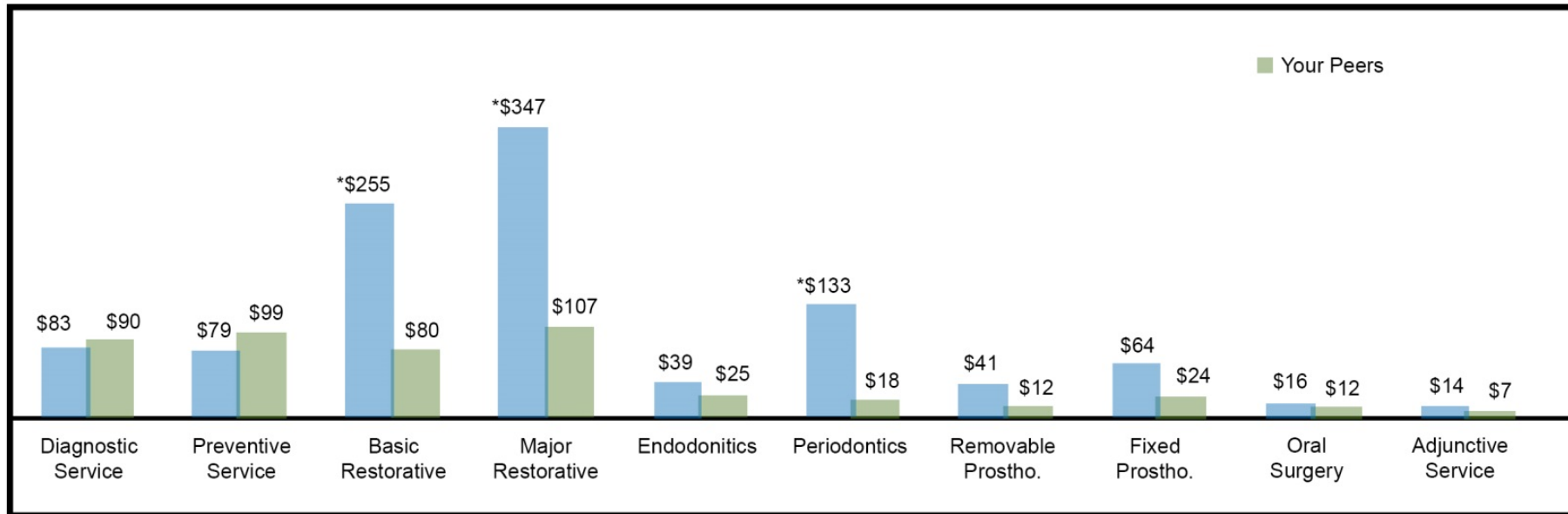


Figure 1. 'Total Paid per patient per year by dental service category' of your practice as compared to your peers.

*Dentist smeared in Spitzer
Medicaid fraud witchhunt wins
\$7.7 million from former
governor's staff*

A dentist finally got his day in court



MEDICARE FEE-FOR-SERVICE RECOVERY AUDIT PROGRAM MYTHS DECEMBER 17, 2012

Fact: Recovery Auditors are paid based on a contingency fee basis. The amount of the contingency fee is based on the amount of money from, or reimbursed to, providers. The contingency fee is a percentage of the amount of the improper payment.

In FY 2009 and FY 2010 the contingency fees ranged from 9.0% - 12.5%. The fee is paid once the money is recouped or refunded, not when the improper payment is first identified. The Recovery Auditor must return the fee if an overpayment or underpayment is overturned at any level of appeal.

The more they find, the more their company gets

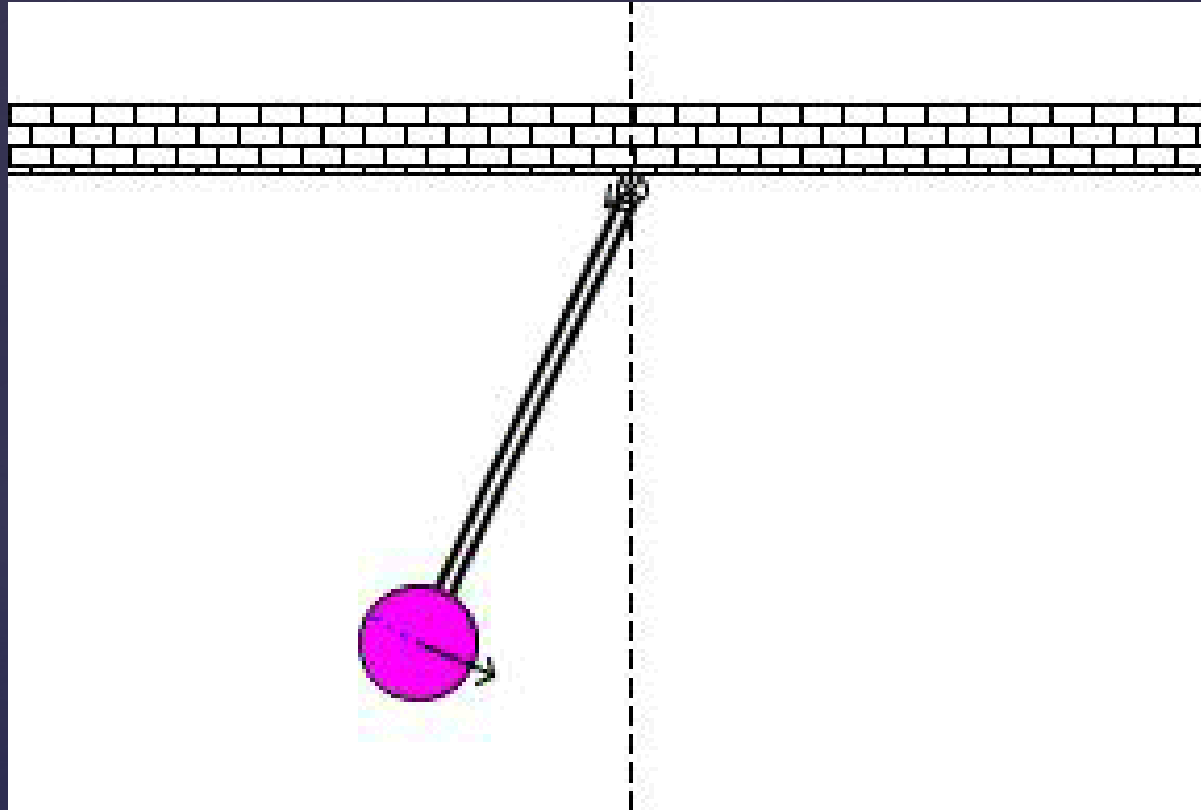


Many groups have their two cents in the mix

Procedure Codes

Diagnostic Codes

**For the most part we use procedure codes,
not diagnostic codes**



**The pendulum is changing on what is necessary
for good record keeping**

Caries Risk Assessment

A MUST!

Documentation

Must document Medical Necessity
For a procedure

Radiographic Medical Necessity

Set Default Entries (X-Ray MD Necessity)

Bitewings ☐ Base Line ☐ Tight Contacts, High CRA ☐ Prior Hx of Caries, High CRA ☐ Prior Hx of Treatment, High CRA ☐ Evaluation of Prior Treatment Other	Periapical ☐ Eruption Concern ☐ Check Prior Tx Other Panorex ☐ Base Line ☐ Assess Growth - Development ☐ Orthodontic Assessment ☐ Oral Surgery Assessment ☐ Evaluation of Prior Treatment Other Vertical Bitewings ☐ Evaluation for Caries ☐ Evaluation for Perio Concerns Other
---	--

OK Cancel

Medical Necessity

Stainless Steel Crown

1. Tooth structure inadequate to support restoration
2. Restorative material product inadequate to restore tooth for the lifetime of the primary tooth

Medical Necessity

Root Canal Therapy

1. Caries into the pulp
2. Periapical Pathology
3. Non Vital

Denials by MCOs



Former Aetna Medical Director Admits To Never Reviewing Medical Records Before Denying Care



Forbes
Contributor

February 12, 2018

Is this the exception or the rule?

In an eye-opening exclusive reported by CNN, it was revealed that former Aetna Medical Director, Dr. Jay Ken linuma, admitted under oath that "he never looked at patients' records when deciding whether to approve or deny care."

CMS Informational Bulletin (2018)

Aligning Dental Payment Policies and Periodicity Schedules in the Medicaid and CHIP Programs

DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, MD 21244-1850



CMCS Informational Bulletin

DATE: May 4, 2018
FROM: Timothy Hill, Acting Director
Center for Medicaid and CHIP Services (CMCS)
SUBJECT: Aligning Dental Payment Policies and Periodicity Schedules in the Medicaid and CHIP Programs

Background

Tooth decay continues to be one of the most prevalent^{1,2} chronic diseases of childhood despite the abundance of scientific evidence demonstrating that it can be prevented.³ Moreover, an estimated 80 percent of tooth decay is in 25 percent of children⁴ – many of whom are enrolled in Medicaid and the Children's Health Insurance Program (CHIP) – and the impacts can be significant and long-lasting. Without access to appropriate dental care, untreated tooth decay can result in preventable emergency room visits or the need for more complicated and expensive dental and medical interventions at a young age as well as later in life.

Forty-six million children are enrolled in either Medicaid or CHIP.⁵ For these children, Medicaid or CHIP is their primary source of dental coverage. How that coverage is administered by states can have a significant impact on children's oral health. This informational bulletin discusses the importance of state Medicaid and CHIP programs properly implementing their pediatric dental periodicity schedules in order to ensure children's access to critical dental coverage. In particular, two dimensions are discussed. First, states should ensure that fee schedules and payment policies are aligned with periodicity schedules: a 2016 [report](#) from the U.S. Department of Health and Human Services Office of the Inspector General (OIG) determined that this alignment is not present in all states. Second, the periodicity schedule should be treated as a "floor" for coverage of dental services, not a "ceiling." States should have a mechanism in place to cover medically necessary dental services that exceed the periodicity schedule.

- The periodicity schedule should be treated as a "floor" for coverage of dental services, not a "ceiling."
- Additional services should be covered based on each individual child's risk profile and health needs.
- Allow for individualized care plans
- Cover and reimburse dental care necessary to correct or ameliorate an individual child's condition
- Even when these services fall outside of the standard scope and even when the frequency of services is greater than specified in the periodicity schedule or coverage policy.

Contract Oversight

Need oversight of audits

How are charts selected for review

**Slanted towards claims with
problems**

Constructive Counseling

Compliance Plan Self Audit

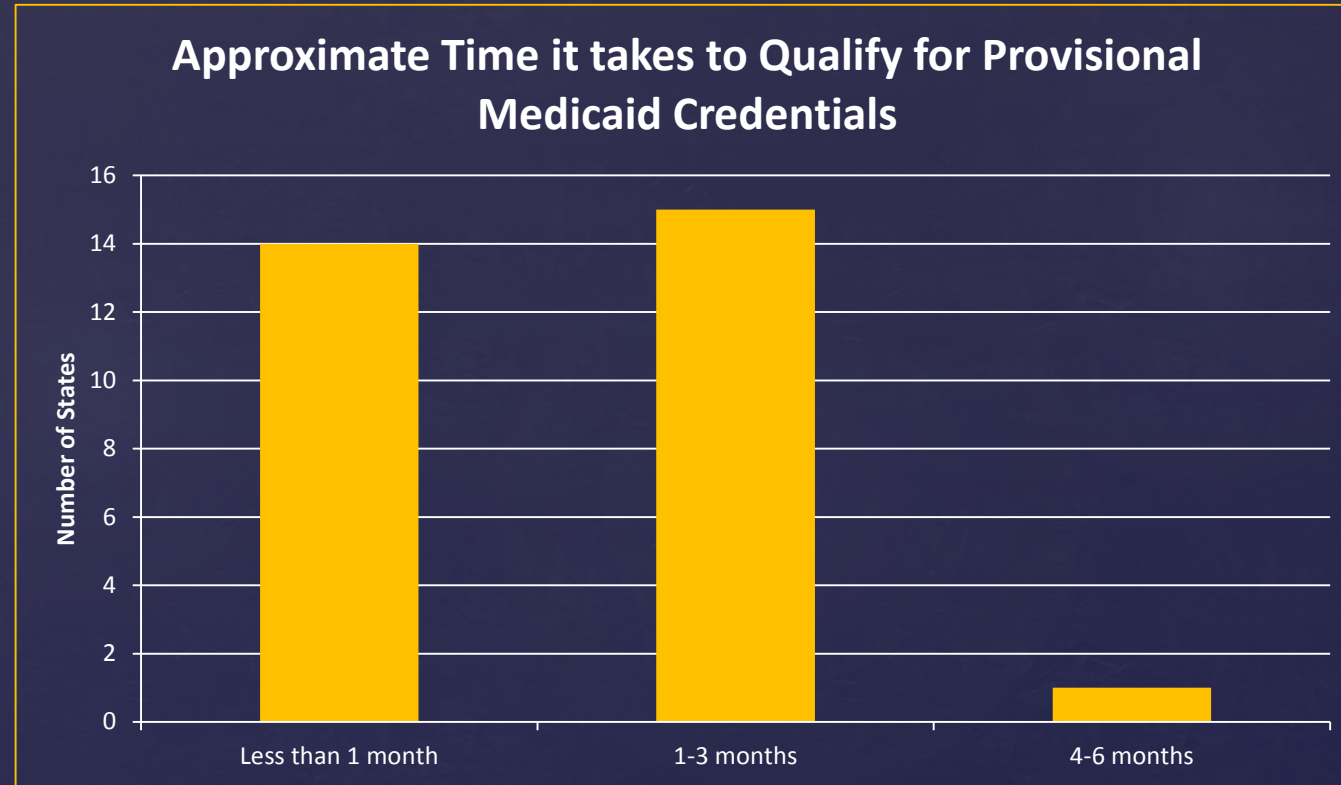
**\$4 Million Mistake –
Dentist Didn't
Record Toothbrush
Instructions to
Medicaid Patients**

September 12, 2014



If you are audited, it can be very lonely

Qualifying for Provisional Medicaid Credentials



Approximate Time it takes to Qualify for Provisional Medicaid Credentials	
Less than 1 month	AL, CO, ID, IN, MD, ND, NE, NH, NV, TN, VA, WA, WI, WY
1-3 months	AR, AZ, CT, DC, DE, FL, IA, IL, KY, MO, MS, MT, NC, NM, WV
4-6 months	TX

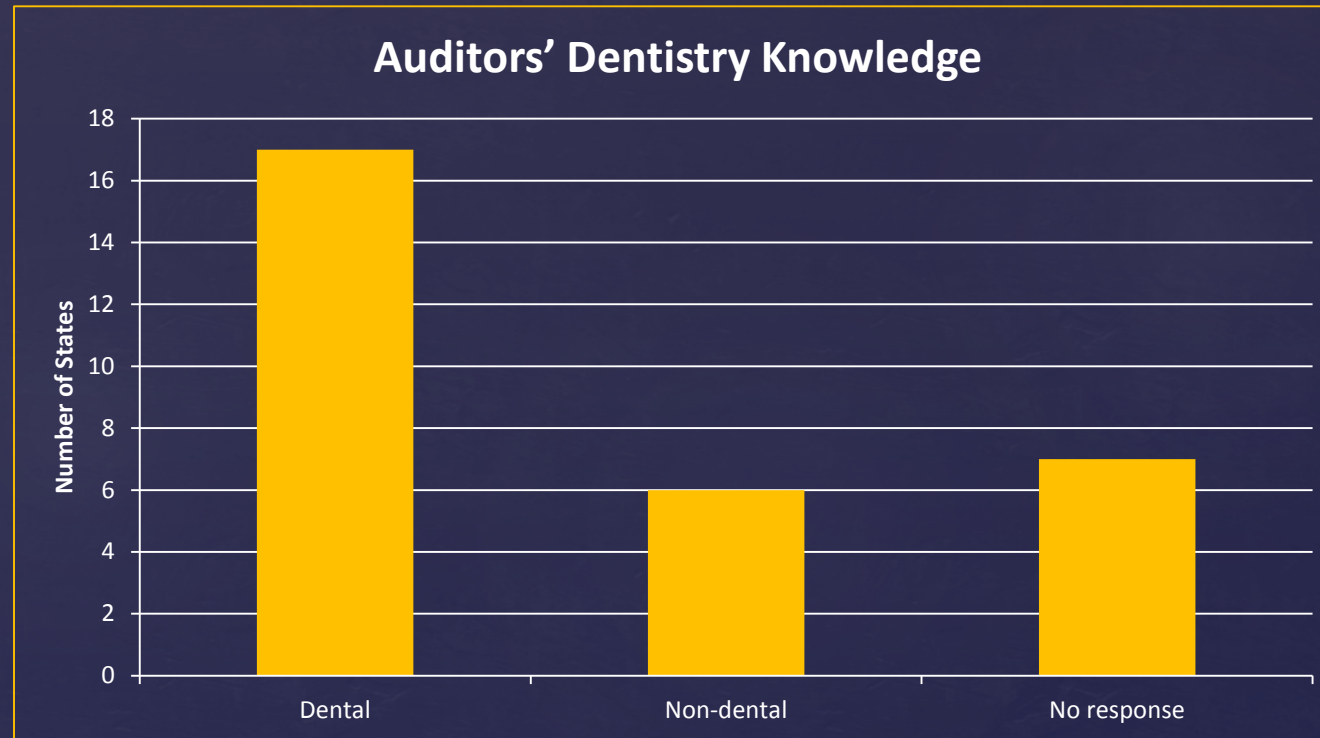
State Dental Advisory Committee

Dental Advisor to Medicaid

“Apples to Apples”/Licensed in State

Medicaid Peer Review

Medicaid Dental Audits



Auditors' Dentistry Knowledge	
Dental	AL, AR, AZ, CO, DE, FL, ID, MD, MS, ND, NV, TN, TX, VA, WA, WI, WY
Non-dental	CT, DC, IN, KY, MT, NC
No response	IA, IL, MO, NE, NH, NM, WV

Provider Education

Holistic View

Nutritional Counseling

From the Heart:



- **Credentialing**
 - Provisional Credentials
- **Education** – *Teach before you spank*
 - CMS
 - HMOs
- **Audits**
 - Must have state licensed dentist in the same discipline

Imagine how well the
system could work,
if we respect each
other's role in patient
centered care

The End

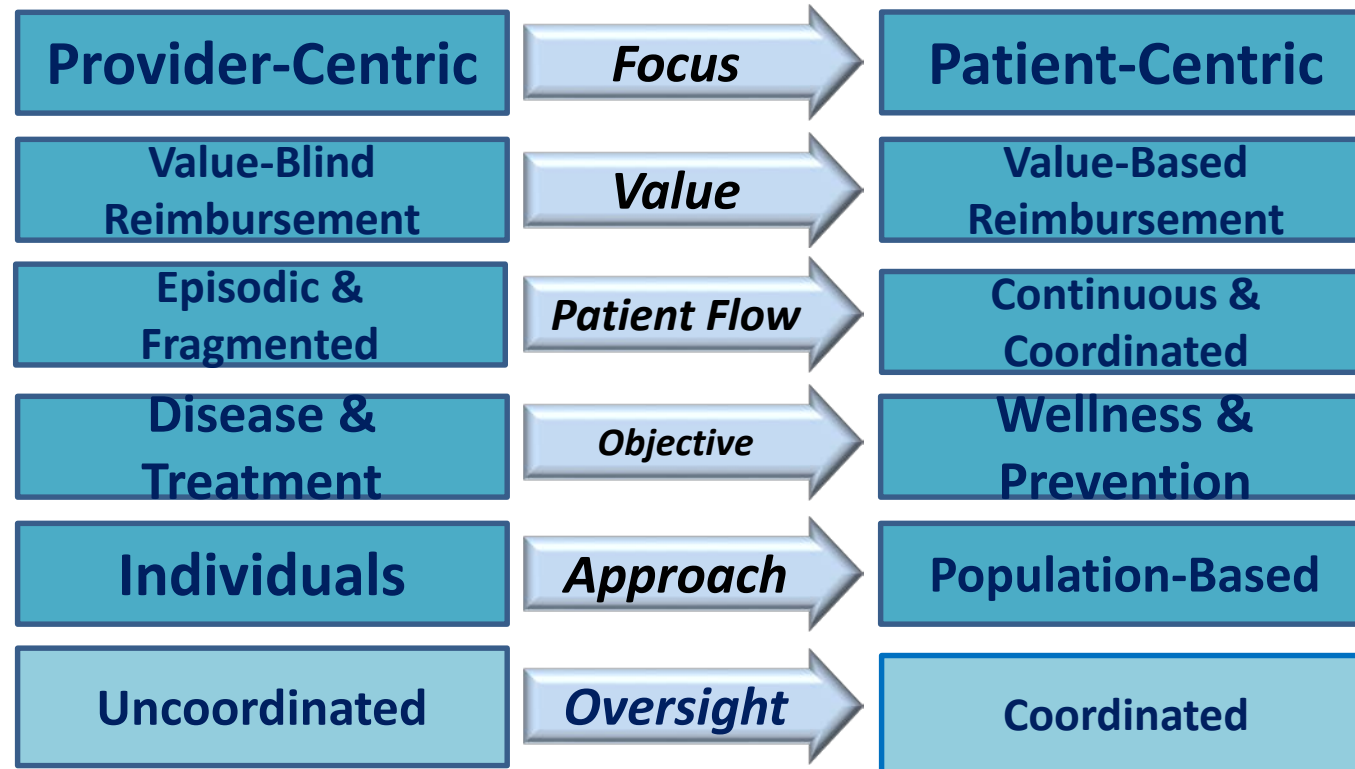




In the Era of a Accountability

Allen Finkelstein DDS
2019

Era of Accountability

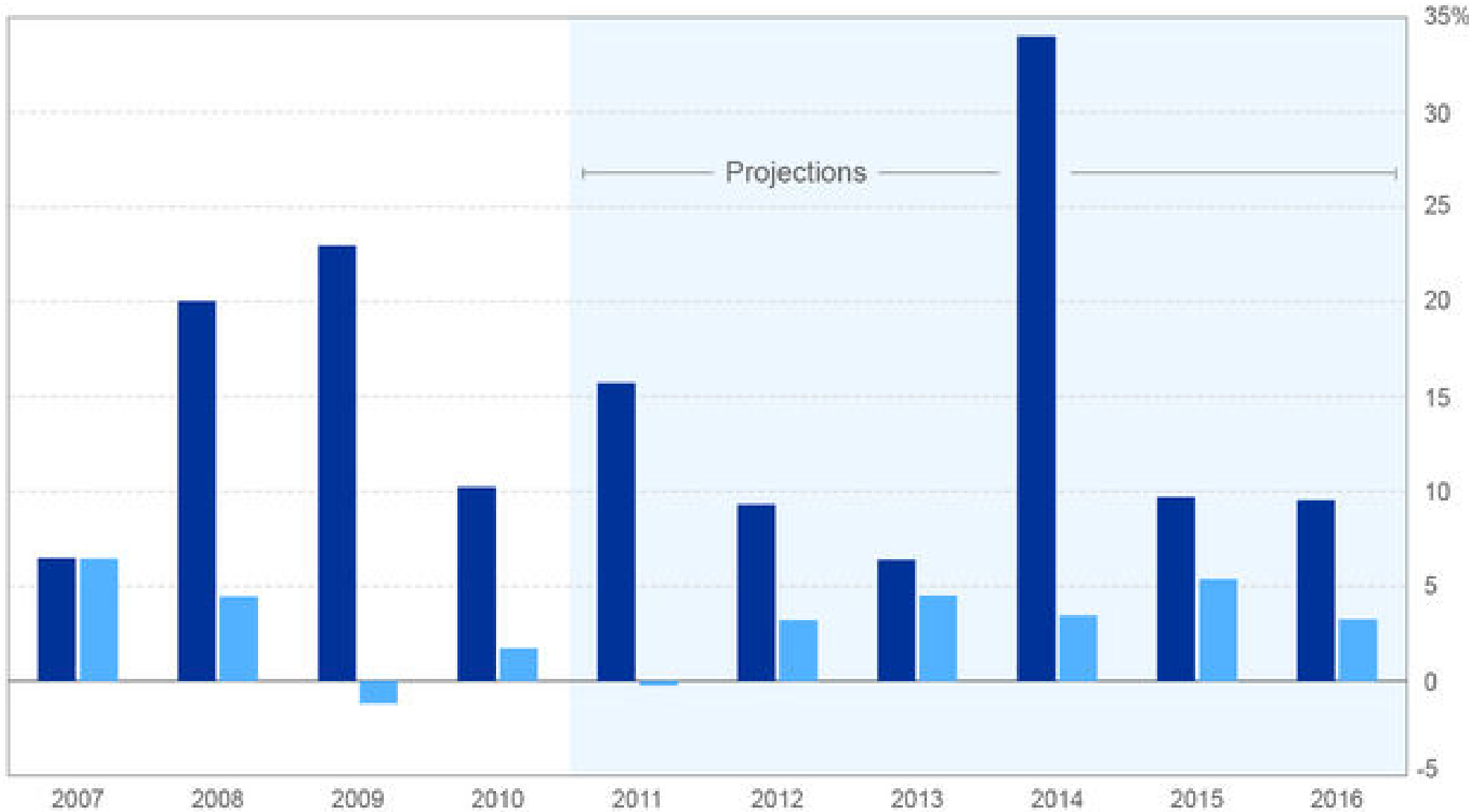


Medicaid's Dental Boom

Growth in dental services expenditures from previous year

■ Medicaid

■ Non-Medicaid



Source: Centers for Medicare & Medicaid Services

Bloomberg

The Perfect Storm

- Patient demand is dropping
- Dentist supply is increasing
- Growth of private dental benefits is negative
- Growth of public dental benefits is positive
- Administration of public benefit programs is fragmented and complex
- Obsolete technological platforms
- No diagnostic dental codes
- Dentists have excess capacity and high fixed expenses
- Newer dentists are dealing with student debt



New York Medicaid Fraud May Reach Into Billions

By CLIFFORD J. LEVY and MICHAEL LUO

Published: July 18, 2005

The New York Times



A barker lured customers to Dr. Dolly Rosen's Brooklyn office, which had extraordinarily high Medicaid billings

"Got a Medicaid card?" one of the men shouted one day last November. "Come in and get your free CD player right now!"

But inside the office at 575 Fulton Street, Dr. Dolly Rosen seemed to make money whether or not the barkers did their job. She simply invented the dental work she did, according to state prosecutors alerted by The Times, and then billed it to Medicaid. And the breadth of her deception was enormous, the prosecutors said

**Department of Health and Human Services
Office of Inspector General
NYS Medicaid Dental Report March, 2014**



- Dolly Rosen, DDS, billed Medicaid for 991 procedures in a single day. She was later convicted of grand larceny and her license was revoked in 2010, according to the New York State Board of Dentistry.
- One dentist claimed to have provided one child 42 restorations in a single visit.
- One orthodontist said he treated almost 5,000 children in a single year, about 10 times the state average.
- One dentist averaged 16 procedures per child in one year, charging almost \$900 per child, compared with the state average of \$200. For more than 20 children, the dentist was paid more than \$1,500 per child.
- One dentist performed as many as six pulpotomies during the same visit on a 2-year-old child.
- One dentist provided 179 services in a single day.
- One dentist averaged 54 services per day.
- One dentist performed extractions on 76% of the children he treated, compared with a state average of 10%.

Office of Inspector General Metrics

- Average payment for child treated
- Average number of services per day
- Average number of services per child per visit
- Average number of restorations per child
- Average number of extractions per child
- Average number of stainless steel crowns per child
- Average number of pulpotomies per child



Kool Smiles to pay \$23.9 million to settle whistleblower claims



Claims Act's whistleblower provision:

According to the DOJ's statement, the lawsuits alleged that:

- Kool Smiles dental offices submitted Medicaid claims for medically unnecessary pulpotomies, extractions, and crowns;
- Kool Smiles offices sought payment for pulpotomies that were never performed;

Kool Smiles

- Dentists working in Kool Smiles offices were under pressure to meet production goals, due to a cash bonus system that distinguished between those who were "productive" and those who were "unproductive"
- Dentists' reports of overuse of procedures were ignored by Kool Smiles
- Kool Smiles offices in Texas falsely billed Texas's First Dental Home Medicaid program for dental services to children under three years old, but the services were not fully provided.

[Apex 360 January 11, 2018 by Erin Robinson](#)

Medicaid Integrity Contractors

- In February 2006, the Deficit Reduction Act (DRA) of 2005 was signed into law and created the Medicaid Integrity Program (MIP) under section 1936 of the Social Security Act
- To hire contractors to review Medicaid provider activities, audit claims, identify overpayments, and educate providers and others on Medicaid program integrity issues
- To provide effective support and assistance to States in their efforts to combat Medicaid provider fraud and abuse
- Audit contractors are assigned a geographic region
- Auditor's reimbursement is based on contingency fees not percentage of recovery



RAC Audits

- Section 6411(a) of the Affordable Care Act expanded the Recovery Auditors program to Medicaid and requires each State Medicaid program to establish a recovery audit program to audit claims for services furnished by Medicaid providers.
- These Medicaid Recovery Auditors must identify overpayments and underpayments made to dental professionals by the Medicaid program.



Compliance-OIG Audits

- Dental practices should establish and maintain an internal compliance program to help identify and correct documentation and billing issues before submitting claims.
- According to the Office of the Inspector General (OIG), a compliance program can speed and optimize proper claims payment.
- In addition, the increased accuracy of documentation that may result from a compliance program will assist you in enhancing patient care.

Compliance In the Era of Accountability

“If you accept money from a federally funded health plan you are required by section 6401(7) to establish a compliance program that contains the core elements” prescribed by the (Federal) Office of the Inspector General, which states providers, “shall have in operation a **compliance and ethics program** that has been reasonable designed, implemented and enforces so that it generally will be effective in preventing and detecting criminal, civil and administrative violations and in promoting quality of care consistent with regulations.”

Compliance In the Era of Accountability

There are core elements to lay the framework for a compliance program.

- Conducting internal monitoring and auditing through the performance of periodic audits
- Implementing compliance and practice standards through the development of written standards and procedures.
- Designating a compliance officer or compliance contacts to monitor compliance efforts and enforce practice standards.
- Conducting appropriate training and education on practice standards and procedures.
- Responding appropriately to detected violations through the investigation of allegations and the disclosure of incidents to appropriate Government entities.
- Developing open lines of communication to keep practice employees updated regarding compliance activities.
- Non-retaliation policy
- Enforcing disciplinary standards through well-publicized guidelines.

Comprehensive Data Analysis

Report	Description
Provider Code Group Ratios Report	• Measures the comparison between certain treatment procedures that would show possible signs of unusual treatment and/or billing patterns. • Calculates the ratio of procedures • Ranks providers from the highest ratio to the lowest ratio
Provider Practice Profile Report	• Measures code category utilization and individual procedure code utilization to evaluate their mix of types of treatment services (treatment categories) or utilization by specific treatment code • Summarizes common treatment categories (prevention – prophylaxis, restorations – surgery-extractions)
Oversight	All reports will be reviewed by the Quality Committee on a monthly basis

Evaluation of Provider Profile

First	Identify providers not within selected parameters
Second	Evaluate each profile for: • Inappropriate service utilization • Potential over-utilization • Potential under-utilization • Compliance with UR criteria • Detection of potential Fraud, Abuse or Waste
Third	Audit

“Say it ain’t so”

	A	B	C	D	G	J	S	AF	AG	AH	AI	AJ	AU	AV	AX	AY	AZ
1								THE "NORM" FOR THIS CLASS					COMPARED TO THEIR CLASS				
2			Class	Location Specialty	CY10	10Pd	10 Ther/ DiaPrev	10 Pd DiaPrev	10 Pd Ther	10 Pd Ortho	10 Pd Other	Total	10 Pd DiaPrev	10 Pd Ther	10 Pd Ortho	10 Pd Other	Total
3		General and/or Pediatric Dentists < 3	G	Primary Care only	17,454	\$ 5,464,385	2.2	\$ 95	\$ 214	\$ 0	\$ 4	\$ 313					
4		Group of General Dentists 3-11	GRP	GP	12,397	\$ 3,990,844	2.9	\$ 83	\$ 238	\$ -	\$ 0	\$ 322					
5		Group of General Dentists > 11	MGRP	Primary Care only	23,218	\$ 7,831,974	1.9	\$ 114	\$ 217	\$ 0	\$ 6	\$ 337					
6		Group of GPs & Specialists > 11	MGRP+S	Primary & Specialty	18,814	\$ 5,720,754	1.2	\$ 130	\$ 159	\$ 14	\$ 1	\$ 304					
7		Mobile Units	MU	GP	9,215	\$ 2,977,061	1.7	\$ 114	\$ 190	\$ -	\$ 19	\$ 323					
8		Multi-specialty 3-11	M	Primary & Specialty	7,683	\$ 2,785,687	1.9	\$ 70	\$ 134	\$ 157	\$ 1	\$ 363					
9		Orthodonts Only	OR	ORTHO	871	\$ 382,256	0.0	\$ 7	\$ 0	\$ 431	\$ -	\$ 439					
10		Oral Surgeons Only	OS	OS	3,129	\$ 1,299,547	9.4	\$ 40	\$ 375	\$ -	\$ 0	\$ 415					
11		Pediatric Dentists Only	PD	PEDO	777	\$ 186,993	1.1	\$ 116	\$ 124	\$ -	\$ 1	\$ 241					
12	Locat	Location Name	Class	Location Specialty	Pt Ct CY10	10Pd	10 Ther/ DiaPre	10 Pd DiaPrev	10 Pd Ther	10 Pd Ortho	10 Pd Other	Total	10 Pd DiaPi	10 Pd Thei	10 Pd Orth	10 Pd Oth	Totl
13	205542		G	GP	52	\$ 50,070	9.0	\$ 96.40	\$ 866.48	\$ -	\$ -	\$962.88	101%	405%	0%	0%	308%
14	199353		G	GP	40	\$ 31,564	8.5	\$ 83.48	\$ 705.63	\$ -	\$ -	\$789.10	88%	330%	0%	0%	252%
15	1073		G	GP	41	\$ 32,055	16.7	\$ 44.15	\$ 737.68	\$ -	\$ -	\$781.83	46%	345%	0%	0%	250%
16	844		G	GP	99	\$ 75,203	11.8	\$ 59.27	\$ 700.35	\$ -	\$ -	\$759.63	62%	328%	0%	0%	243%
17	107766		G	GP	33	\$ 24,935	2.2	\$ 160.61	\$ 357.12	\$ -	\$ 237.88	\$755.61	169%	167%	0%	5753%	241%
18	204748		G	GP	4	\$ 2,931	10.7	\$ 62.75	\$ 670.00	\$ -	\$ -	\$732.75	66%	313%	0%	0%	234%
19	202236		G	GP	75	\$ 54,885	7.5	\$ 85.88	\$ 645.92	\$ -	\$ -	\$731.80	90%	302%	0%	0%	234%
20	200863		G	GP	3	\$ 2,175	0.0	\$ -	\$ 725.00	\$ -	\$ -	\$725.00	0%	339%	0%	0%	232%
21	179500		G	GP	10	\$ 6,691	7.7	\$ 77.10	\$ 592.00	\$ -	\$ -	\$669.10	81%	277%	0%	0%	214%
22	182458		G	GP	98	\$ 59,550	5.9	\$ 88.52	\$ 517.86	\$ -	\$ 1.28	\$607.65	93%	242%	0%	31%	194%
23	109353		G	GP, PEDO	10	\$ 5,831	5.8	\$ 85.40	\$ 497.70	\$ -	\$ -	\$583.10	90%	233%	0%	0%	186%
24	4963		G	GP	3	\$ 1,706	4.5	\$ 103.67	\$ 465.00	\$ -	\$ -	\$568.67	109%	217%	0%	0%	182%
25	110241		G	GP	56	\$ 31,639	7.4	\$ 67.13	\$ 497.86	\$ -	\$ -	\$564.98	71%	233%	0%	0%	180%
26	711		G	GP	146	\$ 82,168	5.5	\$ 87.21	\$ 475.58	\$ -	\$ -	\$562.79	92%	222%	0%	0%	180%
27	105361		G	GP	185	\$ 103,679	3.7	\$ 119.74	\$ 440.15	\$ -	\$ 0.54	\$560.43	126%	206%	0%	13%	179%
28	205093		G	GP	11	\$ 5,951	1.0	\$ 221.91	\$ 223.64	\$ -	\$ 95.45	\$541.00	233%	105%	0%	2308%	173%
29	8559		G	GP	340	\$ 171,744	5.2	\$ 81.66	\$ 423.47	\$ -	\$ -	\$505.13	86%	198%	0%	0%	161%
30	207152		G	GP	14	\$ 7,040	4.3	\$ 82.36	\$ 350.86	\$ -	\$ 69.64	\$502.86	87%	164%	0%	1684%	161%
31	182444		G	GP	471	\$ 236,419	3.6	\$ 109.68	\$ 392.01	\$ -	\$ 0.27	\$501.95	115%	183%	0%	6%	160%
32	104295		G	GP	656	\$ 328,139	4.7	\$ 87.83	\$ 412.38	\$ -	\$ -	\$500.21	92%	193%	0%	0%	160%
33	107073		G	GP	52	\$ 25,843	2.3	\$ 134.12	\$ 310.37	\$ -	\$ 52.50	\$496.98	141%	145%	0%	1270%	159%
34	200533		G	GP	67	\$ 33,212	4.6	\$ 87.06	\$ 403.79	\$ -	\$ 4.85	\$495.70	92%	189%	0%	117%	158%
35	1319		G	GP	183	\$ 90,342	1.3	\$ 182.68	\$ 243.85	\$ -	\$ 67.14	\$493.67	192%	114%	0%	1624%	158%
36	197884		G	GP	122	\$ 58,248	0.6	\$ 274.02	\$ 156.29	\$ -	\$ 47.13	\$477.44	288%	73%	0%	1140%	153%
37	1000		G	GP	71	\$ 33,736	5.8	\$ 69.66	\$ 405.49	\$ -	\$ -	\$475.15	73%	190%	0%	0%	152%
38	204326		G	GP	94	\$ 43,942	1.2	\$ 119.56	\$ 146.65	\$ -	\$ 201.26	\$467.47	126%	69%	0%	4867%	149%
39	201984		G	GP	20	\$ 9,243	3.4	\$ 105.65	\$ 356.50	\$ -	\$ -	\$462.15	111%	167%	0%	0%	148%
40	191079		G	GP	21	\$ 9,501	2.1	\$ 144.81	\$ 307.62	\$ -	\$ -	\$452.43	152%	144%	0%	0%	145%



Dr. Production



- HUNTER 1/22/2017 D4260 Osseous Surgery (UR)
- HUNTER 1/22/2017 D4260 Osseous Surgery (UL)
- HUNTER 1/22/2017 D4260 Osseous Surgery (LL)
- HUNTER 1/22/2017 D4260 Osseous Surgery (LR)
- HUNTER 1/22/2017 D4341 Periodontal Scaling (UR)
- HUNTER 1/22/2017 D4341 Periodontal Scaling (UL)
- HUNTER 1/22/2017 D4341 Periodontal Scaling (LL)
- HUNTER 1/22/2017 D4341 Periodontal Scaling (LR)

Dr. Gamma



DANA	15	08/13/2016	D0120	
DANA	15	08/13/2016	D1120	
DANA	15	08/13/2016	D0274	
DANA	15	08/13/2016	D1206	
DANA	15	08/25/2016	D2150	18-OF
DANA	15	08/25/2016	D2150	20 OF
DANA	15	08/25/2016	D2150	14-OL
DANA	15	08/25/2016	D2150	19-OF
DANA	15	09/20/2016	D2150	31-OF
DANA	15	09/20/2016	D2160	03-OFL
DANA	15	09/20/2016	D2150	30-OF
DANA	15	09/20/2016	D2150	02-OF

A night scene of the Disney Castle at Walt Disney World, illuminated with purple and blue lights. Several fireworks are exploding in the dark sky above the castle. The foreground is dark, showing a path leading towards the castle.

I'M GOING TO
DISNEY WORLD

Dr. Cindy Rella

ANGEL	29	01/05/2011	02140	01-O
ANGEL	29	01/05/2011	02140	04-O
ANGEL	29	01/05/2011	02140	05-O
ANGEL	29	01/05/2011	02140	12-O
ANGEL	29	01/05/2011	02140	13-O
ANGEL	29	01/05/2011	02140	15-O
ANGEL	29	01/05/2011	02140	17-O
ANGEL	29	01/05/2011	02140	18-O
ANGEL	29	01/05/2011	02140	19-O
ANGEL	29	01/05/2011	02140	20-O
ANGEL	29	01/05/2011	02140	21-O
ANGEL	29	01/05/2011	02140	28-O
ANGEL	29	01/05/2011	02140	29-O
ANGEL	29	01/05/2011	02140	30-O
ANGEL	29	01/05/2011	02140	31-O
ANGEL	29	01/05/2011	02140	32-O
ANGEL	29	01/05/2011	02150	03-OL
ANGEL	29	01/05/2011	02150	14-OL
ANGEL	29	01/05/2011	02940	16
ANGEL	29	02/09/2011	04341	01XX08
ANGEL	29	02/10/2011	04341	09XX16
ANGEL	29	02/10/2011	04341	17XX24
ANGEL	29	02/09/2011	04341	25XX32