

State of Maryland  
Department of Health and Mental Hygiene



Nelson J. Sabatini  
Chairman  
Herbert S. Wong, PhD  
Vice-Chairman  
Joseph Antos, PhD  
Victoria W. Bayless  
George H. Bone,  
M.D.  
John M. Colmers  
Jack C. Keane

**Health Services Cost Review Commission**

4160 Patterson Avenue, Baltimore, Maryland 21215  
Phone: 410-764-2605 · Fax: 410-358-6217  
Toll Free: 1-888-287-3229  
hscrc.maryland.gov

Donna Kinzer  
Executive Director  
Stephen Ports, Director  
Center for Engagement  
and Alignment  
Sule Gerovich, PhD, Director  
Center for Population  
Based Methodologies  
Chris L. Peterson, Director  
Center for Clinical and  
Financial Information  
Gerard J. Schmlth, Director  
Center for Revenue and  
Regulation Compliance

To: Chief Financial Officers of all Hospitals with June 30 and August 31, 2016 Fiscal Years

From: Dennis Phelps  
Associate Director- Audit & Compliance

Date: September 21, 2016

RE: HSCRC Annual Filing

The due date for the HSCRC Annual Report of Revenue and Volume (Annual Report) is once again approaching. Please note the following important elements of the Annual Report:

A. Due Date

The HSCRC Annual Report is required to be submitted to the Commission with 120 days after the end of the each hospital's fiscal year. The due date for this year's submission for hospitals with June 30<sup>th</sup> and August 31<sup>st</sup> year ends are October 28 and December 29, 2016 respectively. There is no 7 day grace period. Any hospital that cannot meet its deadline must submit a written request for an extension to Donna Kinzer, Executive Director of the HSCRC, prior to the deadline, outlining the reasons for the extension request.

- Ensure that a copy of the hospital's credit and collection policy is submitted with the Annual Report and sent to the Commission by the due date.
- An electron version of the Annual Report must be submitted in addition to 2 paper copies. Ensure that the electronic filing of the Annual Report has been reconciled to the paper copy. Electronic and paper copies that differ will be considered substantially inaccurate and subject to a \$1,000 per day fine.
- Any revisions to the Annual Filing must be made to both the paper and electronic version. Please submit 2 paper copies of any revisions marked "Revised" with the date the revision was made and the changes highlighted. The revised electronic submission should also yellow highlight the revised entries.
- Schedules UCS, RVS, ORS, CFA, H4A and GR will not be required to be

submitted with the year's Annual Report. They should be marked "N/A" on the Annual Report check-off sheet.

- The attached Schedule UR6-A should be submitted with your Annual Report.
- The attached Reporting Schedule and Desk Audit should be utilized before your Annual Report is submitted.

If you have any questions on the annual submission, please call Chris Konsowski at 410-764-2579.

Institution Name \_\_\_\_\_

Base Year \_\_\_\_\_

Institution Number \_\_\_\_\_

SCHEDULE UR6A – PHYSICIANS PART B SERVICES – D

<u>Code</u>	<u>Physician Description</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>
				Wages, Salaries & Fringe Benefits	Other Expenses	Total Expenses	Revenue	Hospital Based	FTEs

Schedule UR6A – Physicians Part B Services - Detail

1.30

Overview

1.31

Schedule UR6A is provided to enable hospitals to identify and report the Physicians Part B Services costs, revenue, and FTEs reported on Schedule UR6 by Physician Category. The information reported on Schedule UR6A must agree with the information reported on Schedule UR6 Physicians Part B Services. The Physician Categories to be use in this report are those listed in the CROSSWALK - Medicare Provider/Supplier to Healthcare Provider Taxonomy.

Round the expenses and revenue in Columns 3 through 6 to one decimal place (nearest hundred), e.g., 66,428.93 is entered as 66.4.

Round the FTE data in Column 8 to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Detailed Instructions

1.32

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospitals Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the data is reported.

Column 1 – Physician Category Code

Enter on the appropriate lines the Physician Category Code provided in CROSSWALK.

Column 2 – Physician Description

Enter on the appropriate lines the Physician Description, from the CROSSWALK, that matches the Physician Category Code.

Column 3 - Salaries and Fringe Benefits

Enter on the appropriate lines the Salaries and Fringe Benefits Expenses reported on Schedule UR6 for this category of physician.

Column 4 - Other Expenses

Enter on the appropriate lines the direct expenses other than salaries and fringe benefits reported on Schedule UR6 for this category of physician.

Column 5 - Total Expenses

Enter on the appropriate lines the sum of Columns 3, salaries and fringe benefits Column 3 and Column 4, other expenses.

Column 6 - Revenue

Enter on the appropriate lines the revenue reported on Schedule UR6 for this category of physician.

Column 7 – Hospital Based

Enter an X in this column line for physicians that are Hospital Based (For the purposes of this report only House Staff, Pathologists, Radiologists, and Anesthesiologists are considered to be “Hospital Based.”). If your hospital has both Hospital Based and non-Hospital Based physicians in the same physician category, use one line for Hospital Based and a separate line for non-Hospital Based physicians.

Column 8 – FTEs

Enter on the appropriate lines the FTEs reported on Schedule UR6 for this category of physician.

The totals of Columns 3 through 5 shall agree with Line B Base Year Expenses reported on Schedule UR6 Physicians Part B Services. The total of Column 6 shall agree with Line G Base Year Revenue reported on Schedule UR6 Physicians Part B Services. The total of Column 8 shall agree with Line A No. of FTEs Base Year reported on Schedule UR6 Physicians Part B Services.

**CROSSWALK  
MEDICARE PROVIDER/SUPPLIER TO HEALTHCARE PROVIDER TAXONOMY**

November 12, 2015

Prepared by:  
CMS/ Center for Program Integrity/Provider Enrollment Oversight Group/Division Enrollment Operations

This crosswalk links the types of providers and suppliers who are eligible to apply for enrollment in the Medicare program with the appropriate Healthcare Provider Taxonomy Codes. This crosswalk includes the Medicare Specialty Codes for those provider/supplier types who have Medicare Specialty Codes. The Healthcare Provider Taxonomy Code Set is available from the Washington Publishing Company ([www.wpc-ed.com](http://www.wpc-ed.com)) and is maintained by the National Uniform Claim Committee ([www.nucc.org](http://www.nucc.org)). The code set is updated twice a year, with the updates being effective April 1 and October 1 of each year. This document reflects Healthcare Provider Taxonomy Codes effective for use on October 1, 2013.

When changes are made to Medicare provider enrollment requirements, the Medicare Specialty Codes, or the Healthcare Provider Taxonomy Code Set, this document may need to be revised.  
NOTE: This document does not alter existing Medicare claims preparation, processing, or payment instructions, nor does it alter existing Medicare provider enrollment requirements or policies.

MEDICARE SPECIALTY CODE	MEDICARE PROVIDER/SUPPLIER TYPE DESCRIPTION	PROVIDER TAXONOMY CODE	PROVIDER TAXONOMY DESCRIPTION: TYPE, CLASSIFICATION, SPECIALIZATION
01	Physician/General Practice	208D00000X	Allopathic & Osteopathic Physicians/General Practice
02	Physician/General Surgery	208F00000X 2086H0002X 2086S0120X 2086S0122X 2086S0105X 2086S0107X 2086A0206X 2086S0127X 2086S0129X 208G00000X 204F00000X 208C00000X 207T00000X 204E00000X 207R00000X 207S0114X 207J00004X 207S0106X 207S0117X 207S00801X 207R03100X 207J00005X 208Z00000X 208Z00099X 208ZS0105X	Allopathic & Osteopathic Physicians/Surgery Allopathic & Osteopathic Physicians/Surgery/Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Surgery/Pediatric Surgery Allopathic & Osteopathic Physicians/Surgery/Plastic and Reconstructive Surgery Allopathic & Osteopathic Physicians/Surgery/Surgery of the Hand Allopathic & Osteopathic Physicians/Surgery/Surgical Critical Care Allopathic & Osteopathic Physicians/Surgery/Surgical Oncology Allopathic & Osteopathic Physicians/Surgery/Trauma Surgery Allopathic & Osteopathic Physicians/Vascular Surgery Allopathic & Osteopathic Physicians/Thoracic Surgery (Cardiothoracic Vascular Surgery) Allopathic & Osteopathic Physicians/Transplant Surgery Allopathic & Osteopathic Physicians/Colon & Rectal Surgery Allopathic & Osteopathic Physicians/Neurological Surgery Allopathic & Osteopathic Physicians/Oral & Maxillofacial Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Adult Reconstructive Orthopaedic Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Foot and Ankle Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Hand Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Orthopaedic Surgery of the Spine Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Orthopaedic Trauma Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Pediatric Orthopaedic Surgery Allopathic & Osteopathic Physicians/Orthopaedic Surgery/Sports Medicine Allopathic & Osteopathic Physicians/Plastic Surgery Allopathic & Osteopathic Physicians/Plastic Surgery/Plastic Surgery Within the Head & Neck Allopathic & Osteopathic Physicians/Plastic Surgery/Surgery of the Hand
03	Physician/Allergy/Immunology	207K00000X 207K40200X 207K80005X	Allopathic & Osteopathic Physicians/Allergy and Immunology Allopathic & Osteopathic Physicians/Allergy and Immunology/Clinical & Laboratory Immunology Allopathic & Osteopathic Physicians/Allergy and Immunology/Clinical & Laboratory Immunology
04	Physician/Otolaryngology	207T00000X 207S0123X 207R0801X 207Y0905X 207Y0901X 207Y0228X 207Y00007X 207S012X	Allopathic & Osteopathic Physicians/Otolaryngology Allopathic & Osteopathic Physicians/Otolaryngology/Facial Plastic Surgery Allopathic & Osteopathic Physicians/Otolaryngology/Otolaryngic Allergy Allopathic & Osteopathic Physicians/Otolaryngology/Otolaryngology/Facial Plastic Surgery Allopathic & Osteopathic Physicians/Otolaryngology/Otology & Neurotology Allopathic & Osteopathic Physicians/Otolaryngology/Pediatric Otolaryngology Allopathic & Osteopathic Physicians/Otolaryngology/Plastic Surgery within the Head & Neck Allopathic & Osteopathic Physicians/Otolaryngology/Sleep Medicine
05	Physician/Anesthesiology	207U00000X 207U4001X 207L0200X 207U00002X 207P2900X 207U3000X	Allopathic & Osteopathic Physicians/Anesthesiology Allopathic & Osteopathic Physicians/Anesthesiology/Addiction Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Critical Care Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Brain Medicine Allopathic & Osteopathic Physicians/Anesthesiology/Pediatric Anesthesiology Allopathic & Osteopathic Physicians/Internal Medicine, Cardiovascular Disease
06	Physician/Cardiovascular Disease (Cardiology)	207R00000X	Allopathic & Osteopathic Physicians/Internal Medicine, Cardiovascular Disease





37	Physician/Pediatric Medicine	207UN0903X 207UN0901X 207UN0902X	Allopathic & Osteopathic Physicians/Nuclear Medicine, In Vivo & In Vitro Nuclear Medicine Allopathic & Osteopathic Physicians/Nuclear Medicine, Nuclear Cardiology Allopathic & Osteopathic Physicians/Nuclear Medicine, Nuclear Imaging & Therapy Allopathic & Osteopathic Physicians/Pediatrics Allopathic & Osteopathic Physicians/Pediatrics, Adolescent Medicine Allopathic & Osteopathic Physicians/Pediatrics, Clinical & Laboratory Immunology Allopathic & Osteopathic Physicians/Pediatrics, Developmental-Behavioral Pediatrics Allopathic & Osteopathic Physicians/Pediatrics, Hospice and Palliative Medicine Allopathic & Osteopathic Physicians/Pediatrics, Medical Toxicology Allopathic & Osteopathic Physicians/Pediatrics, Neonatal-Perinatal Medicine Allopathic & Osteopathic Physicians/Pediatrics, Neurodevelopmental Disabilities Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Allergy & Immunology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Cardiology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Critical Care Medicine Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Emergency Medicine Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Endocrinology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Gastroenterology/ Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Hematology-Oncology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Infectious Diseases Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Nephrology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Pulmonology Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Rheumatology/ Allopathic & Osteopathic Physicians/Pediatrics, Pediatric Transplant Hepatology Allopathic & Osteopathic Physicians/Pediatrics, Sleep Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Nephrology Allopathic & Osteopathic Physicians/Surgery, Surgery of the Hand Allopathic & Osteopathic Physicians/Plastic Surgery, Surgery of the Hand
38	Physician/Geriatric Medicine	207R6G300X 207G50300X	Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine Allopathic & Osteopathic Physicians/Internal Medicine, Geriatric Medicine
39	Physician/Nephrology	207R6ND300X	Allopathic & Osteopathic Physicians/Internal Medicine, Nephrology
40	Physician/Hand Surgery	208664010X	Allopathic & Osteopathic Physicians/Surgery, Surgery of the Hand
41	Optomery	152W00000X 152W08002X 152W10500X 152W20102X 152W20200X 152W50006X 152WV0400X	Eye and Vision Service Providers/Optomertist Eye and Vision Service Providers/Optomertist, Corneal and Contact Management Eye and Vision Service Providers/Optomertist, Low Vision Rehabilitation Eye and Vision Service Providers/Optomertist, Occupational Vision Eye and Vision Service Providers/Optomertist, Pediatrics Eye and Vision Service Providers/Optomertist, Sports Vision Eye and Vision Service Providers/Optomertist, Vision Therapy
42	Certified Nurse Midwife	367A00000X	Physician Assistants & Advanced Practice Nursing Providers/Midwife, Certified Nurse
43	Certified Registered Nurse Anesthetist (CRNA)	367500000X	Physician Assistants & Advanced Practice Nursing Providers/Nurse Anesthetist, Certified Registered
44	Physician/Infectious Disease	207R6D200X	Allopathic & Osteopathic Physicians/Internal Medicine, Infectious Disease
45	Mammography Center	261Q80208X 261Q80207X	Ambulatory Health Care Facilities/Clinic-Center, Radiology, Mammography Ambulatory Health Care Facilities/Clinic-Center, Radiology, Mobile Mammography
46	Physician/Endocrinology	207R6G101X	Allopathic & Osteopathic Physicians/Internal Medicine, Endocrinology, Diabetes & Metabolism
47	Independent Diagnostic Testing Facility (IDTF)	293D00000X	Laboratories/Physiological Laboratory
48	Podiatry	213E00000X 213E50103X 213E50131X 213E60000X 213EF1101X 213EP0504X 213EP0200X 213E50000X	Podiatric Medicine & Surgery Service Providers/Podiatrist Podiatric Medicine & Surgery Service Providers/Podiatrist, Foot & Ankle Surgery Podiatric Medicine & Surgery Service Providers/Podiatrist, Foot Surgery Podiatric Medicine & Surgery Service Providers/Podiatrist, General Practice Podiatric Medicine & Surgery Service Providers/Podiatrist, Primary Podiatric Medicine Podiatric Medicine & Surgery Service Providers/Podiatrist, Public Medicine Podiatric Medicine & Surgery Service Providers/Podiatrist, Sports Medicine Podiatric Medicine & Surgery Service Providers/Podiatrist, Sports Medicine
49	Ambulatory Surgical Center	261QA1303X	Ambulatory Health Care Facilities/Clinic-Center, Ambulatory Surgical
50	Nurse Practitioner	363L00000X 363LA2100X 363L2200X 363L1300X 363L02000X 363F00000X 363L06000X 363L00000X 363L00005X 363L00001X 363L0106X 363L02000X 363L0222X	Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Acute Care Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Adult Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Community Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Critical Care Medicine Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Family Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Gerontology Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Neonatal Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Neonatal, Critical Care Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Obstetrics & Gynecology Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Occupational Health Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Pediatrics, Critical Care Physician Assistants & Advanced Practice Nursing Providers/Nurse Practitioner, Pediatrics, Critical Care



66	Physician/Rheumatology	225150007X	Respiratory, Rehabilitative & Restorative Service Providers/Physical Therapist, Sports
67	Occupational Therapist in Private Practice	207RH00000X 225X00000X 225X00404X 225X00001X 225X01200X 225X02002X 225X06000X 225X01200X 225X01300X 225X00004X 225X04000X 225X0300X 225X0200X 225X00019X	Respiratory, Rehabilitative & Restorative Service Providers/Physical Therapist, Sports Adipathic & Osteopathic Physicians/Internal Medicine, Rheumatology Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Driving and Community Mobility Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Environmental Modification Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Ergonomics Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Feeding, Eating & Swallowing Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Gerontology Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Hand Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Human Factors Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Low Vision Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Mental Health Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Neurorehabilitation Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Pediatrics Respiratory, Developmental, Rehabilitative & Restorative Service Providers/Occupational Therapist, Physical Rehabilitation
68	Psychologist, Clinical	1031C0700X	Behavioral Health & Social Service Providers/Psychologist, Clinical
69	Clinical Laboratory	291U00000X	Laboratories/Clinical Medical Laboratory
70	Clinic or Group Practice	2610M1300X 2610P2000X 193200000X 193400000X	Ambulatory Health Care Facilities/Clinic/Center, Multi-Specialty Ambulatory Health Care Facilities/Clinic/Center, Physical Therapy Group/Multi-Specialty Group/Single-Specialty
71	Registered Dietitian or Nutrition Professional	133V00000X 133V01000X 133V01004X 133V01005X 208V00000X	Dietary & Nutritional Service Providers/Dietician, Registered Dietary & Nutritional Service Providers/Dietician, Registered, Nutrition, Metabolic Dietary & Nutritional Service Providers/Dietician, Registered, Nutrition, Pediatric Dietary & Nutritional Service Providers/Dietician, Registered, Nutrition, Renal Adipathic & Osteopathic Physicians/Pain Medicine, Pain Medicine
72	Physician/Pain Management	208V00000X	Adipathic & Osteopathic Physicians/Pain Medicine, Pain Medicine
73	Mass Immunizer Roster Biller/21		
74	Radiation Therapy Center	2610M0200X	Ambulatory Health Care Facilities/Clinic/Center, Radiology
75	Slide Preparation Facility	247200000X	Technologists, Technicians & Other Technical Service Providers/Technician, Other
76	Physician/Peripheral Vascular Disease	2086S0129X	Adipathic & Osteopathic Physicians/Surgery, Vascular Surgery
77	Physician/Vascular Surgery	2086S0129X	Adipathic & Osteopathic Physicians/Surgery, Vascular Surgery
78	Physician/Carotid Surgery	2086G0000X	Adipathic & Osteopathic Physicians/Thyroid Surgery (Cardiothoracic Vascular Surgery)
79	Physician/Addiction Medicine	207U00000X 207QA0041X 207RA0401X 2084A0401X	Adipathic & Osteopathic Physicians/Addiction Medicine Adipathic & Osteopathic Physicians/Family Medicine, Addiction Medicine Adipathic & Osteopathic Physicians/Internal Medicine, Addiction Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Addiction Medicine
80	Licensed Clinical Social Worker	1041C0700X	Behavioral Health & Social Service Providers/Social Worker, Clinical
81	Physician/Critical Care (Intensivists)	207R02000X	Adipathic & Osteopathic Physicians/Internal Medicine, Critical Care Medicine
82	Physician/Hematology	207RH00000X	Adipathic & Osteopathic Physicians/Internal Medicine, Hematology
83	Physician/Hematology-Oncology	207RH00003X	Adipathic & Osteopathic Physicians/Internal Medicine, Hematology & Oncology
84	Physician/Preventive Medicine	2083A0100X 2083T0002X 2083U0100X 2083V0500X 2083W0901X 2083X0010X 2083Y0011X	Adipathic & Osteopathic Physicians/Preventive Medicine, Aerospace Medicine Adipathic & Osteopathic Physicians/Preventive Medicine, Medical Toxicology Adipathic & Osteopathic Physicians/Preventive Medicine, Occupational Medicine Adipathic & Osteopathic Physicians/Preventive Medicine, Preventive Medicine/Occupational Environmental Medicine Adipathic & Osteopathic Physicians/Preventive Medicine, Public Health & General Preventive Medicine Adipathic & Osteopathic Physicians/Preventive Medicine, Sports Medicine Adipathic & Osteopathic Physicians/Preventive Medicine, Undersea and Hyperbaric Medicine
85	Physician/Maxillofacial Surgery	2084G0000X	Adipathic & Osteopathic Physicians/Oral and Maxillofacial Surgery
86	Physician/Neuropsychiatry	2084A0401X 2084P0802X 2084R0002X 2084S0804X 2084N0600X 2084D0003X 2084F0202X 2084P0805X 2084H0002X 2084F0800X 2084P0800X 2084F0015X 2084S0012X 2084S0010X	Adipathic & Osteopathic Physicians/Psychiatry & Neurology Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Addiction Psychiatry Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Bariatric Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Child & Adolescent Psychiatry Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Clinical Neuropsychology Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Diagnostic Neuroimaging Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Forensic Psychiatry Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Geriatric Psychiatry Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Hospice & Palliative Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Neurodevelopmental Disabilities Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Neurology Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Neurology with Special Qualifications in Child Neurology Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Neuromuscular Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Pain Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Psychiatry Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Psychosomatic Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Sleep Medicine Adipathic & Osteopathic Physicians/Psychiatry & Neurology, Sports Medicine





Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

Hospital Name: \_\_\_\_\_  
Hospital Number: \_\_\_\_\_  
Fiscal Year Ending: \_\_\_\_\_  
Date Completed: \_\_\_\_\_

This desk review audit is designed to accomplish the following:

- Verify the accuracy of the submitted base year expenses to Schedule RE and reconciliation of Schedule RE to the hospital's financial statements.
- Reconcile the monthly volume reports to the Annual Filing.
- A review of the special audit performed by the hospital's independent accountants.
- Preparation of an audit report highlighting problems incurred during the desk audit and recommendations on how to correct problems found.

The "Desk Audit" program consists of the following individual steps:

- Annual Filing to be submitted to the HSCRC
- Procedures for handling received annual rate reviews
- Review of computerized desk audit program error printouts
- Manual checks to be performed on the Annual Filing
- Reconciliation of revenue and statistics between the quarterly revenue of rate realignment schedules
- Manual review of rate realignment schedules
- Review of the HSCRC special audit report
- Summary

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

I. Annual Reports to be submitted to the HSCRC

The following reports will be received from each hospital:

- Two (2) copies of the Annual Filing
- Two (2) copies of the audited financial statements
- One (1) copy of the special audit report due twenty (20) days after Annual Filing submitted

II. Procedures for handling received Annual Filing:

The commission's statistical clerk will maintain a control log of all required reports and will distribute the reports in the following manner.

- One (1) copy of the Annual Filing and hospital's financial statement to the "Public Reading File".
- One (1) copy of the Annual Filing, financial statement and special audit report to the "Master File".

**If any of the above schedules have not been submitted immediately contact the appropriate hospital personnel.**

Review the heading section on all submitted forms as follows:

- Verify the hospital name, number, and fiscal year dates are properly completed on all submitted schedules. (Note: Hospital number is found in Appendix B of the HSCRC Accounting and Budget Manual).
- Verify that for Schedule V1A thru V3D, J1 & J2 and M & MA that no changes have been made to the column service headings and department abbreviations.

Review all schedules to determine that the following guidelines have been followed:

- All statistics reported on schedules V1A thru V3D, JS1, JS2, H3A and M are reported in whole numbers.
- Insure that all expenses and FTEs reported are rounded to one (1) decimal place. (Ex. 362.5)

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

Review the following schedules for the following common errors or omissions:

**Table of Context**

- Attestation from CFO

**Schedule V1**

- For each cost revenue line with statistics reported on Col. 2, Col. 1 must also be completed.
- For each revenue cost line where data is reported, Col. 5 must be completed.
- For each revenue cost center where data is reported, Col. 6 must be completed to three (3) decimal places.
- Trace total day statistics per Schedule V1, Col. 2 to the patient days statistics on Schedule D, Col. 1, lines D1 thru D14.

**Schedule V3**

- Trace base units reported in Col. 3 to their corresponding line on Schedule D, Col. 1.

**Schedule V5**

- Col.2 must be completed.
- On Schedule V2 & V5, Clinic should be reported in visits.

**Schedule OADP**

- Trace amounts per Col. 8 to their corresponding Schedule C, Col. 6, Lines C1 thru C15; Schedule D, Col. 6, Lines D1 thru D81; Schedule E1 thru E6, Col. 2; Schedule F1 thru F4 ; Schedules P2A thru P51 and Schedule UR1 thru UR6.
- Trace Col. 1 (FTE) to Schedule C, Col. 8, lines C1 thru C14 and to Schedule D, lines D1 thru D81, Col.9.

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

**Schedule UA**

- Insure that UA Col. 5 & 6, Line C equals Schedule RE, Col. 1, Line Q.
- The depreciation/amortization & leases/rental expense should agree on both schedules. (UA Schedule - Line A, RE Schedule - Line Q)
- Insure that UA Col. 6, Line C equals Schedule H4, Col. 3, Line B. Col. 1, Line C, Malpractice, should be completed.
- Trace to Line Q, Supplemental Schedule 2 should detail Line A & Line Q

**Schedule P1A**

- Trace amounts per Col. 4 to their corresponding Schedule D, Col. 3 amounts. (If P1A is not found, see Physician Support Services on Schedule RC. If there is no total found this page should not be flagged as an error. )

**C Schedules**

- Col. 8 must be completed to five (5) decimal places. (\$485 as .00485)
- Col. 9 must be completed if Col. 2 is completed.
- Insure that Square Feet (volume data) reported on C5 (Plant Operations) and C6 (Housekeeping) are not the same. Plant Operations square feet is gross square feet and Housekeeping is net square feet.
- Trace the base unit amounts per Sch. C, Lines C1 thru C14 to their corresponding base unit amount on schedule JS1 & JS2.

**D Schedules**

- Col. 8 must be completed to five (5) decimal places. (\$485 as .00485)
- Col. 9 must be completed if Col. 2 & 3 are completed.
- Col. 5 must be completed if either Col. 1, 2, 3, or 4 is completed.
- Trace Col. 6 to the corresponding lines on Schedule OADP, Col. 8.
- MSS (D26) and CDS (D27), Col. 1 units should be carried over to V5, Line S (EIPA).

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

**E & F Schedules**

- Column 3 must be completed.

**Schedule RC**

- Trace Unassigned Expenses (UA) on Line A, Col. 3 to Schedule UA, Line A, Col. 10.
- Trace Physicians Part B Service expenses on Line B, Col. 1 to Schedule P2, Line A, Col. 7.
- Trace Physician Support Services expenses on Line C, Col. 1 to Schedule P3, Line A, Col. 7.
- Trace Resident, Intern Services expenses on Line D, Col. 1 to Schedule P4 & P5, Line D, Col. 7.
- Trace Overhead Expenses on Line E, Col.3 to Schedule OES, Line P, Col. 1.
- Trace Patient Care Centers base year expenses to Schedule D, Col. 5, Lines D1 thru D81. (Add all D lines to get total)
- Trace Auxiliary base year expenses on Line G, Col. 3 to E Schedules, Line B, Col. 3.
- Trace Other Institution Programs base year expenses on Line H, Col. 3 to F Schedules, Line B, Col. 3.
- Trace Unregulated Services base year expenses on Line I, Col. 2 to Schedule UR1 thru UR15, Line B, Col. 3. (By adding totals excluding UR6 – Physicians Part B)
- Trace total operating expenses on Line M, Col. 3 to Schedule RE, Line S, Col. 3.
- Trace Non-operating expenses from Line N, Col. 3 to Schedule RE, Line V, Col. 3.

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

**Schedule RE**

- Both Col. 1 & 2 must be completed.
- Line Z (Working Capital Ratio) must be completed.
- RE Col. 1, Lines A & C should equal Schedule V5, Col. 1, Line A. Inpatient revenue should agree on these schedules.
- RE Col. 1, Lines B & D should equal Schedule V5, Col. 1, Line H. Outpatient revenue should agree on these schedules.
- Compare amounts on AHA-R, Col. 1, Lines A, C, E, G, H, I, J, K & L with the corresponding lines on Schedule RE.
- Insure that Gross Revenue on Line E, Col. 1 agrees with Schedule PDA, Line A, Col. 3.
- Insure that Bad Debts/Uncompensated Care on Line F & G, Col. 1 agrees with Schedule PDA, Line G, Col. 3.

**Schedule JS1 and JS2**

- Col. 5 for ADM should be Schedule C3, SSS Total Expense Col. 7, for MSS should be Schedule C7, CSS Total Expense Col. 7; and for CDS should be Schedule C8, PHM Col. 7.
- Col.10 Lines MSS 56 & CDS 57 are calculated by adding Cols. 7 thru 11.

**Schedule J1 and J2**

- Schedule J1 – Line A, Columns 1 through 6, 11 and 12 Trace to applicable Schedule C, Column 7
- Schedule J1 – Line A Total of Column 8, AA and 9 should equal the total of the applicable schedule Cs, Column 7.

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

**Schedule H1 thru H4**

- Schedule H1, Col. 10 must be completed.
- Schedule H1, Col. 10, Line B & C (principal and interest) should equal H4, Col. 1, Line A (debt service).
- Schedule H1, Col.10, Line D should equal Schedule H4, Col. 1, Line B.
- The rental & leases should equal.

**Schedule PDA**

- Schedule PDA needs a supplemental schedule if information is shown on Line E. (Detail of MCO Revenue)

**Schedule M and MA**

- Schedule M, Col.1 (OFC Direct) Total Direct Offsets to rates are limited to the amount of the Direct Offsets approved by the Commission in the hospital's most recent full rate setting. Approval Direct Offsets are rare.
- Schedule MA, Col.2, (Percentage Offsets) should be the result of multiplying the Other Financial Considerations percentage from Schedule G (Other Financial Considerations) Line S, Column 3 by the Level II Costs Schedule M, Column 11.

**Schedule OES**

- Trace General Service Centers, Col.3 to the C Schedules, Col. 3, Lines C1 thru C14.
- Trace Data Processing Expense (Line O) to Schedule OADP, Col.4, Line C1.

Health Services Cost Review Commission  
Desk Audit Program  
Annual Report Submissions  
Effective For Hospital Annual Filings and  
Rate Realignment Submissions

**ACS Schedule**

- Insure that Column 1, Line U (total costs) agrees with Schedule RE, Col. 1, Line S (expenses- HSCRC regulated).
- If “Other” expense (Line T) is 20% or more than the Medical & Surgical Supplies (Line E) then the hospital needs to submit detail documentation to support the “Other” expense.