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 Page: 1 of 4 (Attachment)  
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 Scope:  X  Medical Center

**Medicare Bad Debt**

**I. PURPOSE / BACKGROUND**

The purpose of this document is to ensure compliance with state and federal regulations when classifying Medicare accounts as bad debt.

Allowable Medicare bad debts are bad debts of the provider meeting the following criteria:

- The debt must be related to covered services and derived from deductibles and coinsurance amounts.
- Reasonable collection efforts were made, which includes documentation via copies of bills, follow-up letters, reports of telephone and personal contact, and at least 120 days duration from the original billing to the beneficiary.
- The debt is actually uncollected when claimed as worthless.
- Sound business judgment established that there was no likelihood of recovery at any time in the future.

Incorrect reporting of reimbursable Medicare Bad Debt could be a violation of the False Claims Act and other laws.

**II. POLICY**

All Medicare account balances considered for bad debt will follow the established Patient Financial Services (PFS) departmental policy, *Self-Pay Collections*, including providing the debtor notification of his or her debt, and providing at least 120 days from the original billing to the beneficiary.

**III. PROCEDURE**

RESPONSIBLE PERSON(S)/DEPT.	PROCEDURE
PFS Collectors / Customer Service	<p><b>Self-Pay Collection (After Insurance Payment)</b>  <b><u>In-House Collection Process</u></b></p> <ol style="list-style-type: none"> <li>1. After insurance payment, validate if payment is correct and review Explanation of Benefits (EOB) to determine deductible and co-pay amounts.</li> <li>2. If the financial class did not automatically change to self-pay, manually change the financial class to self-pay.</li> <li>3. System will automatically generate patient statement/bill to be mailed to patient within 30 days of financial class change to self-pay.</li> </ol>

RESPONSIBLE PERSON(S)/DEPT.	PROCEDURE
Revenue Cycle Systems Specialist / PFS Senior Biller / Collectors	<p><b><u>All Patient Balance Collections (Day 0–120)</u></b></p> <ol style="list-style-type: none"> <li>Customer Service is responsible for soft collection activity up to 120 days. Patient notes must include all attempts to collect.</li> <li>If unable to collect for 120 days, Customer Service to change accounts to Financial Class CBB which will generate a file for outsourcing to Vendor (CBB). <u>Accounts now qualify as Bad Debt.</u> This ends 120 day collection effort for Medicare.</li> </ol>
	<p><b><u>Medicare Cross-Over Claims (Medi-Cal)</u></b></p> <p>NOTE: The Cirius billing system is set-up to electronically cross-over all payers who conduct/accept EDI transactions. As additional payers are identified as being EDI-compliant, PFS Senior Manager will set-up payer identification (ID) through the billing system to allow such transactions to occur.</p> <ol style="list-style-type: none"> <li>After Medicare processes a claim and issues payment, Medicare will automatically cross-over (transmit via EDI) the claim to EDS (Medi-Cal), for secondary payment. (Staff will no longer write-off the Medi-Cal balance at the time of billing; only until the Medi-Cal payment is received and posted.)</li> <li>When the Medi-Cal Electronic Remittance Advice (ERA) is received, review the ERA and determine the appropriate action if the claim was denied, or requires additional information for re-bill.</li> <li>If claim is paid, remit will automatically post.</li> <li>If claim is denied, charges will be written off to code 0024100-0 (Medi-Medi Billing).</li> </ol>
	<p><b><u>Medicare Cross-Over Claims (Other Payers)</u></b></p> <ol style="list-style-type: none"> <li>Medicare automatically transmits cross-over claims with other commercial payers who conduct/accept EDI transactions. (Such payers include Blue Cross, Blue Shield, Aetna, Cigna, PacifiCare, Tri-Care, Kaiser, etc.)</li> <li>PFS receives daily a Noridian cross-over transmission report reflecting all claims sent to payers electronically for secondary payment consideration. This report shall be kept and reviewed periodically to reconcile claims pending secondary payment.</li> </ol>
	<p><b><u>Bad Debt Pre-List Process (Government and Non-Government)</u></b></p> <p>At day 118 (of the 120 day collection process), generate Bad Debt Pre-List Report. This list shows all accounts with no payment activity. Forward report to Senior Biller/Collector.</p> <ol style="list-style-type: none"> <li>Review pre-list for any account that should not go to Bad Debt. Diligently scrutinize this list to prevent claims from erroneous referral to Bad Debt Collection Agency.</li> <li>Screen account balances against COH policy, <i>Charity Care</i>. If patient qualifies, adjust balance to appropriate charity care write-off code.</li> <li>If accounts need to be held, assign appropriate Hold Code (which will hold claim for one week), or change Financial Class to Self-Pay, patient</li> </ol>



RESPONSIBLE PERSON(S)/DEPT.	PROCEDURE
PFS Lead(s) / PFS Manager(s)	<p><b><u>Compliance Monitoring Activity</u></b></p> <ol style="list-style-type: none"> <li>1. Periodically verify adherence to the processes outlined in this policy. See PFS departmental policy, <i>Compliance Monitoring</i>.</li> <li>2. Findings will be communicated to PFS management for possible education and training, and/or policy revision as warranted.</li> </ol>

Owner: Senior Director, Patient Financial Services

Sponsor: Chief Financial Officer

**Related Policies:**

1. Charity Care
2. Compliance Monitoring (PFS Departmental)
3. Contractual Adjustments (PFS Departmental)
4. Self-Pay Collections (PFS Departmental)

**Appendix One – Acronyms, Terms and Definitions Applicable to this Policy:**

1. **Account Balance** – The amount that remains outstanding on a patient’s account. The account balance is a current balance and reflective of the financial actions performed on the account, including payments posted, contractual and non-contractual amounts. It is important to note that if the account reflects a \$0.00 balance, there may be an imbalance within the various financial buckets. The account should be reviewed and re-balanced appropriately within each bucket to ensure that the account is reflecting the appropriate balance.
2. **Administrative Adjustment** – If a payer reimburses less than the expected amount, then a supervisor review and approval is required for this type of adjustment. At times, these may be referred to as “Non Contractual Adjustments.” (Refer to the Contractual Adjustments Procedure for additional details.)
3. **Cash Posting** – The process of posting a payment to a patient’s accounts, as indicated and received from a patient or third party (i.e., insurance company, attorney, employer, etc.). The payer should be paying COH according to the contractual terms established by the Managed Care/Contracting Department per procedure or case. Upon contracting, COH will be reimbursed a certain rate per procedure or case, irrelevant of charges listed.
4. **COHMF** – Refers to City of Hope Medical Foundation.
5. **COHNMC** – Refers to City of Hope National Medical Center, also referred to as City of Hope (“COH”) for purposes of this policy.
6. **Contractual Adjustments** – This refers to the reduction of total charges based on a negotiated managed care contract rate between City of Hope (COH) and the payer for services rendered. The process of posting an amount of which the payer (as identified via the Cash Posting process), is not responsible for. The payer is not responsible for reimbursement of charges in excess of their contractual arrangement with COH.
7. **Explanation of Benefits (EOB)** – A detailed summary of method of payment made by the payer, by patient account.
8. **Medical Center** – Refers to all facilities covered by City of Hope National Medical Center’s hospital license.
9. **Medicare Bad Debt** – Refers to Medicare account balances deemed non-collectible after failed, repeated attempts to collect the account balance.
10. **Remittance Advice (RA)** – A detailed list of payment methodology by a payer for multiple patient accounts.
11. **Total Charges** – Charges for services provided to a patient for an entire length of stay (admit to discharge) or outpatient service. This includes late charges.

**Attachment A: Transaction Code List**

### Attachment A: Transaction Code List

SVC CODE	DESCRIPTION	TRANS TYPE	MJR CODE	MJR CODE DESCRIPTION	CODE STATUS
212050	2ND OPINION W/O	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
212001	ADMINISTRATIVE ADJ.	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
217000	AGENCY NON COLLECTIBLE	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
217018	AGENCY NON-COLLECT-M/C	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
217026	AGENCY NONCOLLECT-REVCARE	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
209502	APC	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	INACTIVE
207068	B/C C/A MEDSTAT	ADJUSTMENT	22500	CONTRACTUALS	ACTIVE
212506	B/C CONTRACTUAL MANUAL	ADJUSTMENT	22500	CONTRACTUALS	ACTIVE
225003	B/C CONTRACTUAL SYSTEM	ADJUSTMENT	22500	CONTRACTUALS	ACTIVE
225136	B/C DENIAL-- I/P DAYS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225391	B/C DENIAL-BLOOD	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225144	B/C DENIAL--CHEMO DRUGS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
231050	B/C DENIAL--LAB	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225151	B/C DENIAL--NO AUTH	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225169	B/C DENIAL--RADIOLOGY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225508	B/C TEMP C/A	ADJUSTMENT	22500	CONTRACTUALS	ACTIVE
207076	B/S C/A MEDSTAT	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
217505	B/S CONTRACTUAL MANUAL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
225201	B/S CONTRACTUAL SYSTEM	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225177	B/S DENIAL--CHEMO DRUGS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225185	B/S DENIAL--I/P DAYS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225193	B/S DENIAL--LAB	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225409	B/S DENIAL--NO AUTH	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225219	B/S DENIAL--RADIOLOGY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
217604	B/S TEMP C/A	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
203100	BAD DEBT W/O	ADJUSTMENT	24400	BAD DEBT W/O	ACTIVE
203101	BAD DEBT AGENCY W/O	ADJUSTMENT	24500	BAD DEBT AGENCY W/O	ACTIVE
203117	BAD DEBT AGENCY W/O	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE
203103	BAD DEBT OFFSET	ADJUSTMENT	24700	BAD DEBT OFFSET	ACTIVE
203133	BAD DEBT OFFSET	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE
203102	BAD DEBT REATIVATE	ADJUSTMENT	24600	BAD DEBT REACTIVATE	ACTIVE
203125	BAD DEBT REATIVATE	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE
203109	BAD DEBT W/O	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE
231068	BAL PRORAT/CIRIUS	ADJUSTMENT	23100	CONTRACTUALS	ACTIVE
231035	BAL PRORAT/CUB	ADJUSTMENT	23100	CONTRACTUALS	ACTIVE
231019	BAL PRORAT/SYSTEM	ADJUSTMENT	23100	CONTRACTUALS	ACTIVE
231027	BAL PRORAT/VOF	ADJUSTMENT	23100	CONTRACTUALS	ACTIVE
213017	BAL PRTN,SM BAL<\$5.00VOF	ADJUSTMENT	23100	CONTRACTUALS	ACTIVE
231001	BALANCE PRORATION	ADJUSTMENT	23100	CONTRACTUALS	ACTIVE

225029	BC NON COV- VENIPUNCTURE	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
242016	BLUE CROSS ADJ-ARC	ADJUSTMENT	22500	CONTRACTUALS	INACTIVE
246009	BONE MARROW DNR XFER	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
207050	CCS C/A MEDSTAT	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
244509	CCS CONTRACTUAL MANUAL	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
214007	CCS CONTRACTUAL SYSTEM	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
225094	CCS DENIAL, NO AUTH	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
243006	CCS DENIAL/BENEFIT	ADJUSTMENT	20800	M/C NON COV (MEDASYS)	ACTIVE
225227	CCS DENIAL--CHEMO DRUGS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225235	CCS DENIAL--I/P DAYS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225243	CCS DENIAL--LAB	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225250	CCS DENIAL--RADIOLOGY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
245001	CCS LATE CHARGE	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
217513	CLINIC VISIT DENIAL	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
225060	DENIED, NO AUTH, MISC	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE
218107	DISCOUNT AGREEMENT	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
205609	EHR W/OFF	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
236000	EMPLOYEE HMO NO REFERRAL	ADJUSTMENT	21000	FREE CARE	INACTIVE
209007	EMPLOYEE OTHER	ADJUSTMENT	21000	FREE CARE	INACTIVE
208009	EMPLOYEE-B/C	ADJUSTMENT	21000	FREE CARE	ACTIVE
235051	FMS-CHARITY INV FNL	ADJUSTMENT	21000	FREE CARE	ACTIVE
203059	FMS-COMM. CA INV FNL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
206052	FMS-MCAL CA INV FNL	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
202051	FMS-MCARE CA INV FNL	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
203158	FMS-MGD CARE CA INV FNL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
201251	FMS-SELF PAY INV FNL	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
235507	FREE CARE LIAB MANUAL	ADJUSTMENT	21000	FREE CARE	INACTIVE
201012	GCRC CONTRACTUAL	ADJUSTMENT	21400	CONTRACTUAL GRANTS	ACTIVE
201053	GCRC RECLASS(PYMT)	ADJUSTMENT	21300	CONTRACTUAL GRANTS	ACTIVE
201152	GRANT RECLASS(PYMT)	ADJUSTMENT	21500	CONTRACTUAL GRANTS	ACTIVE
201103	GRANT--OTHER CONTRACTUAL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
208538	IMRT DENIAL - BC	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
235002	INDIGENT MANUAL	ADJUSTMENT	21000	FREE CARE	ACTIVE
203513	INDIGENT MANUAL CO-PAY	ADJUSTMENT	21000	FREE CARE	ACTIVE
203505	INDIGENT MANUAL DEDUCT	ADJUSTMENT	21000	FREE CARE	ACTIVE
210005	INDIGENT SYSTEM	ADJUSTMENT	21000	FREE CARE	ACTIVE
242024	INGNT W/O,PT DEC'D/NO EST	ADJUSTMENT	21000	FREE CARE	ACTIVE
203018	INS. BAD DEBT CO-PYMT	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
203000	INS. BAD DEBT DEDUCT	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
217901	INSURANCE BAD DEBT	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE
209528	LEGAL CASE SETTLEMT W/O	ADJUSTMENT	21000	FREE CARE	ACTIVE
206003	M/C CONT SYST	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE

212027	M/C NON COV(MEDASYS)	ADJUSTMENT	20800	M/C NON COV (MEDASYS)	INACTIVE
202010	M/CARE CONT,MANUAL	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
202002	M/CARE CONT,SYST	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
225334	M/CARE DENIAL-CHMO DRUGS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225359	M/CARE DENIAL-RADIOLOGY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
205559	M/CARE N/C CIRIUS	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
225331	MCAL ADMIT STAT CHNGE WO	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
205583	MCARE DENIAL,HOME HEALTH	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
203026	MCARE DNLS/STATUTORY EXCL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
205062	MCR ADR DENIAL/NO DOC/NEC	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225325	MCRE ADMIT STAT CHANGE WO	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
205054	MCRE ADR DENIALS/MD SIG	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
205104	MCRE ADR DENIALS/RX WASTE	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
212068	MED GRP ADJMT, AGING	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
207043	MEDI-CAL C/A MEDSTAT	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
206011	MEDI-CAL CONT (MDX)	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
212019	MEDI-CAL CONT.(MEDASYS)	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	INACTIVE
208504	MEDI-CAL CONTR MAN	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
208512	MEDI-CAL COST SETTLMT ADJ	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
212043	MEDI-CAL DENIAL-CHMO DRUG	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225086	MEDI-CAL DENIAL-I/P DAYS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225268	MEDI-CAL DENIAL--LAB	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225292	MEDI-CAL DENIAL--NO AUTH(	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225276	MEDI-CAL DENIAL--PHARMACY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225284	MEDI-CAL DENIAL-RADIOLOGY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225300	MEDI-CAL NON COV PHOTOPHR	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
207001	MEDI-CAL NON COVD	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
207019	MEDI-CAL NON COVD(MDX)	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
225078	MEDI-CAL PAST BILLING LIM	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
235408	MEDI-CAL RESTRICT MANUAL	ADJUSTMENT	22200	FREE CARE	ACTIVE
235416	MEDI-CAL RESTRICT SYST	ADJUSTMENT	22300	FREE CARE	ACTIVE
225318	MEDI-CAL, BLOOD PROD-COH	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
207027	MEDI-CAL, LMRP	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
203901	MEDICARE BAD DEBT	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
207035	MEDICARE C/A MEDSTAT	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
205010	MEDICARE DENIAL QIO	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
205575	MEDICARE DENIAL,HOSPICE	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
205005	MEDICARE DENIAL/BENEFIT	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
207126	MEDICARE DENIAL-ESA	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225110	MEDICARE DENIAL--I/P DAYS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE

225342	MEDICARE DENIAL--LAB	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225326	MEDICARE DENIAL--SNF	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
238006	MEDICARE LATE CHARGE	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
225920	MEDICARE LMRP	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225938	MEDICARE LMRP/CIRIUS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
205050	MEDICARE MUE/MUA DNL	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
205567	MEDICARE NMDP	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225128	MEDICARE -PHOTOPHERESIS	ADJUSTMENT	20900	PEDS-3RD FLOOR WEST	ACTIVE
205073	MEDICARE RAC DENIAL	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
241000	MEDI-MEDI BILLING	ADJUSTMENT	22400	FREE CARE	ACTIVE
212076	MEDSTAT VARIANCE	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
207084	MISC C/A MEDSTAT	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
242008	MISC CONTRACTUAL MANUAL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
218008	MISC CONTRACTUAL SYSTEM	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
225052	MISC DENIAL--I/P DAYS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225037	MISC DENIAL--NO AUTH	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
207506	MISC TEMP C/A	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
225375	MISC, DENIAL--CHEMO DRUGS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225383	MISC, DENIAL--LAB	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225367	MISC, DENIAL--RADIOLOGY	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
231993	MUTUAL EXCLS/CMS NO-MOD	ADJUSTMENT	20400	EAST HOSPITAL-UNIT B	ACTIVE
230003	NO DIAGNOSIS < \$300.00	ADJUSTMENT	21000	FREE CARE	INACTIVE
218115	NO M.D. DOCUMENTATION ADJMT	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
225904	OTHER BAD DEBT	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
212035	PAST BILL LT,M/CAL MDASYS	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	INACTIVE
225102	PAST BILLG LIMITS,M/CARE	ADJUSTMENT	20200	MED ONCOLOGY-4TH FL EAST	ACTIVE
225011	PAST BILLING LIMITS, B/C	ADJUSTMENT	22500	CONTRACTUALS	ACTIVE
225045	PAST BILLING LIMITS, MISC	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
212209	PATIENT AGREEMENT	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
212084	PAYMT VARIANCE,KAISER	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
231043	POST COMPLIANCE REV W/O	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
209510	PROFESS COURTESY W/O	ADJUSTMENT	21000	FREE CARE	ACTIVE
225946	PROFESSIONAL COURTESY W/O	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
232504	REFUND LIABILITY ACCT.	ADJUSTMENT	23200	NO LONGER USED	INACTIVE
232009	REFUND REGULAR ACCOUNT	ADJUSTMENT	23200	NO LONGER USED	INACTIVE
232108	REFUND REGULAR ACCT	ADJUSTMENT	10100	REFUND	ACTIVE
244525	SM BAL W/O<\$100/CCS	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
244517	SM BAL W/O<\$100/M-CAL	ADJUSTMENT	20600	BMT-6TH FL EAST&WEST	ACTIVE
213009	SMALL BAL < \$25.00 MANUAL	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
213025	SMALL BAL. SYSTEM < 25.00	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
225912	SPIRAT GRANT W/O	ADJUSTMENT	21700	CONTRACTUALS	INACTIVE



201210	SURVIVORSHIP CLINIC W/O	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
208041	TOMOTHERAPY DENIAL - B/SD	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
208025	TOMOTHERAPY DENIAL - BC	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
208058	TOMOTHERAPY DENIAL - CCS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
208033	TOMOTHERAPY DENIAL - CMS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
208066	TOMOTHERAPY DENIAL - M/CL	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
208074	TOMOTHERAPY DENIAL - MIS	ADJUSTMENT	20700	DENIALS OTHER	ACTIVE
225953	TRIAGE, WORK-COMP W/O	ADJUSTMENT	21700	CONTRACTUALS	ACTIVE
201202	UNFUNDED RESEARCH W/O	ADJUSTMENT	21200	SUBSIDIZED CARE	ACTIVE
233007	UNIDENTIFIED CASH	ADJUSTMENT	23300	NO LONGER USED	INACTIVE