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Mohs Surgery Calculations

0.6 cm basal cell carcinoma on cheek - 1.76 stages
Repair by 41% 3.0 cm layered closure, 41% 3.0 cm complex closure, 18% granulation
With multiple surgery reduction
\[17.15 + 10.32 (.76) + (7.02 + 13.7) 0.41 / 2 = 29.24 \times 1.01 = 29.53 \times 38 = $1122\]
Without multiple surgery reduction
\[17.15 + 10.32 (.76) + (7.02 + 13.7) 0.41 = 33.49 \times 38 = $1273\]

1.1 cm basal cell carcinoma on cheek - 1.76 stages
Repair by 27.33% 4.5 cm layered, 27.33% 4.5 cm complex, 27.33% 8.0 cm² flap, 18% granulation
With multiple surgery reduction
\[(17.15 +10.32 (.76) x .18) + (17.15+ 10.32 (.76)+7.02 / 2) x .2733 + (17.15+ 10.32 (.76) +13.7 / 2 ) .2733 + (17.15 / 2+10.32 (.76) +18.56) .2733 = 30.55 x 1.01 = 30.9 x 38 = $1174\]
Without multiple surgery reduction
\[(17.15 +10.32 (.76) x .18) + (17.15+ 10.32 (.76)+7.02) x .2733 + (17.15+ 10.32 (.76) +13.7) .2733 + (17.15 +10.32 (.76) +18.56) .2733 = 35.72 x 38 = $1357\]

2.1 cm basal cell carcinoma on cheek - 1.76 stages
Repair by 27.33% 8.0 cm layered, 27.33% 8.0 cm complex, 27.33% 16.0 cm² flap, 18% granulation
With multiple surgery reduction
\[(17.15 +10.32 (.76) x .18) + (17.15+ 10.32 (.76)+8.27/ 2) x .2733 + (17.15+ 10.32 (.76) +13.7 / 2 +4.14 ) .2733 + (17.15 / 2+10.32 (.76) +25.49) .2733 = 33.74 x 1.01 = 34.1 x 38 = $1296\]
Without multiple surgery reduction
\[(17.15 +10.32 (.76) x .18) + (17.15+ 10.32 (.76)+8.27) x .2733 + (17.15+ 10.32 (.76) +13.7 +4.14 ) .2733 + (17.15 +10.32 (.76) +25.49) .2733 = 39.1 x 38 = $1486\]
3.1 cm basal cell carcinoma on cheek - 1.76 stages
Repair by 41% 15.0 cm full thickness skin graft, 41% 35.0 cm flap closure, 18% granulation
With multiple surgery reduction
(17.15 +10.32 (.76) x .18) + (17.15 /2+10.32 (.76)+ 26.75) x .41+ (17.15 /2+10.32 (.76)+22.19) x .41 = 38.03 x 1.01 = 38.41 x 38 = $1460
Without multiple surgery reduction
(17.15 +10.32 (.76) x .18) + (17.15 +10.32 (.76)+ 26.75) x .41+ (17.15+10.32 (.76)+22.19) x .41 = 45.1 x 38 = $1714

1.1 cm basal cell carcinoma on cheek – 1 stage
Repair by 27.33% 4.5 cm layered, 27.33% 4.5 cm complex, 27.33% 8.0 cm² flap, 18% granulation
With multiple surgery reduction
(17.15 x .18) + (17.15+7.02 / 2) x .2733 + (17.15+13.7 / 2 ) .2733 + (17.15 / 2+18.56) .2733 = 22.72 x 38 = $863
Without multiple surgery reduction
(17.15 x .18) + (17.15+7.02) x .2733 + (17.15+13.7) .2733 + (17.15 +18.56) .2733 = 27.89 x 38 = $1060

1.1 cm basal cell carcinoma on cheek - 2 stages
Repair by 27.33% 4.5 cm layered, 27.33% 4.5 cm complex, 27.33% 8.0 cm² flap, 18% granulation
With multiple surgery reduction
(17.15 +10.32 x 2) x .18 + (17.15+ 10.32 +7.02 / 2) x .2733 + (17.15+ 10.32 +13.7 / 2 ) .2733 + (17.15 / 2+10.32 +18.56) .2733 = 33.04 x 38 = $1256
Without multiple surgery reduction
(17.15 +10.32 x 2) x .18 + (17.15+ 10.32 +7.02) x .2733 + (17.15+ 10.32 +13.7) .2733 + (17.15 +10.32 +18.56) .2733 = 30.21 x 38 = $1452

1.1 cm basal cell carcinoma on cheek - 3 stages
Repair by 27.33% 4.5 cm layered, 27.33% 4.5 cm complex, 27.33% 8.0 cm² flap, 18% granulation
With multiple surgery reduction
(17.15 +10.32 x 2) x .18 + (17.15+ 10.32 x 2 +7.02 / 2) x .2733 + (17.15+ 10.32 x 2 +13.7 / 2 ) .2733 + (17.15 / 2+10.32 x 2 +18.56) .2733 = 43.36 x 38 = $1648
Without multiple surgery reduction
(17.15 +10.32 x 2) x .18 + (17.15+ 10.32 x 2 +7.02) x .2733 + (17.15+ 10.32 x 2 +13.7 ) .2733 + (17.15 +10.32 x 2 +18.56) .2733 = 48.53 x 38 = $1844

1.1 cm basal cell carcinoma on cheek - 4 stages
Repair by 27.33% 4.5 cm layered, 27.33% 4.5 cm complex, 27.33% 8.0 cm² flap, 18% granulation
With multiple surgery reduction
(17.15 + 10.32 x 3) x .18 + (17.15 + 10.32 x 3 + 7.02 / 2) x .2733 + (17.15 + 10.32 x 3 + 13.7 / 2) x .2733 + (17.15 + 10.32 x 3 + 18.56) x .2733 = 53.68 x 38 = $2040

Without multiple surgery reduction
(17.15 + 10.32 x 3) x .18 + (17.15 + 10.32 x 3 + 7.02) x .2733 + (17.15 + 10.32 x 3 + 13.7) x .2733 + (17.15 + 10.32 x 3 + 18.56) x .2733 = 58.5 x 38 = $2236

1.1 cm basal cell carcinoma on cheek - 2 stages
Repair by 4.5 cm layered closure
With multiple surgery reduction
17.15 + 10.32 + 7.02 / 2 = 30.98 x 38 = $1177
Without multiple surgery reduction
17.15 + 10.32 + 7.02 = 34.49 x 38 = $1311

1.1 cm basal cell carcinoma on cheek - 2 stages
Repair by 4.5 cm complex linear closure
With multiple surgery reduction
17.15 + 10.32 + 13.7/ 2 = 34.32 x 38 = $1304
Without multiple surgery reduction
17.15 + 10.32 + 13.7 = 41.17 x 38 = $1564

1.1 cm basal cell carcinoma on cheek - 2 stages
Repair by 8.0 cm² flap closure
With multiple surgery reduction
17.15 /2 + 10.32 + 18.56 = 37.46 x 38 = $1423
Without multiple surgery reduction
17.15 + 10.32 + 18.56 = 46.03 x 38 = $1749

Two, 1.1 cm basal cell carcinomas on cheek, one Mohs stage and two Mohs stages
Repair by 4.5 cm complex linear closure and 8.0 cm² flap closure
With multiple surgery reduction
17.15 /2 + 10.32 + 18.56 + 17.15 /2 + 13.7/ 2 = 52.88 x 38 = $2009
Without multiple surgery reduction
17.15 + 10.32 + 18.56 + 17.15 + 13.7 = 70.03 x 38 = $2661

0.6 cm squamous cell carcinoma on forearm- 1.76 stages
Repair by 82% 3.0 cm layered closure, 18% granulation
With multiple surgery reduction
(15.66 + 9.55 (.76)) .18 + (15.66 + 9.55 (.76) + 7.18 / 2) .82 = 25.87 x 1.01 = 26.1 x 38 = $992

1.1 cm squamous cell carcinoma on forearm- 1.76 stages
Repair by 41 % 4.5 cm layered closure, 41% 4.5 cm complex closure, 18% granulation
With multiple surgery reduction
(15.66 + 9.55 (.76)) .18 + (15.66 + 9.55 (.76) + 7.18 / 2) .41 + (15.66 + 9.55 (.76) + 10.39/ 2) .41 = 26.53 x 1.01 = 26.8 x 38 = $1018
2.1 cm squamous cell carcinoma on forearm - 1.76 stages
Repair by 7.33% 8.0 cm layered closure, 27.33% 8.0 cm complex closure, 27.33%, 16.0 cm² flap, 18% granulation
With multiple surgery reduction
(15.66+ 9.55 (.76)) .18 + (15.66+ 9.55 (.76) + 7.09/ 2) .27.33 + (15.66+ 9.55 (.76) + 10.39/ 2 +3.03) .41 + (15.66 / 2+ 9.55 (.76) + 23.22) .27.33 = 30.34 x 1.01 = 30.6 x 38 = $1163

3.1 cm squamous cell carcinoma on forearm - 1.76 stages
Repair by 41% 35 cm² flap, 41% 16 cm² full thickness skin graft, 18% granulation
With multiple surgery reduction
(15.66+ 9.55 (.76)) .18 + (15.66 / 2+ 9.55 (.76) + 18.62) .41+ (15.66 / 2 + 9.55 (.76) +.675) .41 = 35.1 x 1.01 = 35.5 x 38 = $1349

**Electrodessication and curettage calculations**

Basal cell carcinoma on the cheek, 20% recurrence rate, recurrences treated by Mohs surgery
0.6 cm - 4.13 x 38 + .20 ( $1122) = $389
1.1 cm - 4.79 x 38 + .20 ($1174) = $426
2.1 cm - 5.82 x 38 + .20 ($1206) = $495
3.1 cm -6.80 x 38 + .20 ($1460) = $573

Squamous cell carcinoma on the cheek, 20% recurrence rate, recurrences treated by Mohs surgery
0.6 cm -3.29 x 38 + .20 ( $992) = $323
1.1 cm -4.02 x 38 + .20 ($1018) = $360
2.1 cm -4.44 x 38 + .20 ($1163) = $414
3.1 cm - 4.79 x 38 + .20 ($1349) = $472

**Imiquimod calculations**

Basal cell carcinoma on the cheek, 5% incomplete clinical response, 25% recurrence rate, incomplete responses and recurrences treated by Mohs surgery
0.6 cm -$432 + .30 ($1122) = $907
1.1 cm -$432 + .30 ($1174) = $926
2.1 cm -$432 + .30 ($1206) = $970
3.1 cm -$432 + .30 ($1460) = $1031

Squamous cell carcinoma on the cheek, 5% incomplete clinical response, 25% recurrence rate, incomplete responses and recurrences treated by Mohs surgery
0.6 cm - $432 + .30 ( $992) = $856
1.1 cm - $432 + .30 ($1018) = $871
2.1 cm - $432 + .30 ($1163) = $928
3.1 cm - $432 + .30 ($1349) = $995
Traditional standard excision (office-based) calculations

0.6 cm Basal cell carcinoma on the cheek, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 3.0 cm layered closure, 50% 3.0 cm complex linear closure
Immediate closure
\[(7.02+ 6.48 / 2) 50% + (13.7+ 6.48 /2) 50% +2.79 = 16.39\]
\[1.11 \times 16.39 + .10 \times 29.5 = 21.24 \times 38 = 807\]
Delayed closure
\[(6.48 +2.79) 1.11+ (7.02+13.7)/2 = 20.65+0.1 (29.5) = 23.7 \times 38 = 900\]

1.1 cm Basal cell carcinoma on the cheek, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 4.5 cm layered closure, 1/3 4.5 cm complex linear closure, 1/3 8.0 cm² flap
Immediate closure
\[(7.69 + 6.48 / 2)/3 + (13.7+ 6.48 /2)/3 + 18.56/3+ 2.79 = 18.3\]
\[1.11 \times 18.3 + .10 \times 30.9 = 22.62 \times 38 = 860\]
Delayed closure
\[(6.48 +2.79) 1.11+ (7.02+13.7 +18.56)/3 = 20.65+0.1 (30.9) = 26.82 \times 38 = 1019\]

2.1 cm Basal cell carcinoma on the cheek, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 8.0 cm layered closure, 1/3 8.0 cm complex linear closure, 1/3 16.0 cm² flap
Immediate closure
\[[9.54 + (8.27/2)]/3 + [13.7 + 4.14 + (9.54/2)]/3 + 25.49 /3 + 2.79 = 23.39\]
\[23.39 +11%(23.39)= 25.96+10 \%(34.1) = 29.4 \times 38 / RVU=1088\]
Delayed closure
\[9.54 + 2.79 + 11%(9.54 + 2.79) + 8.27/3 + (13.7 + 4.14)/3 + 25.49/3 = 30.89 +10%(34.1)= 34.33 \times 38 / RVU=1232\]

3.1 cm Basal cell carcinoma on the cheek, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 35.0 cm² flap closure, 50% 16 cm² full thickness skin graft
Immediate closure
\[26.75/2+ (22.19 +3.84)/2+2.79 = 26.39 \times 1.11+0.1 (38.41) = 33.43 \times 38 = 1270\]
Delayed closure
\[(7.67+ 2.79) 1.11+ (26.75+ 22.19)/2+ 0.1 (38.41) = 40.21 \times 38 = 1528\]

0.6 cm squamous cell carcinoma on the forearm, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 3.0 cm layered closure
Immediate closure
\[26.75/2+ (22.19 +3.84)/2+2.79 = 26.39 \times 1.11+0.1 (26.1) = 16.82 \times 38 = 639\]
Delayed closure
\[(5.68 + 2.79) 1.11+ 7.18 + 0.1 (26.1) = 19.18 \times 38 = 729\]
1.1 cm squamous cell carcinoma on the forearm, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/2 6.0  4.5 cm layered closure, 1/2  6.0 cm complex linear closure
Immediate closure
((7.18 + 5.68/ 2) /2 + (10.39 + 5.68/2) /2 + 2.79)1.11 + .10 x 26.8 = 18.7 x $38 = $710
Delayed closure
(5.68 +2.79) 1.11+ (7.18 + 10.39)/2 +0.1 (26.8) = 20.9 x $38 = $794

2.1 cm squamous cell carcinoma on the forearm, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3  8.0 cm layered closure, 1/3  8.0 cm complex linear closure, 1/3 16.0 cm² flap
Immediate closure
[7.18 +(7.09/2)] /3 + [10.39 + 3.03 +(7.18/2)] /3 + 23.22 /3 + 2.79 = 19.78
19.78+11%(19.78)+10%(30.7)= 25.02 x $38 / RVU=$951
Delayed closure
7.18 + 2.79 +11%(7.18 + 2.79) + 7.09/3 +(10.39 +3.03)/3 + 23.22/3 = 25.68
25.68 +10%(30.7)= 28.75 x $38 / RVU=$1093

3.1 cm squamous cell carcinoma on the forearm, 11% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 35.0 cm² flap closure, 50% 16 cm² full thickness skin graft
Immediate closure
(26.75/2+ 18.62/2 + 10.11/4 + 2.79) x 1.11+0.1 (35.5) = 34.88 x $38 = $1326
Delayed closure
(10.11 + 2.79) 1.11+ (26.75+ 18.62)/2 + 0.1 (35.5) = 40.8 x $38 = $1551

**Traditional standard excision (ambulatory surgery center based) calculations**

0.6 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 3.0 cm layered closure, 50% 3.0 cm complex linear closure

(4.98+ 4.54/2)/2+ (11.36+ 4.54/2)/2+2.43+ (3.3+4 (2.79)) x 1.21+ 3.85 (.21) = 31.17 x 38 = $1184 then add ASC charges + ($446 + $223)/2+ ($510 + $223)/2+ $223/2 = $1932
Then add 10% recurrence : $1932 x 1.1 = $2125

1.1 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3  4.5 cm layered closure, 1/3  4.5 cm complex linear closure, 1/3  8.0 cm² flap

(5.2+ 4.54/2)/3+ (11.36+ 4.54/2)/3+16.16/3+2.43+ (3.33+4(2.79)) 1.21+ 3.85 (.21) = 33.1 x $38 = $1258 then add ASC charges + ($446 + $223)/3+ ($510 + $223)/3+ ($446 + $223) /3+ $223 (.21) = $1995 x 1.1 = $2195
2.1 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 8.0 cm layered closure, 1/3 8.0 cm complex linear closure, 1/3 16.0 cm² flap

\[
\frac{[7.12 + (5.61/2)]}{3} + \frac{[11.36 + 3.37+(7.12/2)]}{3} + \frac{[22.41 / 3 + 2.43+(3(1.1)+4(2.79)) x 1.21]}{3} = 37.32 \times $38 / RVU = $1418 add the ASC charges:
\]

\[
$1418 + \frac{((446+446/2) + (446+446/2) + (510+446/2))/3 = $2108 + 10%($2108)= $2319
\]

3.1 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 35.0 cm² flap closure, 50% 16 cm² full thickness skin graft

\[
23.73/2+ (19.5+ 3.56)/2+2.43+(3.3+4(2.79)) 1.21+ 3.85 (.21) = 41.7 \times $38 = $1585 then add ASC charges + ($630 + $223)/2 + ($510 + $223)/2+ $223 (.21) = $2425 \times 1.1 = $2667
\]

0.6 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 3.0 cm layered closure

\[
4.69+3.5/2+2.43+ (3.3+4 (2.79) 1.21) +3.5 (.21) = 27.1 \times $38 = $1030 then add ASC charges + $446 + $233 + $233 (.21) = $1746 \times 1.1 = $1921
\]

1.1 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/2 6.0 4.5 cm layered closure, 1/2 6.0 cm complex linear closure

\[
(7.83+ 4.69)/2+ 3.81 / 2+2.43+(3.3+4 (2.79) 1.21) +3.5 (.21) = 28.83 \times $38 = $1096 then add ASC charges + ($446 + $223 + $510 + $223)/2+ $223 (.21) = $1844 \times 1.1 = $2028
\]

2.1 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 8.0 cm layered closure, 1/3 8.0 cm complex linear closure, 1/3 16.0 cm² flap

\[
[4.98+(4.91/2)] /3 + [7.83 +2.19+(4.98/2)] /3 + 20.46 /3 + 2.41 + (3(1.09) + 4(2.79)) x 1.21 = 34.93 \times $38 / RVU= $1327 the add the ASC charges + ((446+446/2) + (510+446/2) + (510+446/2))/3 = $2039 + 10%($2039)= $2243
\]

3.1 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 35.0 cm² flap closure, 50% 16 cm² full thickness skin graft

\[
(23.73+ 15.48)/2+ (7.43/4) +2.43+(3.3+4 (2.79) 1.21) +3.5 (.21) = 41.76 \times $38 = $1587 then add ASC charges + ($630 + $446)/2+ $223 +$223 (.21) = $2371 \times 1.1 = $2609
\]
Traditional standard excision (Hospital Operating Room based with conscious sedation) calculations

0.6 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 3.0 cm layered closure, 50% 3.0 cm complex linear closure

Excision, repair, frozen sections, permanent pathology (factoring in 21% positive margin rate), preop anesthesia consult, and anesthesia charges (RVUs) = 4.69+3.5/2+2.43+(3.3+4(2.79)) 1.21 +3.5 (.21) +1.91+ 5.0 = 38.04 x $38 = $1447
Add the hospital facility charges, preop labs and medications and supplies: $386.52+ $91.94/2+ $386.52 x 0.21/2+ $392 = $2312 x 1.1 = $2543

1.1 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 4.5 cm layered closure, 1/3 4.5 cm complex linear closure, 1/3 8.0 cm² flap

(5.2+ 4.54/2)/3+ (11.36+ 4.54/2)/3+16.16/3+2.43+ (3.3+4.279) 1.21+ 3.85 (.21) +1.91+ 5.0 = 40.0 x $38 = $1521.5 + ($386.52+ $91.94/2) x 2/3 + ($867.47 + $386.52/2)x1/3 + $386.52 x (0.21/2) + $392 = $2596 x 1.1 = $2856

2.1 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 8.0 cm layered closure, 1/3 8.0 cm complex linear closure, 1/3 16.0 cm² flap

[7.12 + (5.61/2)] /3 + [11.36 + 3.37 +(7.12/2)] /3 + 22.41 /3 + 2.43+(3(1.1)+4(2.79)) x 1.21 + 1.91 + 5.0 = 44.23 x $38 / RVU = $1681
+ ((783.46+91.94/2) + (783.46+91.94/2+91.94/2) + (867.47+783.46/2))/3 + 192 + 200 = $3061 + 10%($3061)= $3367

3.1 cm Basal cell carcinoma on the cheek, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 35.0 cm² flap closure, 50% 16 cm² full thickness skin graft

23.73/2+ (19.5+ 3.56)/2+2.43+(3.3+4(2.79)) 1.21+ 3.85 (.21) +1.91+ 5.0 = 48.61 x $38 = $1847 + $867.47+ $783.46/2+ $40.6 + $392 = $3538.98 x 1.1 = $3893

0.6 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 3.0 cm layered closure

4.69+3.5/2+2.43+ (3.3+4 (2.79) 1.21) +3.5 (.21) +1.91+ 5.0 = 34.02 x $38 = $1293 then add O.R. charges and labs + $215.48 (1+ 0.21/2) + $91.94/2 +$392 = $1969 x 1.1 = $2166
1.1 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/2 6.0 cm layered closure, 1/2 6.0 cm complex linear closure

\[
\frac{(7.83 + 4.69)}{2} + 3.81 / 2 + 2.43 + (3.3 + 4(2.79)1.21) + 3.5 (.21) + 1.91 + 5.0 = 35.74 \times 38 = 1358 + 215.48 \times (1 + 0.21/2) + 91.94/2 + 392 = 2034 \times 1.1 = 2237
\]

2.1 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 1/3 8.0 cm layered closure, 1/3 8.0 cm complex linear closure, 1/3 16.0 cm² flap

\[
\frac{(4.98 + (4.91/2))}{3} + \frac{(7.83 + 2.19 + 4(4.98/2))}{3} + 20.46 / 3 + 2.41 + (3(1.09) + 4(2.79)) \times 1.21 + 1.91 + 5.0 = 41.84 \times 38 / RVU = 1590 + ((386.52 + 91.94/2) + (386.52 + 91.94/2) + (867.47 + 386.52/2))/3 + 192 + 200 = 2639 + 10\% ($2639) = 2902
\]

3.1 cm squamous cell carcinoma on the forearm, 21% initially positive surgical margins, 10% recurrence rate, recurrences treated by Mohs surgery, repair by 50% 35.0 cm² flap closure, 50% 16 cm² full thickness skin graft

\[
\frac{(23.73 + 15.48)}{2} + (7.43/4) + 2.43 + (3.3 + 4(2.79)1.21) + 3.5 (.21) + 1.91 + 5.0 = 41.76 \times 38 = 1587 \text{ then add ASC charges + ($630 + $446)/2 + $223 + $223 (.21) = $2371 \times 1.1 = $2609}
\]