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# HFMA Today

*Official Newsletter of the North Dakota Chapter of the  
Healthcare Financial Management Association*

Volume 5, Issue 12 December 2002

## Presidents Message

by Steve Ilse



I thought I would begin by thanking everyone for their participation in the Medora, Bismarck and Grand Forks Training Sessions. It is hard to believe that we are half way through this year, but all is going well.

A particular thank you to Jerry Peeler and Tom Tweten for their efforts in organizing the Grand Forks Sessions. The feedback that I

have received has been very positive and I think the subjects the speakers discussed were timely and well done.

We did have our Awards Breakfast and I felt that I needed to once again congratulate all of the Award winners. Without your untiring efforts and dedication to the NDHFMA, we would not continuously grow and would not continue to have the regional recognition we receive as a progressive and successful state chapter.

While at the meeting in Grand Forks, I did hear numerous comments regarding the upcoming HIPAA Privacy Rule and thought I would spend a few minutes discussing some of the issues that we all face as the Privacy Rule deadline of April 14, 2003 comes closer.

Some of the significant issues that you should be reviewing will be listed below. Remember, these tasks must be completed and monitored periodically to insure they are moving forward and that they will be completed by the Privacy deadline.

Consider the following tasks:

- Appoint a privacy officer
- Assess your privacy readiness through facility tours and reviews of existing policies
- Provide HIPAA Awareness training for your staff and also department specific training for your staff that has access to protected health information
- Develop a centralized list of all payers and vendors that you are presently working with in order to determine if a Business Associates agreement is necessary
- Develop policies/procedures specific to the requirements of the privacy rule
- Develop a cover letter for Business Associates and mail with your agreements

You must also consider that the Privacy Rule is not your only concern regarding HIPAA. You should begin to contact your vendors and payers regarding the T & CS rule as well. Transactions and Code Sets Compliance will be required by October 15, 2003.

You should also be aware that recent publications have indicated that the Security Portion of HIPAA will come out on December 27, 2002. If this is the case, compliance of security will need to be accomplished within 26 months after December 27. Although this appears to be far out into the future, consider that this aspect of the rule will be very time consuming and difficult to deal with and will impact all aspects of your organization.

I want to, in closing, wish all of you a Happy Holiday Season and I look forward to 2003 with excitement and continued expectation of our continued success in meeting the goals of our chapter.

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## Welcome New Members!

Tricia K. McGlothlin  
Accounting Supervisor  
Mercy Medical Center  
Williston, ND

Erich A. Koch  
Chief Financial Officer  
Cavalier County Mem. Hospital  
Langdon, ND

Cindy K. Hemphill, CPA  
AVP Reimbursement  
BC/BS of ND  
Fargo, ND

Bruce Gordon Pitts, MD  
Senior Executive  
MeritCare Health System  
Fargo, ND

Roger Narlock  
Accountant  
Riverview Healthcare Association  
Crookston, MN  
Sponsor Name: Michael R. Schumacher, CPA

## IT'S A GOOD TIME TO REVIEW THIRD-PARTY REVENUE ACCOUNTING GUIDANCE

In light of the enactment of the Sarbanes-Oxley Act of 2002, which seeks to improve the reliability of corporate disclosures, HFMA encourages healthcare CFOs to review the AICPA's statement of position (SOP) "Auditing Healthcare Third-Party Revenues and Related Receivables" (SOP 00-1). Even though the SOP has had significant impact since it was issued on how outside auditors view healthcare providers' accounting estimates of anticipated Medicare, Medicaid, and other third-party revenues and related receivables, it took the accounting controversies of the past year to really drive home its relevance.

SOP 00-1 advises auditors to scrutinize providers' third-party contractual allowances and related receivables. It provides guidance to auditors regarding the uncertainties that are peculiar to healthcare third-party revenue recognition. Because providers' full payment amounts often are determined long after services are rendered, providers typically cannot be certain how much third-party revenue they will receive for a particular accounting period. In cost-reimbursement payment programs, for example, final amounts for services delivered are determined retroactively based on allowed costs. Even programs in which providers' payments are not cost-based are subject to retrospective adjustments to account for factors such as payment denials and coding changes. These adjustments often are made long after financial statements are prepared.

Nonetheless, providers are required to provide reasonable estimates of their net realizable third-party revenues to avoid recognizing revenues they will not actually receive. In the past, outside auditors might have made allowances for more approximate estimates of third-party revenues because of the obvious difficulty involved in making a precise calculation—a difficulty compounded by the complexity of billing and payment regulations. The increased scrutiny recommended by the AICPA increases the burden on providers to make sure that their accounting for third-party revenues is accurate and, at the same time, adequate.

### RESPONSIBILITIES OF PROVIDER MANAGEMENT

SOP 00-1 informs auditors that a provider's management should be held responsible for:

- Fair presentation of the provider's financial statements in conformity with generally accepted accounting principles (GAAP);
- Adoption of sound accounting policies and maintenance of internal controls to support the revenues and receivables amount recorded in the financial statements; and
- Preparation and certification of cost reports submitted to Federal and state government agencies.

### CONCLUSION

The closer scrutiny that outside auditors now are likely to give providers' cost reports and third-party revenues is yet one more reason for senior financial managers to ensure that such accounting and disclosure are as accurate as possible, and that all required representations have been made. Failure to receive an unqualified opinion from an auditor may raise questions about the reliability of the provider's financial statements in the minds of other entities that might need to examine the statements, including Federal regulatory agencies.

SOURCE: "Providers' Third-Party Revenue Accounting Faces Increased Scrutiny," by Richard L. Gundling, HFMA, CMA, vice president, HFMA Washington, DC, Office. Published in *Healthcare Financial Management*, November 2000.

## OIG Updates Corporate Integrity Agreements Listing

The HHS Office of Inspector General (OIG) has posted new Corporate Integrity Agreements (CIAs) to its website. In announcing the updated list, the OIG noted that documents printed in black, not underlined and not "clickable," are not "Stand-Alone CIAs" but actually "Settlements With Integrity Provisions." These settlement agreements are issued by the Department of Justice and the full text is not available from the HHS OIG.

The CIA listing, with links to the full agreements, is at:

<http://oig.hhs.gov/fraud/cia/index.html>. Some background on CIAs can be found under "General Information" at: <http://oig.hhs.gov/fraud/cias.html>. For Frequently Asked Questions about the OIG CIAs, go to <http://oig.hhs.gov/fraud/cia/docs/ciafaq1.html>.



## Americans' Healthcare Priorities Shift Since 9/11

In a political and economic climate that features a disappearing budget surplus, national terrorist alerts, the possibility of war with Iraq, and corporate finance scandals, Americans have placed health care in fourth place on a list of issues they'd like the government to address. Terrorism, the economy/jobs, and war/defense are the three issues that rank higher on the list. In spite of double-digit healthcare premium increases, the percentage of Americans who believe that health care is one of the two most important issues for government to address was just 9 percent in July 2002, down from 14 percent the month before the events of last September.

In terms of specific healthcare issues, study results show that the top public concerns are the high cost of health care and the lack of or inadequate health insurance coverage. The cost of prescription drugs and healthcare issues affecting the elderly/Medicare are ranked the next highest on the list. However, when asked about the top healthcare problems the government should address, the ranking order was slightly different, with issues affecting the elderly/Medicare topping the list.

The trends were identified from polling conducted by the Robert Wood Johnson Foundation, the Harvard School of Public Health, and Harris Interactive. To read the article, go to <http://www.healthaffairs.org/>.

## Counties View Uncompensated Care, Medicaid as Top Priorities

It is said that all health care is local. This same reasoning suggests that healthcare providers may have a strong ally in their county executive. Counties have representation in Washington in the National Association for Counties (NACo). NACo was created in 1935, when county officials wanted to have a strong voice in the nation's capital. NACo seeks to ensure that the nation's issues in 3,066 counties are heard and understood in the White House and the halls of Congress. The membership totals more than 2,000 counties, representing over 80 percent of the nation's population.

At their recent annual meeting in New Orleans, NACo educated its members on the high costs of uncompensated health care and possible Congressional actions that could impact county programs and budgets. NACo adopted positions calling for the prevention of cuts to the Medicaid Disproportionate Share Hospitals program, the overturn of the Medicaid Upper Payment Limit rule, an increase to the Federal medical assistance percentage (FMAP) for Medicaid, and the elimination of scheduled reductions to, and strengthening of, the State Children's Health Insurance Program (SCHIP). To learn more about this organization and their activities, go to [www.naco.org](http://www.naco.org).

## Workers Compensation Reminder

According to the Administrative Rule 92-01-02-45.1, #20, the bureau may not pay for the cost of duplicating records when covering the treatment received by the claimant. If the bureau requests records in addition to those listed in subsection 5 or records prior to the date of injury, the bureau shall pay a minimum charge of five dollars for five or fewer pages and the minimum charge of five dollars for the first five pages plus thirty-five cents per page for every page after the first five pages. Short version is you can charge when NDWC requests prior records. Just include a cover letter or invoice outlining the charges. If you have questions regarding this rule please contact Peg Haug, Provider Relations, NDWC, (701) 328-6021 or [phaug@wcb.state.nd.us](mailto:phaug@wcb.state.nd.us).

## HFMA comments on compensation limits

Provisions in a proposed rule could limit tax-exempt healthcare providers' ability to offer competitive compensation packages to recruit and retain executive-level talent, HFMA told the IRS in a recent comment letter. The May 8, 2002, IRS proposed rule, Compensation Deferred under Eligible Deferred Compensation Plans, likely would eliminate the discounted option programs currently utilized by many tax-exempt organizations. The awards of discounted options by tax-exempt organizations would be subject to immediate taxation under Section 457(f) rather than the delayed taxation prescribed under the transfer of property rules pursuant to Section 83. HFMA President and CEO Richard L. Clarke, FHFMA, says, "All healthcare providers are facing a myriad of difficult challenges,

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including an increased level of bad debt and charity care and a volatile reimbursement environment. Tax-exempt providers, however, do not have many of the same compensation tools as investor-owned providers. Tax-exempt providers need as much flexibility as possible in structuring compensation packages that attract high quality executives to ensure these institutions survive and fulfill their missions to serve their communities." The letter states the proposed rule would create needless inconsistency between the compensation methods available to tax-exempt and for-profit organizations. HFMA believes that whenever possible, rules and accounting standards should be applicable to all entities across an industry and focus on the substance of transactions rather than an entity's legal form. The healthcare industry comprises investor-owned, not-for-profit, and governmental entities, as well as combinations of different forms. Variation in rules among these network partners creates administrative burden and hampers entities' ability to provide investors, community supporters, and other potential partners with clear, cohesive financial information. HFMA recommends that the IRS should further analyze the likely implications of such a regulation change before the rule is finalized. The comment letter is available at [http://www.hfma.org/resource/HFMApositions\\_activities/08\\_06\\_02.htm](http://www.hfma.org/resource/HFMApositions_activities/08_06_02.htm).

## Founders point change

The Founders Merit Award Series acknowledges contributions made by individual HFMA members on both the chapter and national levels. These awards are part of a merit plan in which specific activities are assigned a range of point values. In the past, five Founders points have been awarded by HFMA National for a book review published in HEALTHCARE FINANCIAL MANAGEMENT magazine. Please note that book reviews are now shorter, so the assignment of points for completing a review has changed to two points. This change was made effective June 1, 2002. Note: Any members completing a book review for the 2001-02 year were assigned five points. For information about writing book reviews for HFM, contact Sarah M. Norland, senior editor, at (800) 252-4362, ext. 393 or [snorland@hfma.org](mailto:snorland@hfma.org). If you have any questions about the Founders Award program, please contact Shirley Heavlin, chapter relations specialist, at ext. 347 or [sheavlin@hfma.org](mailto:sheavlin@hfma.org). For more details of points awarded in the program, you can view the 2002-03 Founders Merit Award Series Booklet on the HFMA National web site in the Chapter Leader area: [http://www.hfma.org/chapters/chapter\\_leader\\_resources/chapter\\_leader\\_tools/foundersbooklet.pdf](http://www.hfma.org/chapters/chapter_leader_resources/chapter_leader_tools/foundersbooklet.pdf).

## The Patient Friendly Billing Project Progresses Into Second Phase

### Tackling Technology

Now in its second phase, HFMA's Patient Friendly Billing project's objectives focus on how healthcare technology can support the goal of producing bills that are correct, concise, and patient-friendly.

The project's Vendor Task Force recently met to begin discussions on how healthcare technology can support the goal of producing patient-focused financial communications. The newly formed Vendor Task Force includes representatives from companies that design and install information systems for patient accounting systems, and other financial communications.

"Information system vendors play an integral role in patient financial communication," said HFMA President and CEO Richard L. Clarke, FHFMA, "and can make a significant contribution to simplifying and standardizing this process. They have a deep knowledge of the processes in question, because they work with clients with diverse needs and conditions."

The Vendor Task Force will develop guidelines to help healthcare providers improve their billing and revenue cycles processes. This will likely take the form of reengineered billing processes to improve accuracy and reduce redundancy. They may also address the effective use of information technology for revenue

cycle automation and standardization.

### The Vendor Task Force Formulates Future Initiatives

HFMA's Patient Friendly Billing Project Consultant, Terry Rappuhn, recently put together an article for the December issue of Healthcare Financial Management (HFM) about the project's second phase. The article discusses the Vendor Task Force's first priority—to develop guidelines that will improve the ability of information technology to support clear, concise, correct, and patient-friendly financial communications to patients and their caregivers.

The update features eight areas where technology can remove barriers or provide solutions to patient priorities—issues identified at the last Vendor Task Force meeting. To help you share the information with co-workers, colleagues, and clients, each guideline is summarized below.

The Vendor Task Force will draft guidelines for:

- A recommended patient financial communication flow process
- Improved data quality, coordination, and accessibility
- The use of a billing format that is familiar to patients, such as a credit card statement format

• Elimination of industry terminology (no jargon, abbreviations, codes)  
 • Recommendations for a reduced number of chargeable items  
 • Providing patients with names of provider-based physicians who may also bill

- Identifying the service location on bills
- The use of standard billing cycles

Look for the complete article on the Patient Friendly Billing website in December.

### The Website

The Patient Friendly Billing project website has recently been updated with some new information. To keep current, familiarize yourself with these latest additions by clicking on the links below.

### Patient Friendly Billing at HCA

Find out how a system of 200 hospitals is implementing patient-friendly billing practices.

[http://www.patientfriendlybilling.org/pdf/Patient\\_Friendly\\_Billing\\_at\\_HCA.pdf](http://www.patientfriendlybilling.org/pdf/Patient_Friendly_Billing_at_HCA.pdf)

### Moderator's Guide

Learn how to run patient focus groups to elicit feedback in order to make your financial communications processes more patient-friendly.

<http://www.patientfriendlybilling.org/pdf/ModeratorsGuide.pdf>

### Ready-to-Use Presentations

Educate colleagues about the Patient Friendly Billing project with these downloadable PowerPoint presentations and case studies.

<http://www.patientfriendlybilling.org/tools.htm>

### Healthcare Financial Management Viewpoint Article

HFMA President and CEO, Richard L. Clarke, FHFMA, provides an inclusive update and summary on the project.

[http://www.hfma.org/publications/members\\_only/Viewpoint/September\\_2002.htm](http://www.hfma.org/publications/members_only/Viewpoint/September_2002.htm)

### Upcoming Events

Mark your calendars! Check out the dates and locations of forthcoming Patient Friendly Billing project activities.

<http://www.patientfriendlybilling.org/events.htm>

We're happy to announce that the Patient Friendly Billing website has had 40,000 hits through September 2002! Thanks for spreading the word and keep up the good work!

## 208,000 Blood Units Discarded After Mass Donations Last Year

The high volume of blood donations immediately after the September 11 attacks stressed the blood collection system and resulted in a national surplus, according to the General Accounting Office (GAO). Estimates of additional

208,000 continued from page 4

units of blood collected nationwide from September to October 2001 are 475,000 to 572,000 units. Fewer than 260 units were used to treat victims and approximately 208,000 units expired and were discarded. In the event of another national crisis, more collaboration is necessary between blood suppliers and the federal government to ensure appropriate levels of blood collection. Although local and temporary blood shortages occur from time to time, the U.S. blood supply is generally adequate. However, the GAO says the blood community is focusing on maintaining a consistently adequate inventory in preparation for disasters. To read the GAO report, "Public Health: Maintaining an Adequate Blood Supply Is Key to Emergency Preparedness," go to

<http://www.gao.gov/> and search for report number GAO-02-1095T.

## Strength in numbers, health in numbers!

**Win gift certificates, apparel awards, even a chance at a \$2,500 Grand Prize! - All for the excellent cause of growing our association.**

It's easy! Here's how:

Recruit one or two new members\* who begin their membership between June 1, 2002 and April 30, 2003 and you will win your choice of an HFMA apparel item (approximate retail value of \$25.00).

Recruit 3 or 4 new HFMA members and you will receive a \$100.00 gift certificate that can be redeemed at hundreds of brand name merchants. You will also be entered into a drawing among all those recruiting three or four

new members to receive a \$1,000 cash prize. Please note that you will receive one entry in the drawing for every new member you have sponsored.

Recruit 5 or more new HFMA members and you will receive a \$150.00 gift certificate.

Grand prize? \$2,500.00 in cash to be awarded in a random drawing among those of you who recruit five or more new members. Since you'll receive one chance for each new member you bring in, the more new members you sponsor, the greater your chance to win!

Encourage prospective recruits to visit <http://www.hfma.org/join>. Other promotional materials, including applications, are also available by calling HFMA's member services center at 1 (800) 252- HFMA, ext 2 or e-mail [memberservices@hfma.org](mailto:memberservices@hfma.org).

When you provide a prospective member with an application, please make sure that your name appears in the 'sponsor' area, in order to receive proper credit.

Sponsor a new member. Your influence will help us keep growing.

\*New student, faculty, and reactivated prior memberships are welcome, but promotion credits apply to the recruiting of regular members only.

*A message from*

### Chris Champ, HFMA Regional Executive

As the Regional Executive for Region 8, I have had the opportunity to meet with your chapter leaders. I appreciate the excitement and enthusiasm you are demonstrating in your commitment to providing high quality services to your members.

Regional Executives coordinate the activities between the chapters in their region and can be a sounding board between the chapters and the national office. At the Fall President's Meeting in September, we discussed a number of issues that are affecting HFMA on a local as well as a national basis. The FPM was enjoyed by all. It provided us with the opportunity to give feedback to national through Diane Hall, National Board member and Eileen Crow, Director of Chapter Relations, and we were also able to share ideas and help each other with any problems areas.

In November, I attended the Regional Executives meeting in Chicago. The Regional Executive Council recommended that the annual report be eliminated effectively immediately for the report that is due June 10, 2003. So, the current presidents will not have to complete a report for the 2003 year. We also recommended the executive summary of the strategic plan be communicated to members before December 10th each year through the chapter newsletters.

During our meeting in Chicago, we recommended national work with the chapters on developing a standardized template and a database of articles to improve the member communication process. In addition, the council recommended national begin investigating the ability to complete a national survey on the key memberships satisfaction areas. Staff from national will further investigate this process to determine the most efficient and effective way of gathering this information. Chapters will still be encouraged to conduct their annual surveys this year. If national is able to do this, it will not happen until the 2003 - 2004 fiscal year.

Members are still encouraged to communicate through their Regional Executive any ideas national should be considering. I also encourage you to continue to communicate through your local leaders as they will have the opportunity to meet with the Regional Executives at the Leadership Training Conference in Chicago this spring.

HFMA has provided me with significant opportunities throughout my career in a variety of ways (public speaking, networking opportunities, educational sessions, and organizational skills). I encourage everyone to consider taking a leadership role within HFMA and becoming part of the excitement.

# Proud to be part of HFMA!

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**THE FINANCIAL STRENGTH INDEX PROVIDES A CONVENIENT MEASURE OF AN ORGANIZATION'S FINANCIAL HEALTH**

Financial failures are increasingly common in the healthcare industry. More than ever before, it is imperative that users of financial information—whether they are investors, management, board members, community leaders, or donors—understand the true financial condition of the healthcare entity.

A well-designed composite measure of financial position could help to reduce the complexities normally associated with analyzing an organization's financial position. The ideal measure of financial health would be intuitive, easy to calculate from readily available information, easy to use or apply, and reliable and valid over time and across organizations.

The financial strength index (FSI) is a composite financial measure that reflects an organization's overall financial condition. William Cleverley, a professor at Ohio State University and president of Cleverley Associates, developed this indicator to help boards and financial executives assess their financial position. The FSI is a balanced measure that encompasses four major components of an entity's financial condition: liquidity, profitability, capital structure, and physical plant age. The formula for the FSI uses four straightforward financial ratios that can easily be calculated from an organization's audited balance sheet and income statement.

FSI Dimensions and Measures

Dimensions of Financial Strength	Measured by
Profits	Total margin
Liquidity	Days cash on hand
Debt expense	Debt financing %
Age of physical facilities	Average age of plant

Each of the four measures is "normalized" around a predefined average for the measure. This permits us to add the four measures to create a composite indicator of total financial strength. Thus, the formula for calculating the FSI is as follows:

$$FSI = [(Total\ Margin - 4.0) / 4.0] + [(Days\ Cash\ on\ Hand - 50) / 50] + [(50 - Debt\ Financing\ Percent) / 50] + [(9.0 - Average\ Age\ of\ Plant) / 90]$$

The FSI is easily understood. Organizations that have high margins, lots of cash, little debt, and new facilities are in great financial shape. On the other hand, entities with losses, little cash, lots of debt, and old physical facilities face looming financial catastrophe.

Due to its completeness in capturing all dimensions of an organization's finances, the FSI avoids the limitations of the traditional measures of financial condition. If management were to improve one dimension of the organization's finances at the expense of another area, the FSI will properly reveal and account for the tradeoff. For example, if an entity increased its cash position simply by issuing additional debt, the improvement in days cash on hand will be offset by the increase in debt financing percent.

**Summary**

No single financial measure, not even one as useful as the FSI, is sufficient for managing the enormously complex business of healthcare organizations. As a first step in assessing financial health, however, it provides timely, clear, useful information that can focus attention on the underlying causes of poor financial health.

SOURCE: "The Financial Strength Index: A Measure of a Firm's Overall Financial Health," by William O. Cleverley, Ph.D., President, Cleverley & Associates, and Andrew E. Cameron, Ph.D., MBA, Assistant Professor, Ohio State University. Published in the January 2003 issue of HFMA's new newsletter, Executive Insights.

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# 2001/2002 Founders Merit Award Recipients

*Presented at the HFMA Grand Forks Meeting*



*Chris Champ receives the Founders Medal of Honor*

*Les Wiestock and Bonnie Kuehnemund receive the Muncie Gold Award.*

*Recipients, Ralph J. Llewellyn, Philip Schmid and Stephen J. Slabik not pictured.*



*Don Schott and Doug Okland receive the Reeves Silver Award*

*Mike Schumacher and Sandy Teubner receive the Follmer Bronze Award*



# 2002 HFMA Meetings

**February 13-14, 2003**

• Bismarck  
**Reimbursement Institute**

**April 3-4, 2003**

• Fargo  
**Concordia Institute**

**June, 2003**

• Fargo  
**Eide Bailly Symposium**

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