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# HFMA Today

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

**hfma**<sup>TM</sup>

healthcare financial management association

Volume 6, Issue 2 February 2003

## Presidents Message

by Steve Ilse



### What Membership in HFMA Means

In our busy world we need to make decisions on what organizations offer us the best in professional guidance and the best in peer camaraderie. The complex changes happening in healthcare require us to seek good information and exposure to experts who can assist us in enabling us to do our

jobs to the best of our ability.

HFMA is considered at the forefront of organizations for financial managers and administrators in healthcare. The organization has established education opportunities, job placement opportunities, and guidance in all aspects of financial management.

A look at our North Dakota Chapter will show dedicated financial executives from throughout the state. It is comprised of large urban hospitals and small rural hospitals. Four times a year members have the opportunity to come together in education sessions designed to meet the needs of all North Dakota members. The choice of programs and actual curriculum is decided upon and the directors then proceed to find the trained staff that best fits the needs for the programs to be given at the sessions. We can be proud of the expertise in our state and we all benefit from that trainer's experience and ability to teach us in areas we ourselves might not be experts.

We send out 4 newsletters with timely information that again represents concerns within our state that are shared by all healthcare providers. It also includes timely material on our members who are succeeding in their jobs or have been given opportunities worth sharing with the membership.

We are unique, in that we constantly meet the membership rewards from our National organization and do so in one of the smallest populated states in the nation. You can pat yourself on the back, for our members dedication has made us well respected throughout the nation.

The monthly national publications we receive from our national organization and the opportunity to attend other national meetings broadens the horizons for us. Because of this membership, we are respected and accepted wherever our travels for education take us.

The Board of Directors and Committee Members spend considerable time making our club the best. Membership in the NDHFMA is voluntary and always appreciated. We are unique in our needs, given our rural state status, but you cannot find more experienced and qualified members than what we have in North Dakota.

Enjoy your membership and your privilege to be a part of this organization. I thank you and so do your organizations, since through this membership we all increase our knowledge of healthcare and make healthcare in North Dakota as good as any in the nation.

What does membership in HFMA mean? It means thank you and gives you an opportunity to be recognized for your effort in continuing your education, despite your experience. It means seeing a friend or associate you respect a couple times a year. It means being on top of changes in your field. It means opportunity to be a part of an organization that will stay in your heart always.

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**Welcome New Members!**

**Brad Oothoudt**

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 Work Phone: (701) 857-2569  
 Fax: (701) 857-5789  
 Email: brad.oothoudt@trinityhealth.org  
 Join Date: 12/17/02  
 Sponsor Name: Wilbert F. Ressler

**Julene Berdahl**

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**Jena B. Reierison**

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 4510 13th Ave SW Fargo, ND 58121-0001  
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 Join Date: 1/24/03

**Bradley DeJong, CPA**

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 Join Date: 2/5/03  
 Sponsor Name: Michael R. Schumacher, CPA



**SELECT MULTIFACETED DATA TO DRIVE OPERATING ROOM PERFORMANCE IMPROVEMENT**

Initiating process improvement in the operating room (OR) requires the development of measures that meet criteria that are well described in the book *The Well-Managed Healthcare Organization* (by John Griffith and Kenneth White): "They must be realistic and convincing to the people using them. They must be valid enough to identify real objectives, reliable enough to measure actual change in performance, and comparable over time to detect trends." HFMA has released a new report that addresses how to create such measurements for OR performance.

According to the report, organizations should decide on a set of core indicators to display on a scorecard for a comprehensive view of performance. Core indicators are created from data drawn from multiple areas of the hospital, such as cost per procedure (financial system), infection rate (outcomes), and OR utilization (OR management system). For each core indicator reported, however, there are multiple underlying performance measures for which data are collected. A financial metric on margin per surgical case also includes data on net income per case, reimbursement per case, and payer information.

**Core Indicators**

Core measures apply across various procedures and help indicate overall OR performance. Examples include:

**Choosing What to Improve**

Many hospitals focus on improving efficiency in the OR first, since the gains can be significant and such activities pave the way for surgeons to eventually tackle more difficult processes, such as rationalizing their supply choices, standardizing intraoperative processes, and evaluating whether the surgeries they are performing are appropriate. Improvement initiatives might include:

- Developing start-time matrices for each specialty adjusted for case complexity
- Eliminating waste by repackaging supplies
- Using orderlies instead of surgical nurses to get supplies
- Reducing cost of supplies through product standardization

Another approach is to begin improving processes on procedures that generate the largest cost to the hospital, such as high-volume surgical cases or those that have the greatest variability in total supply costs, length of stay, or post-op wound infections.

**Conclusion**

A clearly defined method for measuring and analyzing OR processes provides a common language for focusing management's attention on areas of variability that can be eliminated. With sufficient data, hospitals can assess OR performance against multiple financial and clinical quality metrics to achieve continuous improvement in patient outcomes and profitability enterprisewide.

Source: "Comprehensive Performance Management in the Operating Room," a collaborative effort by HFMA and McKesson Information Solutions.

**UNDERSTANDING THE OCE IS KEY TO SUCCESSFUL OUTPATIENT PPS PAYMENTS**

To bill for services properly, you have to have a clear understanding of the rules of the game. That's hard to do, though, with the outpatient prospective payment system (PPS). This dynamic system, which requires quarterly revisions to HCPCS procedure codes, APC grouper logic, edit logic, and pricing rules, is poorly suited to the staid standard rule-making procedure of publishing proposed and final rules in the Federal Register.

As an alternative, CMS has disseminated considerable information about OPPS through program memoranda. Experience with outpatient PPS has shown, however, that not all the changes made to the system have been documented in CMS notices. In other words, you can't assume that because you read the Federal Register, Medicare manuals, and program memoranda religiously that you have all the information you need to file outpatient PPS claims that will result in the payment to which your facility is entitled.

An often-overlooked source of information about how CMS actually processes outpatient PPS claims is the software that fiscal intermediaries use for APC editing, assignment, and payment. This software includes the Outpatient Claims Editor (OCE) and Pricer programs, both of which are available in source code. Careful analysis of these programs often discloses inconsistencies with published policy pronouncements, as well as billing requirements that CMS has not articulated.

**The Outpatient Code Editor**

Historically, CMS edited outpatient data for accuracy and completeness, but no specific action (such as a denial) was taken when an edit occurred. The current OCE, however, edits data quality, assigns APCs, and preprocesses data for pricing. The OCE is updated quarterly to reflect the addition of the new HCPCS procedure codes that drive transitional pass-through payments, new APC assignment logic, and other payment system changes, some of which are undocumented.

**OCE Pricing Functions**

One key to understanding the OCE is to recognize that each OCE edit results in a certain action that determines whether the claim or line item is paid:

- a. Claim denial—Claim is denied for payment and cannot be resubmitted, but can be appealed.
- b. Claim rejection—Claim is not paid, can be resubmitted, but not appealed.
- c. Claim suspension—Claim is not paid; cannot be processed without further information.
- d. Claim return to provider (RTP)—Claim is not paid and is returned to the provider for correction; can be resubmitted after correction.
- e. Line-item denial—Claim has not been processed. Denied line item is not paid and cannot be resubmitted, but it can be appealed.
- f. Line-item rejection—Claim has been processed. Rejected line item can be resubmitted, but it cannot be appealed.

Additionally, the OCE performs several functions to prepare a claim for pricing. This preprocessing probably is the OCE's least-documented function and includes processing, discounting multiple and/or terminated procedures, identifying packaged versus excluded services and claim lines, imposing unit fields editing and processing, and applying mental health per diem payment limits.

**Conclusion**

The OCE is a timely and reliable source of information about APC quarterly updates. Its edits, both documented and undocumented, directly affect claims payment. Understanding the OCE edits can help minimize line-item rejections and reduce the volume of returned or rejected claims. Hospitals also need to understand OCE preprocessing to manage expected outpatient claims payments and to ensure that outpatient claims are paid correctly. In addition, the CMS Pricer program is the only official source of information about changing APC weights, rates, and copayments—information that is essential for verifying the accuracy of outpatient PPS payments.

Source: "Medicare's Outpatient Code Editor is Key to APC Payments," by Renee Leary, president of HSS, Inc., and Dean Farley, vice president of health policy and analysis of HSS, Inc. Published in the July 2001 issue of *Healthcare Financial Management*.

**Additional Resources**

- a. The OCE is available through the National Technical Information Services.
- b. The Pricer logic is available on the CMS Hospital Outpatient Prospective Payment System Quick Reference Guide.
- c. HFMA's Federal Outpatient PPS Resources, a list of links to relevant laws, rules, and CMS information (accessible to HFMA members only).
- d. Revenue Cycle Resources from HFMA, a comprehensive list of educational programs, publications, and other products and services addressing revenue cycle issues.

**Bright Ideas ...**  
**can lead to a brighter future!**

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- Audit Services
- Business Office Outsourcig
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- Capital Financing Assistance
- Chargemaster & Cost Report Review
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- Cost Accounting & Cost Reports
- Coding Review & Support
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## PRACTICES BOARD EXAMINES ACCOUNTING FOR OTHER-THAN-TEMPORARY DECLINE

In the 1990s, the general trend in equities was a stable and increasing market. The experience from 2000 to 2002, however, has been anything but stable. Recent events suggest that the significant declines in the overall market may take several years, if ever, to recover. This raises questions about when the losses should be recognized as part of operations.

Many not-for-profit healthcare organizations hold significant amounts of equity investments for which unrealized losses must be recognized due to declines in the fair market value of those investments. Some declines may be other-than-temporary declines in fair value, as discussed in accounting literature.

HFMA's Principles and Practices (P&P) Board has published an issue analysis on the recognition of other-than-temporary decline in investments for not-for-profit organizations. Issue analyses provide short-term, practical assistance on emerging healthcare finance issues. To expedite information to the industry, issue analyses are not sent out for public comment, and therefore they are factual but not authoritative.

In the issue analysis, the P&P Board determines that current accounting literature indicates that when an other-than-temporary decline occurs, losses are to be recognized through the income statement and belong in the performance indicator. (Following this view, temporary unrealized losses on investments that are not considered trading securities would be recognized as other changes in net assets and belong outside the performance indicator.)

Three key indicators should prompt an evaluation of whether or not a decline in fair value is other-than-temporary (these indicators are discussed in SAS No. 92, and also addressed in SAB No. 59 and SEC enforcement actions). They are:

- Σ Fair value is significantly below cost.
- Σ The decline has existed for an extended period of time.
- Σ Management does not intend or have the ability to hold the security until an anticipated recovery in fair value.

The duration and extent to which the market value has declined below cost is, on its own, compelling evidence for a write-down. SAB No. 59 states that, "Unless evidence exists to support a realizable value equal to or greater than the carrying value of the investment, a write-down accounted for as a realized loss should be recorded." To determine whether such evidence exists, management should evaluate the available facts and circumstances, including its investment intent.

"The GAAP guidance around this issue is not new," P&P Board Chairman, Kelly Barnes, CPA, comments. "However, it's been so long since we've seen market declines like this, the P&P Board wanted to gather up the relevant technical literature so that we could offer one concise analysis to help HFMA members in their efforts to analyze their own portfolios."

SOURCE: P&P Board Issue Analysis 02-1, "Recognition of Other-Than-Temporary Decline in Investments for Not-for-Profit Organizations," released December 2002. Members can purchase a copy for \$17.50 by calling HFMA's Member Service Center at (800) 252-HFMA, ext. 2. Nonmembers can purchase a copy for \$22.50.

## Promote HFMA's E-Learning in 2003

We encourage you to promote HFMA's E-Learning in your newsletters and publications. Chapters who have an E-Learning partnership with HFMA National will receive 20 percent of the registration revenue for classes when members from your chapter purchase E-Learning at [www.hfma.org](http://www.hfma.org) or through your chapter's web site. If your chapter isn't already in this E-Learning partner program, contact Cindy Kennedy at (800) 252-HFMA (4362), ext. 309 for details. Please consider including the promotion below in your chapter newsletter to remind members to take advantage of this convenient style of education.

HFMA's E-Learning: Top 10 Reasons to Discover This Efficient Training Style

Healthcare lags most other industry segments in commitment to training in both dollars and hours per eligible employee, according to ASTD's 2001 State of the Industry Report. Training can involve hurdles like cost and time. HFMA can help members clear these obstacles through innovative E-Learning offerings. This on-line style of education is just one of many modes of training offered by HFMA. If you haven't tried E-Learning, make a decision to discover this efficient training style. If you are already E-Learning savvy, then be sure to stay current with additional training in 2003. Here are the top 10 reasons why HFMA members should tap into E-Learning:

1. E-Learning on-line instruction programs provide a convenient way to further your professional growth.
2. Anytime Internet access eliminates costly travel and scheduling time away from work.
3. HFMA's E-Learning courses cover more than 1,000 topics, including: Compliance@Work, HIPAA Curriculum, Accounting and Finance Certification Curriculum, and much more!
4. Users can access a complete archive of HFMA's audio teleconferences, including topics like Chargemaster Management, Revenue-Cycle Strategies, and Reducing Claims Denials.
5. Viewers control the pace of study because courses are designed in easy-to-absorb increments.
6. Instant feedback further supports the learning experience, providing an opportunity for users to reflect on complex topics and how they apply.
7. From work or home. Lifelong learning. 15 minutes a day.
8. New courses coming up include Revenue Cycle Solutions (Contact Susan King [sking@hfma.org](mailto:sking@hfma.org) or (800) 252-HFMA (4362), ext. 310 for more of the latest course offerings).
9. More than 1,000 hospitals representing over 1 million learners are taking advantage of HFMA E-Learning offerings.
10. HFMA President and CEO, Richard L. Clarke, FHFMA, says, "This self paced web-based training allows our members to meet today's life-long learning needs of healthcare organizations. 15 minute E-Learning lessons offer a time-efficient way to excel in your job and career from work, home or anywhere.

What people are saying about E-Learning

"By offering our staff cutting edge educational tools through HFMA E-Learning, Stanford will create a win-win situation by improving staff performance and providing career building opportunities. By tying course completion to compensation and promotion opportunities, our business office will attract and retain the best and the brightest. We are very pleased with our partnership with HFMA E-Learning."

—Shoshana Williams, Director of Patient Financial Services, Stanford Hospital

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"HFMA has provided the materials we need to meet the education and training objectives that are so critical to an effective corporate compliance program."

—Richard Stivers, Sr.VP and CFO, Deaconess Health System

## CPT Codes Reactivated for Hepatitis B Vaccine

CMS has reconsidered its decision requiring new Q codes Q3021, 3022, and 3023 to be used when billing for the hepatitis B vaccine, according to program memorandum (PM) AB-02-185. Therefore, CMS has reactivated CPT codes 90740, 90743, 90744, 90746, and 90747, effective January 1, 2003. Carriers and fiscal intermediaries were told to disregard information contained in change request 2392, issued on November 1, 2002, concerning the above codes. However, the information concerning codes 90723 and 90748 is still correct. To read the PM, dated December 31, 2002, go to [http://www.cms.gov/manuals/prm\\_trans/AB02185.pdf](http://www.cms.gov/manuals/prm_trans/AB02185.pdf)

## Not-for-Profit Hospitals' Stability to Continue in 2003

Not-for-profit hospitals will maintain overall stable credit quality in 2003, marking the third straight year of relative industry stability, according to Moody's Investors Service in its upcoming annual re-

port on the sector. However, the rating agency anticipates the outlook to face strong pressure in 2004 and beyond based on several looming negative credit factors.

During 2002, Moody's downgraded 41 ratings (representing \$6.5 billion of debt) and upgraded 22 (representing \$11.6 billion of debt). This compares favorably with 2001, when Moody's downgraded 55 ratings (representing \$7.7 billion of debt) and upgraded 22 (representing only \$4.3 billion of debt). Based on the number of rating changes, the ratio of downgrades to upgrades improved from 2.5:1 in 2001 to 1.9:1 in 2002. Furthermore, this marks the first time since 1996 that the dollar amount of upgrades has exceeded the dollar amount of downgrades.

Moody's stable outlook for not-for-profit hospitals is based on its expectations that growth in patient volume and improved pricing can be maintained over the next year. The rating agency predicts that low single-digit inpatient growth should continue into the current year by virtue of population growth in the older bracket of the "baby boom" generation (55-64 year-olds) that requires more hospitalization and is covered by more remunerative commercial insurance. The agency also expects mid sized providers to continue establishing more programs in clinically complex services, like open-heart surgical procedures, that are financially lucrative.

To read the report, go to <http://www.moody.com>.

### States Using Tobacco Settlements to Cover Budget Shortfalls

A new report by the American Lung Association analyzes how states have used the funds received four years ago in the 1998 tobacco settlement. Under the settlement, the tobacco industry must pay 46 states approximately \$206 billion over 25 years to allow states to recoup their tobacco-related healthcare costs. Smoking costs the United States approximately \$150 billion each year in healthcare costs and lost productivity. However, the report concludes that most states have not funded anti-tobacco initiatives and several states have used the money instead to cover budget shortfalls. To read, go to [http://www.lungusa.org/press/tobacco/tobacco\\_010703.html](http://www.lungusa.org/press/tobacco/tobacco_010703.html)

### National Healthcare Spending Increases in 2001

The United States spent a total of \$1.4 trillion on health care in 2001, an 8.7 percent increase compared with the 7.4 percent growth rate in 2000, CMS announced in a January 8, 2003, report. According to CMS, healthcare spending increased more than three times faster than the 2.6 percent nominal rate of growth in the economy in 2001.

The report notes that hospital spending accounted for 30 percent of the overall health spending increase in 2001, an 8.3 percent increase. Spending for physicians' services increased 8.6 percent in 2001. Capitated payments dropped by 3.8 percent in total, while fee-for-service expenditure rose 10.3 percent. To read the report, go to <http://www.cms.hhs.gov/media/press/release.asp?Counter=693>

### For Immediate Release

Contact Person: Les Wietstock  
701-265-6281

Instructions To Locate Founders Points On the HFMA National Web Site

First, the member needs to access the HFMA web site at [www.hfma.org](http://www.hfma.org)

Second, the members will need to click on: Membership then Membership Directory.

Third, the member must log in as normal to get to this area. On the left hand side, under Profile, the member name and ID will appear.

# Proud to be part of HFMA!

We salute the professional development and educational efforts of the *Healthcare Financial Management Association of North Dakota* and are pleased to be part of your statewide program.



## BlueCross BlueShield of North Dakota

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[www.BCBSND.com](http://www.BCBSND.com) - Click on "For Providers"

Noridian Mutual Insurance Company

The member will be able to see their Founders Points under their profile.

If the member clicks on their Name, another screen will pop up showing all their personal information. Once here, they can scroll down the page and will be able to view their total founders points for the previous years.

To view detail of 2001-02 points, click on Activities (just above personal information). This is how it looks on the page:

Select Founders and will then be able to see the detailed points.

If additional assistance is necessary, please contact Shirley Sheavlin at (800) 252-4362, ext. 347 or [sheavlin@hfma.org](mailto:sheavlin@hfma.org)

**2003-2004 Installation Banquet  
Doublewood Inn, Bismarck**



*Left: Outgoing President, Steve Ilse, and Incoming President, Doug Okland.*



*2003/2004 Officers: Mike Schumacher, Treasurer; Becky Hansen, Secretary; Ron Whetter, Vice President; Jerry Peeler, President-Elect; Doug Okland, President.*



*2003/2004 Board of Directors: Tim Blasl, Kerry Monson, Nancy Schultz, Sandy Teubner, Jody Atkinson, Bonnie Kuehnemund, Les Wietstock*

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**North Dakota Health Care Financial Management Association  
Statement of Revenues and Expenses  
For the 8 Months of June 1, 2002 through January 31, 2003**

Revenues:	Actual	YTD Budget	\$ Variance	Annual Budget
Registration Fees	\$ 10,898.91	\$ 15,450.00	\$ (4,551.09)	\$ 19,950.00
National Dues Rebate	\$ 2,457.12	2,200.00	257.12	2,200.00
Concordia Institute	\$ 4,445.00	2,200.00	2,245.00	2,200.00
Interest Income	\$ 28.86	524.00	(495.14)	1,020.00
Sponsorship	\$ 7,870.00	7,500.00	370.00	7,500.00
Other	\$ 116.41	-	116.41	
<b>Total Revenue</b>	<b>\$ 25,816.30</b>	<b>\$ 27,874.00</b>	<b>\$ (2,057.70)</b>	<b>\$ 32,870.00</b>
Expenses:				
Speakers Expense	\$ 6,029.37	\$ 8,300.00	\$ (2,270.63)	\$ 9,300.00
Site and Banquet	\$ 5,974.14	6,600.00	(625.86)	8,550.00
Supplies and Publicity	\$ 992.16	560.00	432.16	840.00
Membership Service Plan	\$ 3,628.83	2,700.00	928.83	2,700.00
Newsletter	\$ 491.55	900.00	(408.45)	1,200.00
LTC and Officers Meetings	\$ 4,039.82	3,750.00	289.82	8,250.00
Postage	\$ 276.70	800.00	(523.30)	600.00
Other	\$ 755.00	440.00	315.00	660.00
	<b>\$ 22,187.57</b>	<b>\$ 24,050.00</b>	<b>\$ (1,862.43)</b>	<b>\$ 32,100.00</b>
<b>Profit and Loss</b>	<b>\$ 3,628.73</b>	<b>\$ 3,824.00</b>	<b>\$ (195.27)</b>	<b>\$ 770.00</b>
Cash Beginning Balance	\$ 682.68			
Profit and Loss	3,628.73			
Transfer To & From Savings/CD				
Interest Add to CD	0.00			
Interest Add to Savings	(1.77)			
<b>Cash Ending Balance</b>	<b>\$ 4,309.64</b>			
Savings Beginning Balance	\$ 122.81			
Savings Interest	1.77			
Transfer to & from Savings				
	End Bal 1/31	Beg Bal 6/1	Interest	
Savings Ending Balance	\$ 124.58	\$ 122.81		
Cash Ending Balance	\$ 4,309.64	\$ 682.68		
CD #9200096172(5-10-2004 @ 3.5%)	9,382.05	\$ 9,382.05	-	
CD #9200096182 (6-10-2004 @3.3%)	9,447.49	\$ 9,447.49	-	
<b>Total Cash &amp; CD's</b>	<b>\$ 23,263.76</b>	<b>\$ 19,635.03</b>		

# 2003 HFMA Meetings

**April 3-4, 2003**

• Fargo  
Concordia Institute

**June 12-13, 2003**

• Fargo  
Eide Bailly Symposium

**HEALTHCARE FINANCIAL MANAGEMENT ASSOCIATION  
NORTH DAKOTA CHAPTER  
2002-2003 SPONSORS**

The North Dakota Chapter would like to thank the following sponsors for their donations. These donations are used to assist us in providing high quality educational programs for our members at a reasonable cost. During the year, each sponsor is recognized in a variety of ways, including program announcements, sponsorship boards at meeting activities, chapter newsletters, social events and in the membership directory.

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