	<b>The Johns Hopkins Health System</b> <b>Policy &amp; Procedure</b>	<i>Policy Number</i>	<b>BIL016</b>
	<i>Subject</i>	<i>Effective Date</i>	<b>4/25/03</b>
	<b>Medicare Credit Balance Reporting</b>	<i>Page</i>	<b>1 of 2</b>
		<i>Revised</i>	<b>10/22/08</b>

## POLICY

This policy applies to the Johns Hopkins Health System (JHHS) Patient Financial Services (PFS) Division and the following entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC), Johns Hopkins Care Center (JHCC) and Howard County General Hospital (HCGH).

## PURPOSE

To describe the process for accurately identifying and reporting all credit balances due to the Medicare program within 30 days of the close of each calendar quarter.

## REFERENCES

### **JHHS Finance Policies and Procedures**

Policy No. FIN070 – Credit Balances and Refunds

## PROCEDURE

1. Medicare follow-up staff will review ATBs, weekly credit-balance reports, work queues, and vouchers to identify any credit balances that appear in their work files.
2. Medicare follow-up staff will utilize collector work queues to status accounts and provide documentation of claim analysis and disposition of credit balance on the patient detail of each account.
3. At the end of each month, any identified credit balances due to Medicare will be recorded on a credit-balance worksheet and forwarded to the Medicare Supervisor.
4. The Medicare Supervisor will review credit-balance worksheets in conjunction with the monthly Aged Trial Balance (ATB) reports to verify that statusing and correction of credit balances are occurring timely.
5. At the close of the calendar quarter, the A/R Manager/Supervisor will compile the list of true credit balances due to Medicare, reconcile Medicare A/R and general ledger entries, and prepare the HCFA form 838 (Credit Balance Report) for submission to Medicare within 30 days of the close of the calendar quarter.

**Note:** Even if there are no credit balances to report for a specific quarter, the A/R Manager must still prepare and submit the HCFA form 838.


*This form should clearly state that the provider has **No Credit Balances To Report**.*

The *certification page* must be signed and dated by an officer or the Administrator of the facility.

*This page must be signed and dated even if no credit balances are being reported.*

## SPONSOR


Senior Director, Patient Financial Services, JHHS

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**REVIEW CYCLE**

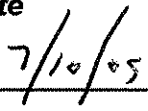
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**APPROVAL**

  
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**Senior Director, JHHS**

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**Date**

  
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**Director, PFS Financial Support, JHHS**

  
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**Date**