 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN078
	<i>Subject</i>	<i>Effective Date</i>	02-15-08
	ACCOUNTS RECEIVABLE MANAGEMENT REPORTING STANDARDS	<i>Page</i>	1 of 3
		<i>Supersedes</i>	04-20-05

POLICY

This policy applies to The Johns Hopkins Health System Corporation (JHHS) and the following affiliated entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center, Inc. (JHBMC), Johns Hopkins Community Physicians (JHCP), Johns Hopkins Home Care Group (JHHCG) and Howard County General Hospital (HCGH).

Purpose

The purpose of this policy is to establish guidelines for reporting of Accounts Receivable ("AR") information by the Patient Financial Services Department. This policy applies to all patient receivables, bad debt write offs, and departmental productivity analyses.

General

Patient Financial Services shall establish the types of reports, their frequency, the extent of report automation and distribution and retention schedules.


Reports to be prepared and published include those related to: revenues by payor; days revenue in AR (gross and net); trends in receivables balances and payments; billing and collection efficiency; level of uncollectible accounts; uncompensated care reserving analyses, and other AR areas which are determined to be relevant by Patient Financial Services management.

The Director of Patient Accounts for JHH, JHBMC and HCGH, and the Sr. Director of Business Operations, JHCP, shall determine the set of reports intended for their respective departmental use, and the deadlines for completion/distribution of reports (normally, not more than thirty [30] days after calendar month end.)

The Director of Patient Accounts for JHH, JHBMC and HCGH, and the Sr. Director of Business Operations, JHCP, respectively for their own affiliates and in conjunction with the Vice President of Finance/Chief Financial Officer and Treasurer, JHHS, shall determine the set of affiliate reports for use by senior financial management and administration. They shall also determine the deadlines for report completion and distribution (normally not more than the 9th work day after calendar month end).

Calculation Standards

Patient Financial Services shall ensure the use of consistent and standard calculations of key ratios and indicators applicable to receivables management. To the extent practical, all reports shall include the identification of the source(s) of data utilized in their preparation.

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN078
	<i>Subject</i> ACCOUNTS RECEIVABLE MANAGEMENT REPORTING STANDARDS	<i>Effective Date</i>	02-15-08
		<i>Page</i>	2 of 3
		<i>Supersedes</i>	04-20-05

RESPONSIBILITIES

Director, Patient Financial Services
 Sr. Director, Business Operations
 (JHCP)

Establish standard and consistent definitions and calculations for receivables ratios and indicators.

Determine standard AR departmental reports, their frequency of production and publishing.

Determine reporting necessary for entities external to affiliate and JHHS, e.g., Maryland Hospital Association.

Determine most efficient report production methods.
 Review reports to determine their accuracy.

Evaluate effectiveness of AR reports; modify/delete ineffective or outdated reporting; develop new AR reports as needed and relevant.

Ensure timely report preparation and publication.

Develop ad hoc reports on periodic basis as needed.


Affiliate Chief Financial Officers
 (CFOs) and JHHS CFO

Meet with Directors to determine standard sets of reports prepared by affiliate for use by senior financial management and administration.

Determine deadlines for report preparation and distribution in cooperation with Directors.

Review remittance advice for rejected claims and bill patients for any noncovered services as appropriate. Generate allowance required for balances that cannot be billed to patients as a result of affiliate's contractual arrangements with payors.

Monitor billing effectiveness through review of system reports, agings and rejections rates.

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure		<i>Policy Number</i>	FIN078
	<i>Subject</i>		<i>Effective Date</i>	02-15-08
	ACCOUNTS RECEIVABLE MANAGEMENT REPORTING STANDARDS		<i>Page</i>	3 of 3
			<i>Supersedes</i>	04-20-05

SPONSOR

Senior Director, Patient Finance (JHH, JHHS, JHBMC, HCGH)
 Senior Director of Finance (JHCP)
 CFO (JHHCG)

CYCLE REVIEW

Three (3) years

APPROVAL


 Vice President of Finance/CFO and Treasurer, JHHS

7-9-09
 Date