	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN080
	<i>Subject</i> COORDINATION OF AFFILIATE BUDGET PROCESS CALENDARS	<i>Effective Date</i>	01-01-08
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		<i>Supersedes</i>	7-01-05

POLICY

This policy applies to The Johns Hopkins Health System Corp. (JHHS) and the following affiliated entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC), Howard County General Hospital (HCGH), Johns Hopkins Community Physicians (JHCP), Johns Hopkins Medical Services Corporation (JHMSC), Johns Hopkins Medicine International (JHMI), Ophthalmology Associates (OA), Johns Hopkins Employer Health Programs (EHP), Johns Hopkins Medical Management Corporation (JHMMC), Priority Partners (PP), Johns Hopkins Pharmaquip, Inc. (JHPQ), Johns Hopkins Home Health Services, Inc. (JHHHS), Johns Hopkins Pediatrics Home, Inc. (JHPAH), Johns Hopkins HealthCare (JHHC), Johns Hopkins Home Care Group (JHHCG), Suburban Health Center (SHC), Broadway Acquisition and Development, and HCGH OB/GYN Associates Series, LLC (HCGH OBGYN).

Purpose

The purpose of the policy is (1) to ensure the appropriate utilization of staff and resources; (2) to provide sufficient time for review and approval of the affiliate Annual Operating Plans by senior management and governing bodies (i.e., JHHS Board of Trustees, affiliate Boards of Trustees); and, (3) to ensure completion of all required budget elements within the appropriate timeframe.

The Chief Financial Officers of each affiliate must meet by December of each current fiscal year in order to compare draft copies of each entity’s proposed budget calendar for the following fiscal year. This comparison is made to ensure that no conflicts exist in proposed presentations to the JHHS Board of Trustees. Proposed presentations to affiliate Boards of Trustees must be coordinated so that they precede presentations to the JHHS Board of Trustees. At the same time, formal correspondence must be sent to financial/managerial personnel of JHHS-affiliated ventures (Johns Hopkins Home Care, Johns Hopkins HealthCare, LLC, EHP, Triad, etc.) to solicit proposals for the normal operating needs of these organizations. Proposals for new initiatives of these organizations must be submitted separately to senior financial management of JHHS to be incorporated into the JHHS budget process.


It is imperative that the following responsible affiliate representatives participate in the budget calendar development process:

<u>Affiliate</u>	<u>Representatives</u>
JHH	Director of Financial Planning
JHHS	Senior Director of Finance
JHBMC	Senior Director of Finance
HCGH	Director of Financial Planning
Other Affiliates	Lead Finance representative

RESPONSIBILITIES

Vice President of Finance/Chief Financial Officer, JHHS Determine dates for presentation to JHHS Board of Trustees. Ensure that no conflicts exist with regard to presentations to the JHHS Board of Trustees.

Affiliate Chief Financial Officers Ensure that all affiliate Annual Operating Plans are prepared in conjunction with JHHS budget calendar.

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	The Johns Hopkins Health System Policy & Procedure	<i>Policy Number</i>	FIN080
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	COORDINATION OF AFFILIATE BUDGET PROCESS CALENDARS	<i>Supersedes</i>	7-01-05

REFERENCE

JHHS Finance Policies and Procedures Manual

Policy No. FIN079 - Annual Operating Plan Approval Process

SPONSOR

Vice President of Finance/Chief Financial Officer and Treasurer, JHHS

REVIEW CYCLE

Three (3) years

APPROVAL

 President, JHHS

 Date