

HEALTHCENTS



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President's Message

By Mary Whitbread

My year as President of our chapter is coming to an end and I would like to take a moment to reflect on our accomplishments this year and to thank all the volunteers involved:

- Redesigned and enhanced the Newsletter thanks to committee chairs Maryanne VanHaitsma and Jo Ann Roberts
- Revived the Revenue Cycle Committee thanks to board member Mel Armbruster and committee chairs John Napiewocki, Luke Meert and Karen Fordham
- Established the new Financial Accounting & Reporting Committee thanks to Steve Collard and committee chairs Stephanie Bono and Amy Dodd
- Developed new membership initiatives including Speed Networking and free education pass for new members thanks to committee chairs Christine Wong and Jeana Hobart
- Provided certification materials and education that assisted 5 members in passing certification exams thanks to Doug Banks and Sara McGlynn
- Delivered 16.44 hours of education per member thanks to all of our committees that deliver education events including the following committees:
 - o Member Meeting – Mark McIntosh and Steve Fehlinger
 - o Insurance & Reimbursement – Michael Klett and Lisa Hutchings
 - o Financial Analysis – Kristine Nelson and Tim Meier
 - o Managed Care – Amy Vandecar and Megan McInnis
- Obtained Sponsorship dollars to support our chapter's mission of education, professional development and networking thanks to Maria Abrahamsen and team
- Printed our second annual directory thanks to Elyse Berry and team
- Established partnerships with several additional healthcare professional organizations in an effort to deliver more education opportunities
- Developed a process to identify and support retired chapter members into a "Life Membership"



May Mini LTC Planning Meeting for the 2008-09 year. Pictured starting bottom Left, Tim Meier, Jennifer Wallace, Susan Stokes, Steve Collard, Mark McIntosh, Maria Abrahamsen, Carl St. Amour, Michael Klett, Stephanie Bono, Amy Dodd, Bob Dery, Cheryl Comeau, Christina Wong, Michael Berryman, Donna Kopinski, John Napiewocki, Johanna Skolnik, Megan McInnis and Mary Whitbread.

Photographer: Elyse Berry.

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status with National HFMA, given specific requirements are met

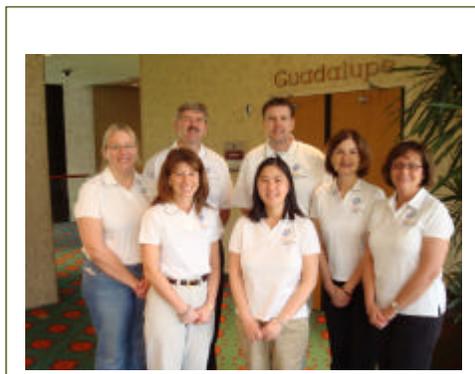
- Successfully recruited fabulous new leaders into chapter positions, which will allow our chapter to flourish in the future

Thank you to the officers (Steve Collard, Elyse Berry, Maria Abrahamsen and Cheryl Comeau) who were instrumental in making all of these accomplishments a reality. Best of luck to each of you as you continue in your roles as chapter leaders.

Thank you to the board members who participated in all of the chapter accomplishments. Also, a big thanks to past presidents Kristi Nagengast and Marina Houghton whose leadership the past couple of years was instrumental in setting the foundation for all that was accomplished this year.

I know you all see weekly emails from Susan Stokes, but it is likely that you don't see the entire behind-the-scenes work that Susan does to keep the chapter moving in the right direction. Thank you Susan for making my year as President as enjoyable as it was!

Last but not least, thank you to all of our chapter members for your continued commitment to HFMA. Please join us at the June 12th member meeting for the officer installation and education session on Physician/Hospital Collaboration (details included on page 4).



Pictured from L to R back row, Maryanne VanHaitsma, Steve Collard, Mike Berryman, Maria Abrahamsen, and Elyse Berry. Front Row L to R, Cheryl Comeau and Christina Wong.

Making Connections...We All Do It

By Maryanne VanHaitsma

Part of our Eastern Michigan Chapter Leadership team attended the HFMA - Leadership Training Conference (LTC) in San Antonio in April. The Conference is attended by HFMA leaders from across the country and is a wonderful opportunity for Chapter leaders to learn new ideas, methods, and participate in overall sharing with other chapters. The conference was attended by quite a large number of attendees. The sessions were helpful, the collaboration with our peers was wonderful, and we were fortunate to enjoy beautiful weather and participate in a wonderful historic walking tour of San Antonio.

As a newsletter chair, I find it helpful to see how other chapters communicate with their members and ensure that the information shared is timely and of importance to the majority of members. The theme of this year's LTC and for the upcoming HFMA year is, "Making Connections." As we review our daily lives, we realize that much of what we do includes making connections with our families, co-workers, service providers, and strangers that we meet along-the-way. Our desire is to provide you with a communication tool (HealthCents) that you find timely and valuable and helps you to perform your job or serves as a resource for use in the healthcare industry.

We always comment that the newsletter is for you, the member, so we request that you provide feedback and hope that you read it. If there are any items of particular interest that would be of benefit to you, we need to know....Make a connection with us so that we can help you get what you need!! Please do not hesitate to contact the newsletter editors or any of the board members as they want to hear from you!

To see photo of your new leadership team taken in San Antonio (see photo to left).



New Members

By Christina Wong and Michael Berryman

New Members of the Eastern Michigan Chapter are an important part of the chapter's continued success. Please take a moment to contact our new members and share your experiences about our chapter. We value their membership and encourage them to become active on chapter committees.

Cathy Fang, Accounting Supervisor
Oakwood Healthcare Inc.
fangy@oakwood.org

Philip R. Larochelle, MBA, Financial Analyst
POH Medical Center
Philip.larochelle@pohmedical.org

Shelly Patterson, Underwriter
Key Bank
Jennifer_elliott@keybank.com

Jennifer Viars
Mt. Clemens Regional Medical Center
A McLaren Health Service

Sharon Bayliss, Accounting Manager
Oakwood Healthcare
bayliss@oakwood.org

Alicia Sanchez, Accountant
POH Medical Center
Alicia.sanchez@pohmedical.org

Karla Mahan, Sr. Financial Analyst
Trinity Health
mahank@trinity-health.org

Transferred into our chapter from the Great Lakes chapter.

Cheryl Nowickie, Director BPS Financial Services
Beaumont Hospitals
cnowicke@beaumont-hospitals.com

HFMA Membership Renewals and New Memberships

Membership Renewals

Have you renewed your membership for the upcoming year?

The new HFMA year begins June 1, 2008!

Renew soon for seamless access to national newsletters as well as member discounts to local and national seminars! With all the changes in the healthcare industry, especially in this election year, continued HFMA membership can assist you in getting continued access to important industry information!

New Members

If you are not a member, consider joining!

Member benefits include:

- (1) Access to local mentor program
- (2) Discounts to local and national seminars
- (3) Networking opportunities
- (4) HFMA National's healthcare information delivered to your inbox and mailbox.

If you have questions, please call Membership Committee Co-Chairs Christina Wong at (517) 545-6501 or Michael Berryman at (248) 258-2741.

Upcoming Educational Events

June Member Meeting

A Comprehensive Approach to Physician/Hospital Collaboration

How to grow market share through an enterprise model strategy

Date: Thursday, June 12, 2008

Time: 8AM - 11:30AM

Location: Henry Ford Macomb Hospital
- Warren Campus (formerly Bi-County)

Fees: Member \$30 / Non Member \$40

To register click on link below

<http://www.hfmaemc.org/MemberMeeting.htm>

To view brochure click on link below

<http://www.hfmaemc.org/Documents/HFMA%20June%2012%202008%20Member%20Meeting%20Brochure.doc>

Revenue Cycle Committee's Next Meeting

Date: June 19, 2008

Place: Prior to HFMA Annual Golf Outing in the Clubhouse at Tanglewood Golf Course in South Lyon.

Time: 8AM - 9:45AM

The Revenue Cycle Committee will be offering a session presented by Luke Meert of Botsford (and one of our Committee Co-Chairs) on Luke's efforts to provide education (starting with base line Revenue Cycle education and moving toward more advanced topics) for front line (registration) staff with testing, a career ladder and progress/performance tied to compensation.

See you there!

Your Revenue Cycle Committee
Co-Chairs,
Karen Fordham
Luke Meert
John Napiewocki

The Challenges of Contractual Allowances - Balance Sheet vs. Income Statement Approach

By: Douglas Banks CPA, CIA, FHFMA **and** **Michael Klett**

Trinity Health

banksd@trinity-health.org

Beaumont Hospitals

mklett@beaumont-hospitals.com

Many Michigan hospital's continue to use an income statement approach to estimate contractual allowances based on charges. This has been a preferred method for years as it correlated the gross charges to net revenue using higher-level statistics and was much easier to create the explanations for month-to-month revenue activity. However, this can lead to a high risk of misstating the true value of Accounts Receivable and created year end surprises of unanticipated losses.

The true value of a hospital's accounts receivable may be substantially more or less than that resulting from an income statement approach. This is caused by many activities going unrecognized for an extended period such as claim denials and other types of write-offs occurring, or actual payments simply being less than budgeted or expected based on recent or historical results.

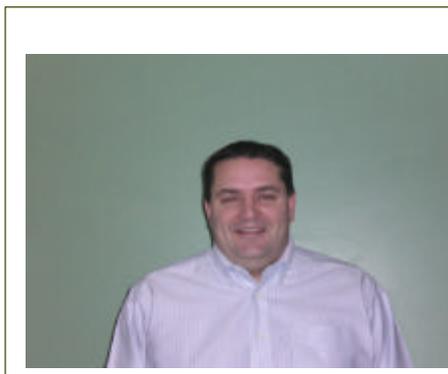
An approach that will help minimize the risk of surprises is known as the balance sheet approach. Instead of entries on the income statement driving the value of AR, the reverse is true and valuing AR (based on third party contract terms and historical payment percentages) leads to the monthly adjustments to the income statement. The balance sheet approach will help management recognize much sooner when unfavorable trends are occurring, such as changes in patient mix, or a third party paying less than the income model expects.

The most fundamental difference between the two methods is the reliance on estimates. Under an income statement approach 100% of a hospital's net revenue can be an estimate, however, under the balance sheet method generally speaking the only estimate is the valuation of patient receivables. This is a product of all transactions code activity during the year clears through the income statement under the balance sheet and therefore mitigates risk.

One of the largest problems when changing to a balance sheet approach is being able to correlate net revenue to actual gross charges and reconcile budgeted net revenue to actual net revenue. There may be months whereby a hospital's gross charges exceeds its budget, but net revenue is at budget or possibly considerably less than budget.

Even though the balance sheet is properly stated, it becomes difficult to explain to executive leaders that a month's business is better than ever, yet net revenue actual results do not follow. There may be legitimate and explainable reasons, both operational and financial. For an operational example consider the unfavorable impact of a hospital's average length of stay or Case Mix Index to budget. On the surface gross charges can appear quite strong, however, in this prospective payment system era an unfavorable average length of stay can wreak havoc as little incremental net revenue, generally speaking, is recognized along with the longer length of stay. Although this is intuitive to financial staff closer to the details, this can be difficult for executives to fully appreciate.

Committee Chair Profile



Mark McIntosh

Organization: **Henry Ford Health System for 10 years**

Title: **Director – Corporate Reimbursement**

HFMA Member Since: **1996**

Years in current position: **2 years**

Joined HFMA because: **I wanted a resource to stay informed on healthcare changes which I knew HFMA would provide as well as providing networking opportunities with other healthcare professionals in the area.**

What does your committee do and how has it benefited you? **The Program Committee plans the educational programs for the chapter. After years of not being active in HFMA activities, joining the Program Committee got me interested once again in being an active part of HFMA. I think we have had some outstanding programs in the past 2 years which I hope have benefited the entire chapter.**

“Get to Know You” questions:

1. If I had time, I would like to learn: **To speak Spanish**
2. You would be surprised to know: **I love Broadway musicals. I have seen “Rent” 14 times.**
3. Restaurant we might bump into you: **The River Crab in St. Clair**
4. Person I would like to meet: **Michael Jordan**
5. Last book read: **The Innocent Man by John Grisham**
6. Dream automobile: **A limo with a chauffeur. My long commute to work is getting old!**
7. Someday I hope to: **Retire to someplace warm and live on a golf course.**

Membership Directory Update

We are preparing the documents for the membership directory for 2008-09. We would like to have this member resource as accurate as possible. Please take a few moments and verify your member information on HFMA National’s website.

Please click on the following link

<http://www.hfma.org/membership/account>

Once you log in, follow the link and click on your name/personal profile in the left hand column to review your membership profile. Please edit any information that is not correct.

Please review and edit your information by July 31, 2008. If you are having trouble making changes please send an email to Susan Stokes at susan-stokes@comcast.net to have your information updated.

making
connections

Upcoming Social Events

By: Pete Stewart

HAP

pstewart@hap.org

Next Social Outing is the Golf Outing
June 19, 2008

Location: Tanglewood Golf Course
South Lyon, MI
Shotgun Start : 10:30AM

Registration materials have been sent.
Please register today!

Click on link below for brochure

<http://www.hfmaemc.org/Documents/2008OutingFlyer.doc>



Save the Date!

August Social Event

Detroit Tiger Baseball Game

Date: Monday, August 25, 2008

Vs.

Cleveland

Game start time: 7:05PM

The Social Committee is working on meeting before the game. It should be a fun evening so mark your calendar so you can join us.

Proposed Rehab Rules: A Glimpse Into the Future of Medicare Payment

By: Maria Abrahamsen, JD

Dykema Gossett PLLC

MAbrahamsen@dykema.com

CMS recently published proposed updates to the Medicare Inpatient Rehabilitation Facility ("IRF") regulations that (1) implement recent congressional changes to the IRF "75% Rule" and (2) invite public comment on some interesting Medicare payment changes that CMS is considering. Highlights of the proposed rules:

IRF Payment

- As mandated by Congress, there will be a 0% increase in the IRF federal prospective payment rates for federal fiscal year 2009 (which begins October 1, 2008).
- Also as required by Congress, only 60% of an IRF's patients must have 1 of the 13 rehabilitation diagnoses specified by CMS, in order to maintain IRF status. Co-morbidities may be considered in determining compliance with the 60% standard. CMS declined to exercise its discretion to set the compliance threshold lower than 60%, noting that since 2004 only 20 out of the approximately 1,250 IRFs in the nation have lost their IRF status – evidence that the 60% standard is highly achievable.
- CMS warns that Medicare contractors, such as fiscal intermediaries, will continue "to review the medical necessity of IRF stays, regardless of whether the primary reason for admission is 1 or more of the 13 conditions" defined by CMS as rehabilitation diagnoses. CMS also committed to work with stakeholders to review IRF medical necessity criteria to assure that they reflect the current practice of medicine and are consistently interpreted and applied.

Broader Medicare Policy Issues

- CMS continues to consider means to accomplish its goals of a single payment system and a single patient assessment tool that will apply to care furnished after discharge from an acute care hospital, regardless of whether services were furnished by a SNF, home health agency, long term care hospital, or IRF.
- CMS describes its new initiative to deny payment to general acute care hospitals for treatment of preventable conditions that occurred in the hospital (such as falls and certain infections), and notes that the concept may be extended to other providers and treatment settings.
- CMS is considering whether an acute care hospital that permits a preventable condition to happen should be responsible for the cost of post-discharge services necessitated by the mishap and which are furnished by "downstream" providers. CMS acknowledges that such a change might require Congressional authorization.

Insurance & Reimbursement Committee Update

By: Michael Klett

Beaumont Hospitals

mklett@beaumont-hospitals.com

Vickie Seal, Director of Finance at the MHA, presented on the 2009 Medicare I/P Proposed Rule and other regulatory changes. The changes in the proposed rule will be effective October 1 of this year.

Vickie's presentation focused on changes in the Medicare payment rates for Michigan hospitals under the proposed rule. On the surface it appears hospitals will have a 3.0% market basket update, however, this is misleading as there are many unfavorable factors this year that will reduce the effective payment increase to hospitals. For example, CMS proposes to again impose a negative behavioral offset (0.9%) for changes in coding practices and budget neutrality. In addition many Michigan hospitals are experiencing unfavorable changes in their wage index factor with the effective expiration of the Section 508 benefit for SE Michigan hospitals.

Teaching hospitals need to be on the lookout for another cutback to IME payments. Specifically, CMS proposes to eliminate the Capital IME payment starting with a 50% elimination next year and a full phase-out the following year. The 2009 impact will be \$14 million to Michigan and then \$28 million annually in 2009 with the full elimination by CMS.

CMS continues to make quality data reporting a high priority. Those hospitals that fail to report certain data for 30 CMS specified quality measures will be penalized another 2.0% on top of the 0.9% behavioral offset. In addition, CMS will reduce payment for the first time for hospital-acquired conditions starting October 1, 2008. The burden is on hospitals to document that certain conditions are present on admission. Otherwise CMS can adjust (unfavorably) the hospital's billed DRG since they will presume that these conditions were acquired during the hospital stay and therefore are not separately payable by the Medicare program.

After Vickie's presentation, questions were answered and a discussion between members on various topics of interest developed. A discussion about current Medicare audit trends was the main highlight. Brenda Fezatte also provided a Medicaid update.

This was the last committee meeting of the chapter year and 28 people attended. The meeting was held at the Beaumont Business Center at 14 Mile Road and Stevenson Highway. The next meeting of the HFMA Insurance and Reimbursement Committee will be September 18, 2008 at the Beaumont Business Center, 500 Stephenson Highway, Troy, beginning at 8:30AM.

Chapter Calendar

Click Link for entire Calendar

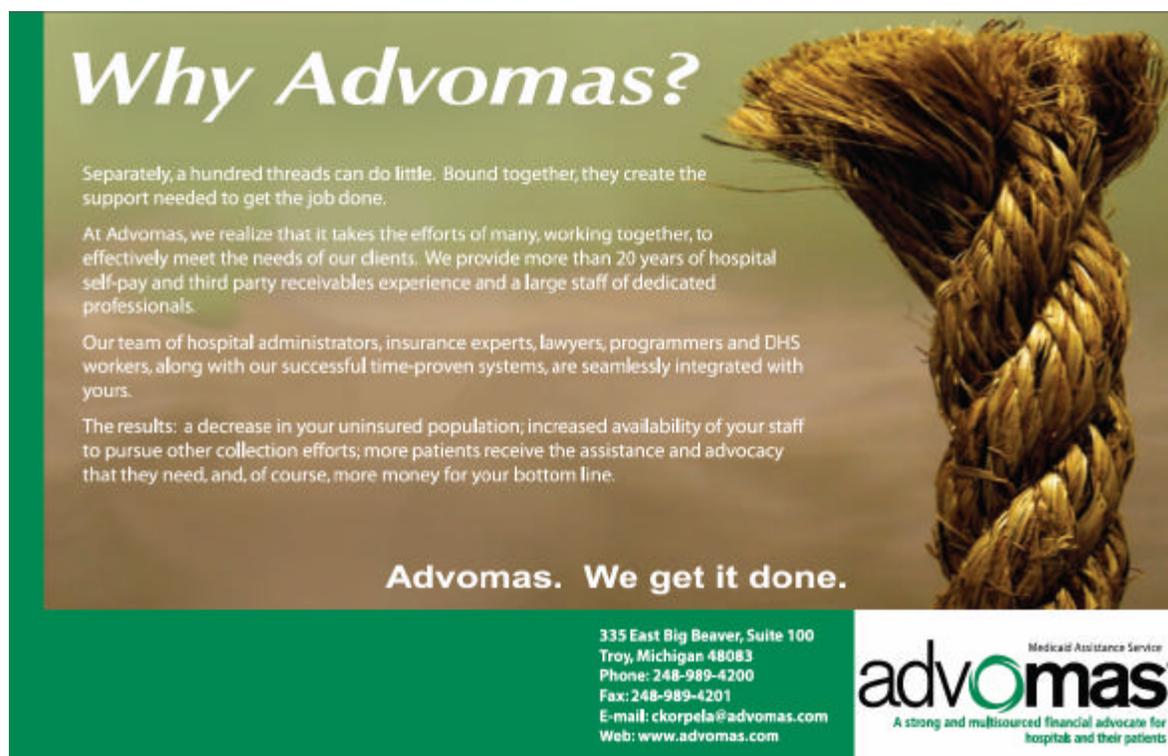
www.hfmaemc.org/ChapterCalendar.htm

Chapter Calendar Highlights

June 12, 2008 Member Meeting – Henry Ford Health System – Warren Campus
Topic: Outpatient Joint Ventures/Installation of Officers

June 19, 2008 Annual Golf Outing – Tanglewood Golf Course – South Lyon
Shotgun Start 10:30AM

June 30, 2008 HealthCents submission deadline. Distribution date: July 18, 2008.



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What is Your Personal Motto...?

"The Trouble with being a GOOD SPORT is that you have to LOSE TO PROVE IT."

Pete Stewart, CPA, FHFMA
Health Alliance Plan
Pstewart@hap.org

"Life should not be a journey to the grave with the intention of arriving safely in an attractive and well preserved body, but rather to skid sideways – Chardonnay in one hand – chocolate in the other – body thoroughly used up – totally worn out and screaming, "Whoo Hoo what a ride!""

Cheryl Comeau
Lubaway Masten and Company
comeaucl@comcast.net

"Live generously."

Luke Meert, FHFMA
Botsford Hospital
lmeert@botsford.org

"Learn from yesterday, live for today, hope for tomorrow ."

Carl St. Amour
Beaumont Hospitals
Carl.St.Amour@beaumonthospital.com

"Always do your best and live every day to its fullest."

Douglas C. Banks CPA, CIA, FHFMA
Trinity Health
banksd@trinity-health.org

"Do it right the first time."

Shelley Lake
Artus Medical Receivables Management, Inc.
slake@artusmrm.com

"Try to do something new, once a year, that scares you."

I decided to do something smaller this year. After almost a decade of living in a New York City apartment, with numerous neglected houseplants to show for it, I am slowly gaining success at gardening. This year, I am growing my first set of vegetables plants!

Christina Wong, CHFP
Trinity Health
WONGCM@trinity-health.org

What is Your Personal Motto (Con't)...?

"Mistakes are our greatest teachers."

Elyse Berry, FHFMA
HealthPlus
EBERRY@healthplus.org

"The grand essentials of happiness are something to do, someone to love, and something to hope for."

Susan Stokes, MSA
HFMA-Eastern MI Chapter, Administrative Assistant
susan-stokes@hfmaemc.org

"Take one day at a time."

Kim Hauschild
Beaumont Hospitals
khauschild@beaumont-hospitals.com

The Questions for "Tell Us What You Think?" for the next newsletter is, "Who is someone living or passed on that you would like to have dinner with?" Submit your response to Jo Ann Roberts JRoberts@beaumont-hospitals.com or Maryanne VanHaitisma MVanhait@dmc.org our newsletter editors. Next HealthCents deadline is June 30, 2008.

Mitigating Risk with Price Transparency

By: Karl Kimball
V.P. North America for Cortell Health
Member Texas Lone Star HFMA Chapter
Karl.kimball@cortellhealth.com

Health care historically never thought of itself as an industry. However, the pressures that traditional U.S. health care providers are feeling is industrial in nature i.e., competition, quality of service, price competition, and consumer (patient) value.

Hospitals are challenged to be competitive but find it extremely difficult to both comprehend and also take actionable steps to thwart the competition. Perhaps the first and most important step for hospitals is to provide price transparency. Consumers must know what the price is for health services. Hospitals will be forced to follow the same course all other industries have been forced to follow i.e. price transparency. Consumers do not accept a continuous chain of discovery and follow-on charges. Consumers demand fixed prices. However, price transparency carries risks for hospitals. These risks are especially high

Price Transparency from page 12

because hospitals don't know their true costs for services and therefore are reluctant to give fixed prices. The simple task of providing prices for services is difficult for a hospital because the traditional way hospitals determined costs is based upon estimation algorithms of RCCs and RVUs. Both methodologies fail because they are based upon averages and are so inaccurate it puts the hospital at very high risk. Further, quality initiatives to improve services and provide price transparency are all but impossible with RCCs and RVUs because the incremental cost changes of a quality program are small compared to the error introduced by averaging based methodologies.

Scientifically, hospitals have not followed the science of quality (Edwards Deming model) and Activity Based Costing used to determine true costs and hence provide a solid scientific foundation for pricing. Hospitals must adopt these methodologies that will allow them to understand costs, which leads to profitability, and finally price transparency. Deming put forward a definition of quality as "meets requirements." This defined quality as set of metrics rather than a subjective evaluation. The early Volkswagen Beetle represented a low end car that was highly reliable because of a low maintenance air cooled engine. The Volkswagen Beetle was manufactured with very few flaws and met the criteria that set the standard for "economy car." The consumer got exactly what they expected when they purchased a Beetle, low price, low maintenance, and high reliability. Activity Based Costing is primarily a methodology of measuring the consumption of resources for a specific activity. This methodology is the heart of modern day supply chain and manufacturing that every successful company in every industry uses to insure that costs are known and pricing can be transparent. Without known costs all other metrics are meaningless, i.e. profit, price, and quality.

Price transparency is an extremely important topic for all hospitals. The ease and low cost of international travel has created more than just vacation time abroad, it has created access to markets that now cater to consumers. Dubbed "medical tourism," the attraction of low cost health care on par with the best of U.S. health care combined with the luxury and services of a vacation resort is increasingly the choice for major clinical procedures. Soon, even routine procedures will become routine for the consumer to seek outside the U.S., because they can be combined with a vacation or business trip. Consumers will opt for treatment where the convenience, cost, and quality combination makes it their best choice. The bottom line is that there is now competition for traditional health care.

The driver for this competition is not the chance for the consumer to have their hip replaced in exotic location. The driver is cost. The continuing rise in U.S. health care costs is the driver that is creating choice for the consumer. Competition is also coming from the bottom i.e. retail health care from Walmart and others who provide affordability. Walmart leverages their low overhead to provide specific, high profit, high volume procedures. Again, low cost health care providers target and commoditize procedures that provide a combination of convenience, cost, and quality attractive to the consumer. Eventually they will dig deep into the mainstream health care market cherry picking and commoditizing more and more procedures.

The path to price transparency for hospitals is a path to industrialization for health care. Hospitals must transition because their competitors are taking their market away. For Hospitals to be successful they must provide price transparency and insure that the profit and quality they provide is competitive to stave off competition. Price transparency is the goal for hospitals to be competitive, however the price hospitals must pay is the cost to transition to scientifically sound methodologies such as the Deming model and Activity Based Costing.

Health Bytes



Megan Menkveld (pictured center) will be moving to Seattle, WA to begin a new position at a health care system there. Congratulations and good luck Megan! We will miss you, but hope to see you at ANI in June 2009, which will be in Seattle.

Thank you for all your contributions to the Eastern Michigan Chapter of HFMA.

If you have any information you would like to share with your fellow members, please send your articles to Jo Ann Roberts JRoberts@beaumont Hospitals.com or Maryanne VanHaitisma MVanhait@dmc.org our newsletter editors. The next HealthCents deadline is June 30, 2008.

Save the Date!

**Fall Conference
September 25 & 26, 2008
Inn at St. John**



**Thank you!! 2007-2008 Healthcare
Financial Management Association-Eastern MI Chapter Sponsors**

We gratefully acknowledge the commitment of our Corporate Sponsors who assist in the funding of the Chapter's programs and activities. They help us to provide wonderful educational events throughout the year.

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Vinson & Elkins

Would you like to be a chapter sponsor for the Golf Outing on June 19 at Tanglewood Golf Course?
Click link for sponsorship package. <http://www.hfmaemc.org/Sponsorship2008-2009.htm> or
contact Susan Stokes at susan-stokes@comcast.net or 586-786-9532.

2008-2009 Board of Directors, Officers and Committee Chairs

Chapter website www.hfmaemc.org

2008-2009 OFFICERS	Committee	Chairperson(s)	E-mail address
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		<p>Click below for printable listing of officers, Board and Committee Chairs which includes phone numbers. www.hfmaemc.org/BoardCommitteeList2008_2009.htm</p>	
		<p>If you are interested in any of the committees listed above and would like to attend one of their meetings or volunteer to help, feel free to contact a committee chair. All committee meeting dates are listed on the calendar and are open to everyone.</p>	