

# Gopher Tracks

## Elections 2011—Remember to Vote!!

The ballots have been sent and it is now up to you. Cast your vote and be heard.

Open positions are:

- President
- 2nd Vice President
- Secretary
- 3 Board Positions

Submitted by Tamora Ellis, CCAM



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## President's Report

Our July Meeting was held in Duluth with the MN HFMA Chapter.

Some attendees chose to



golf and others decided

to go fishing. The weather on Lake Superior was quite rough that day which lead to a few of us not having a very fun day, myself included.

A few of you have decided to throw your hats in the ring and run for open positions in our Officer/Board.

Plan on attending our Transitional Board meeting after our November Meeting in St. Cloud should you happen to

win. This meeting needs to be attended by both outgoing and incoming Officers/Board Members in order to make the transition as smooth as possible.

Sharon Scofield was the winner of the all expense paid trip to ANI this year at the Wynn in Las Vegas.

Roberta Collins, CCAT/CPC/CHCA

## Editor's Corner

Congratulations!!

Our 'Gopher Tracks' took 1st Place in the Journalism Award at ANI this year. We could not do it without the help of those that submit articles. Keep them coming.

Now let's run a little test and see who really reads these. Somewhere in this publication will be a clue to finish this text to be included in the subject line of an email me.

The first 5 emails that I receive will have their business featured in the next issue.

Email 'Gopher Tracks \_\_\_\_\_' in subject line to:

Tamora@advantagebilling.net

Tamora Ellis, CCAM

Despite the wind,  
some of us caught fish!

## VP's Views

Our July meeting was a great success with an awesome speaker line up. The evaluations were great. HFMA has expressed an interest in holding a joint meeting with us again next July. This will help us with attendance at the meetings which also helps us bring in quality speakers.

If you read the articles from the front page of our last publication, that is our focus for the next few years in hopes to bring membership

back up in our Chapter.

Our November meeting will be held in St. Cloud at the Best Western Kelly Inn with our Annual Awards Banquet meeting. We honor members who have volunteered their time as Officers or Board and welcome those that are taking over.

We have our volunteers running for the positions that are open for President, 2<sup>nd</sup> VP, Secretary, and 3 Board Members. Winners will be announce at this meeting.

We are hoping that our March meeting will be held at the Kelly Inn in St. Paul which is within walking distance of the Capitol. It looks hopeful and we are just waiting for confirmation on rooms d/t conflicting with Hockey tournaments again. This change will also allow for adequate parking facilities.

See you soon.

Rick and Tamora



## Membership Benefits as a National AAHAM Member

There are many benefits that you can receive by becoming a National Member of AAHAM as well as a local member. I have listed below some of them for you to see. The AAHAM organization has made my jobs a lot easier with the wealth of educational opportunities I have had available to me. If you have any questions on becoming a National or local member, feel free to contact me at [Tamora@advantagebilling.net](mailto:Tamora@advantagebilling.net) or 218-312-1225.

- \* Subscription to The Journal of Healthcare Administrative Management. Rated as the #1 membership benefit, the Journal is issued quarterly.
- \* Subscription to Legislative Currents. Distributed via email eight times a year, to keep you up to date on legislative and governmental issues affecting our industry.
- \* Membership Directory. Available on-line at [www.aaham.org](http://www.aaham.org) helps you keep in touch with other members and vendors both locally and nationwide.
- \* Job Bank to assist you in searching and posting that special job.
- \* Eligibility for Certification Designations. Professional Certification (CPAM & CCAM) demonstrates your knowledge and proficiency to your employers and your peers
- \* Unlimited networking and information exchange through our web site and chapter interaction.
- \* Exclusive invitation and pricing to the AAHAM's Annual National Institute (ANI) known for excellence in education, value, and networking.
- \* Seminar, meeting, and product discounts offered by the chapters and the National organization.

Submitted by Tamora Ellis, CCAM

## 2011 ANI - Room with a View at the Wynn

The MN Gopher Chapter has a Scholarship program that gave you the opportunity to enjoy an all expense paid trip to this beautiful hotel. Were you in the running for this? Why not?

The ANI is an experience that everyone should enjoy. The chance to network with other chapters and to receive so much education all in one place.

For more information, see the scholarship application on page 10.



## Can Healthcare Reform Impact Your Tax-Exempt Status?

*(Yes, based on new requirements regarding patient billing and financial assistance)*

Public Law 111-148, Patient Protection and Affordable Care Act (PPACA) establishes new compliance requirements relating to billing practices and financial assistance that must be satisfied in order for a hospital to retain its tax-exempt status. In addition to provisions calling for periodic assessments of community health needs, hospital executives also need to be concerned about the detailed operational processes and procedures for patient billing that will be required to be implemented on the front lines. This article addresses the implications for hospitals of the patient billing and financial assistance requirements of PPACA.

Section 9007 of PPACA establishes a new Internal Revenue Code section 501(r) which imposes the following new operational requirements on the billing practices of tax-exempt hospitals:

- Development, implementation and communication of a Financial Assistance Policy
- Limitations on charges for services
- Billing and collection requirements related to patients

Hospitals will need to comply with these requirements by the start of their next fiscal year after March 23, 2010. This may create some challenges, since regulations governing this legislation have not yet been developed by the Secretary of Treasury and may not be finalized prior to the required implementation date.

Here are the specific requirements that will need to be met:

**Financial Assistance Policy** that must include:

- Eligibility criteria to qualify for assistance
- The basis for calculating amounts to charge patients
- The method for applying for financial assistance
- Measures established to widely publicize the policy within the hospital's service area

**Limitations on Charges:**

Cap on amounts charged for emergency or medically necessary care to patients eligible for financial assistance to no more than the amounts generally billed to individuals with insurance coverage

- Prohibition on the use of gross charges, regardless of a patient's eligibility for financial assistance

**Billings and Collection Requirements:**

- Prohibition against extraordinary collection efforts until reasonable efforts have been made to determine if a patient is eligible for financial assistance

The legislation constitutes an amendment to the Internal Revenue Code and will be administered by the Department of Treasury. Reviews are required to be conducted not less frequently than once every third year.

The Secretary of Treasury is authorized to issue regulations and guidance as may be necessary to carry out the provisions of the legislation. The Secretary is specifically directed to provide guidance as to what constitutes “reasonable efforts” for a hospital in determining the eligibility of a patient under a financial assistance policy. The timing of any such regulations and guidance, however, remains uncertain. As a first step, the Internal Revenue Service has issued a Notice seeking public input on the application of the requirements of Section 501(r), with a submission deadline of July 22, 2010. In a typical process, regulations would then be issued in preliminary form, followed by a further comment period in which interested parties have an opportunity to provide written submissions raising issues, concerns or questions about the proposed language, after which final regulations are promulgated. This process can sometimes be very lengthy and can even take years. Nonetheless Congress specified that new code section 501(r) applies starting with a hospital’s next fiscal year following the enactment date, regardless of whether definitive regulations and guidance have been issued by such date.

### **What does new IRC Section 501(r) mean to hospitals?**

Hospitals must meet the requirements of new IRC Section 501(r) in order to maintain 501(c)(3) tax-exempt status. While many hospitals may already operate in a manner largely consistent with the intent of this new legislation, it is critical that the detailed operational aspects of the legislation as well as the related regulations are met. Compliance will be ruled on very specific criteria that differ from previous tax-exemption criteria and state chartered charity designations.

**Financial Assistance Policies.** Financial Assistance Policies will need to be reviewed and revised as appropriate to include specific criteria for eligibility as well as how amounts will be calculated and the method for a patient to apply for financial assistance. Hospitals will also need to specify, either in the Financial Assistance Policy or in a separate billing and collections policy, the actions they may take in the event of non-payment, including collections action and reporting to credit agencies. The method for communication will also be more extensive than what was customary in the past for many hospitals, in order to satisfy the requirement to “widely publicize” the Financial Assistance Policy within the community.

**Limitations on Charges.** *Gross Charges.* Any hospital whose current practice is to impose “gross charges” for services rendered to patients who are not otherwise entitled to a contractual allowance with an insurance company or other third-party payor will need to adopt a new pricing approach in order to take into consideration the blanket prohibition on that practice. Since the legislation is silent as to the amount of allowance necessary to satisfy the new requirement, it will be important to monitor guidance from the Secretary of Treasury regarding acceptable levels. Irrespective of whether any such guidance is provided, hospitals must eliminate “gross charges” before the start of their next fiscal year.

*Patients Eligible for Financial Assistance.* A second limitation relates to amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under the hospital’s Financial Assistance Policy. In these cases, the hospital may charge only “amounts generally billed to individuals with insurance coverage.” The determination of “amounts generally billed” is not further clarified in the legislation. However, the Technical Explanation attached by Congress to PPACA states that “[i]t is intended that amounts billed to those who qualify for financial assistance may be based on either the best, or an average of the three best, negotiated commercial rates, or Medicare rates.” Whether the Internal Revenue

## Is it the End.....or just the beginning of another chapter?

Submitted by Tamora Ellis, CCAM, 1st VP

As I write this article I am thinking of the last 6 years and how grateful I am for my employer, Advantage Billing Concepts—Roberta, who was supportive so that I could volunteer as one of the VP's of our MN AAHAM Chapter. Without that support, I would not have been able to fulfill my responsibilities that I accepted when I decided to run for a position with our chapter.

What an honor it is to be chosen by the membership to fill a position and serve as an Officer or Board Member of such an educational organization. To work with so many knowledgeable professionals who have also become great friends that support you both in your professional and your personal lives.

I have mixed feelings as I am now planning the last of my meetings for this 6 years but am turning over my reigns to very worthy replacements. It has been a pleasure working with Rick this year and I know that he will continue to strive for our mission.

It is my hope that I am not done serving this chapter as I have thrown my hat in the ring for the position of President, where I can continue my mission to help our chapter grow and improve our public image.

Thank you all for your support over the last few years and I look forward to seeing you at future meetings.

Tamora Ellis, CCAM



These are some of my photos that I took during the 'Butterfly Release' at my Mother's Memorial Service and I wanted to share them with you. My mother was my inspiration and was also very supportive and proud of my positions within the AAHAM organization.

Roberta Collins, CPC, CCAT  
 Chapter President  
 Advantage Billing Concepts, INC  
 3920 13th Ave E, Suite 6  
 Hibbing, MN 55746  
 Phone: (218) 312-1210  
 Fax: (888) 680-4314  
 Email: [roberta@advantagebilling.net](mailto:roberta@advantagebilling.net)

Tamora Ellis, CCAM, Chapter 1st Vice President  
 Advantage Billing Concepts, Inc  
 3920 13th Ave E, Suite 6  
 Hibbing, MN 55746  
 Phone: (218) 312-1225  
 Fax: (888) 680-4314  
 Email: [tamora@advantagebilling.net](mailto:tamora@advantagebilling.net)

Richard Rogers, Chapter 2nd Vice President  
 VP OF Strategic Solutions  
 Magnet Solutions  
 1822 N 60th ST  
 Milwaukee, WI 53208  
 Phone: (414)774-6100  
 Fax: (414)774-6185  
 Cell: (414)690-6099  
 Email: [rjrogers@execpc.com](mailto:rjrogers@execpc.com)

JoAnna Justiniano, Chapter Secretary  
 Outreach Services  
 119 N 4th St. Suite 500  
 Minneapolis, MN 55401  
 Phone: (612)332-6773  
 Fax: (612)334-3425  
 Email: [jjustiniano@outreachservices.com](mailto:jjustiniano@outreachservices.com)

Tina Laverdure, Chapter Treasurer  
 Children's Mental Health Services  
 35382 Hwy 2  
 Grand Rapids, MN 55744  
 Phone: (218)327-4886 x111  
 Email: [tlaverdure@cmhsreach.org](mailto:tlaverdure@cmhsreach.org)

Eileen Froelich, CPAM/CCAM, Board Chair  
 St. Joseph's Area Health Services  
 600 Pleasant Avenue  
 Park Rapids, MN 56470  
 Phone: (218) 237-5504  
 Fax: (218) 237-5585  
 Email: [eileenfroelich@catholichealth.net](mailto:eileenfroelich@catholichealth.net)

Sandra Pawelk, CPAM, CHCS 2010-2011  
 10234 Crofoot Ave. N.W.  
 Maple Lake, MN 55358  
 Phone: (763)878-2767  
 Email: [jspawelk@tds.net](mailto:jspawelk@tds.net)

Carla Simonson, 2010-2011  
 Financial Counselor  
 ST Joseph's Area Health Services  
 600 Pleasant Ave  
 Park Rapids, MN 56470  
 Phone: (218)237-5346  
 Fax: (218)237-5585  
 Email: [carlasimonson@catholichealth.net](mailto:carlasimonson@catholichealth.net)

Judy Gordon, 2011  
 Albert Lea Medical Center  
 404 W Fountain St  
 Albert Lea, MN 56007  
 Ph: (507)377-6460  
 Email: [Gordon.judy@mayo.edu](mailto:Gordon.judy@mayo.edu)

Marie Murphy, 2011-2012  
 Lake Region Healthcare Corporation  
 712 Cascade St S  
 Fergus Falls, MN 56537  
 Ph: (218)736-8385  
 Email: [mcmurphy@lrhc.org](mailto:mcmurphy@lrhc.org)

Tiffany Schleppegrell, 2011-2012  
 RCB Collections  
 PO Box 706  
 Hibbing, MN 55746  
 Ph: (218)208-7890  
 Email: [tiffanys@rcbcollections.com](mailto:tiffanys@rcbcollections.com)

Lisa Kamrowski CPAT/CCAT, 2011-2012  
 606 Pleasant St. W  
 Nevis, MN 56467  
 Ph: (320)336-8876  
 Email: [lisakamrowski@msn.com](mailto:lisakamrowski@msn.com)

Pam Brindley CHFP/CPAT/CCAT/CCA, 2011-2012  
 Avadyne Health  
 85250 Apple Hill Road  
 Bayfield, WI 54814  
 Ph: (515)669-9396  
 Email: [pbrindley@avadynehealth.com](mailto:pbrindley@avadynehealth.com)

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Service adopts a standard reflecting the language of the Technical Explanation or a more flexible standard remains unclear. The Secretary of Treasury may (but is not required to) provide further guidance on this calculation.

In order to comply with this additional rule affecting eligible patients, a hospital must either (1) unilaterally adjust all patient bills receiving emergency or medically necessary care to reflect amounts which satisfy the “generally billed” test, regardless of financial need, or (2) affirmatively determine patient eligibility for financial assistance and adjust the bills only of those patients. If the latter, an open question remains as to the actual mechanism for making the adjustments. For example, must a hospital contact all patients prior to sending out any statements in order to ensure that no eligible patient receives a bill showing more than the “generally billed” amount? Or is it sufficient to include a blanket disclaimer in all patient statements advising them of their right to a further discount if they meet eligibility requirements for financial assistance, and to then make adjustments only on those statements where eligibility has been determined by subsequent communications initiated by the patient? While the latter interpretation might seem reasonable, the legislation is not clear on this point. Again, the Secretary of Treasury may (but is not required to) provide further such guidance.

**Extraordinary Collection Efforts.** A hospital must make “reasonable efforts” to determine whether a patient is eligible for financial assistance before it engages in “extraordinary collection actions.” Once again the language of the statute alone leaves room for interpretation, although the Secretary of Treasury is specifically mandated to define the phrase “reasonable efforts.” Along these lines, the Technical Explanation accompanying PPACA states that “[i]t is intended for this purpose, ‘reasonable efforts’ include notification by the hospital of its financial assistance policy upon admission and in written and oral communications with the patient regarding the patient’s bill, including invoices and telephone calls, before collection action or reporting to credit agencies is initiated.” The Technical Explanation also states that “extraordinary collections include lawsuits, liens on residences, arrests, body attachments or other similar collection processes.” It is possible that the Secretary of Treasury may define “extraordinary collection actions” to encompass other collection practices as well, such as reporting to consumer credit agencies, threats of legal action or credit reporting, or referring delinquent accounts to an outside collection agency. What is clear is that traditional billing and collection protocols that place the burden on the patient to request or avail themselves of financial assistance will no longer be allowed. Simply sending a patient a series of statements and thereafter commencing aggressive collection efforts is likely to violate the statute. Instead hospitals will need to demonstrate that they have tried in good faith to make a determination of financial assistance eligibility prior to resorting to extraordinary collection efforts. Satisfactory documentation of these efforts will also be well-advised, if not required.



Sandy receiving her certificate and flowers for passing her CCAM.



### What steps do hospitals need to take?

Review current policies for financial assistance, billing and collection and make necessary revisions to comply with the new regulations.

Establish Financial Assistance Policy communication protocols for wide publication.

If gross charges are currently used, establish a discount policy applicable to patients without insurance or other third-party coverage.

Determine what amounts will be charged to patients qualifying for financial assistance.

Establish protocols and procedures for screening patients for eligibility for financial assistance, including a documented process meeting the “reasonable efforts” test.

Review staffing levels and quality metrics in patient billing area, adding internal or external resources as necessary to ensure compliance.

*For further information regarding the billing and collection implications of new IRC Section 501(r) for your institution, please contact Stephen M. Chapla*

*Phone number: 847-395-7655.*

*E-mail: [schrapla@revenuecyclepartners.com](mailto:schrapla@revenuecyclepartners.com)*



### About Revenue Cycle Partners

Revenue Cycle Partners LLC ([www.revenuecyclepartners.com](http://www.revenuecyclepartners.com)), a division of Avadyne Health, provides a comprehensive suite of account resolution management services to hospital clients throughout the United States, focusing particularly on non-delinquent patient accounts and third-party follow-up.



Some of the speakers from July Meeting



ANI Scholarship points submission form can also be found online at [www.mnaaham.com](http://www.mnaaham.com) under the forms tab. The 2012 ANI will be held in Bonita Springs, Florida so take your chances and try to win this all expense paid trip.

**AAHAM Gopher Chapter Scholarship Program**

**Eligibility**

- ◆ Local Gopher Chapter member must be a member for 1 year before running for scholarship.
- ◆ If not a National member, the member will be responsible to pay national dues if wins.
- ◆ The President & Chair of the Board are ineligible.
- ◆ The winner of the scholarship award is ineligible for the next 3 years.
- ◆ The scholarship year runs from the day after the summer meeting the current year until after the summer meeting the following year.
- ◆ Points need to be turned in within 30 days of the qualifying event to be accepted. July points need to be turned in by the summer meeting.

**Points**

| 10 points  | 25 points  | 50 points   | 75 points   | 100 points   |
|--|--|---|---|--|
| <ul style="list-style-type: none"> <li>◆Assisting with seminars</li> <li>◆Recruiting a local member</li> <li>◆Articles not written by the member but published in the Gopher Tracks or the National Journal (max 2 per issue)</li> <li>◆Conducting coaching sessions outside regular meetings</li> <li>◆Grading CPAM/CCAM</li> </ul> | <ul style="list-style-type: none"> <li>◆Setting up speaker for meeting</li> <li>◆Serving on a Gopher Chapter task force or special committee</li> <li>◆Representing AAHAM on a committee (ex. HECAPP or Uniformity)</li> <li>◆Proctoring for technical or professional certification</li> <li>◆Representing AAHAM as a speaker for an organization</li> <li>◆Presenting at a Gopher Chapter meeting</li> </ul> | <ul style="list-style-type: none"> <li>◆Sitting for technical certification (1 sitting)</li> <li>◆Passing technical certification</li> <li>◆Articles you wrote that are published in the Gopher Tracks or National Journal (max 2 per issue)</li> <li>◆Attending Chapter meetings</li> <li>◆Attending ANI</li> <li>◆Chairing a Gopher Chapter committee</li> <li>◆Serving on a National Committee</li> <li>◆Presenting at ANI</li> <li>◆Attending <u>all</u> Chapter meetings for year</li> </ul> | <ul style="list-style-type: none"> <li>◆Recruiting a National Member</li> </ul> | <ul style="list-style-type: none"> <li>◆Sitting for CCAM, CPAM, or CHCS (Max 100 pts per certification)</li> <li>◆Passing the CCAM, CPAM, or CHCS</li> </ul> |

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

| DATE | QUALIFYING ACTIVITY | COMMITTEE CHAIRPERSON | POINTS |
|------|---------------------|-----------------------|--------|
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Send to: Sharon Scofield, CPAM  
 Fairview Range  
 Patient Financial Services  
 750 E 34<sup>th</sup> Street  
 Hibbing, MN 55746

sscofie1@range.fairview.org  
 218-362-6163 (fax)

**APPLICATION for NATIONAL MEMBERSHIP**



American Association of Healthcare Administrative Management

Tax Id # 23-1899873

**DO NOT** USE THIS FORM FOR RENEWING YOUR MEMBERSHIP OR MAKING AN ADDRESS CHANGE.

Membership is on an individual, not institutional, basis and is non-transferable.

Local dues vary by chapter. National dues are prorated according to date of application.

For dues amounts and your chapter assignment, please call AAHAM's National Office at 703-281-4043 M - F, 9 am - 5 pm, Eastern time

Prorated dues amount for 07/01 to 09/30 - 75% of full amount  
10/01 to 12/31 - 125% of full amount (15 mos of membership)

Please allow 2 - 4 weeks for processing once your application is received at the National Office.

Dues are not tax-deductible as a charitable contribution, but may be deductible as a business expense.

Send TWO COPIES of this application with your payment to:

**Tom Osberg**  
**Colltech Inc.**  
15600 35th Ave N  
Suite 201  
Plymouth, MN 55449

|   |  |                          |                     |
|---|--|--------------------------|---------------------|
| NAME                                    |  | DAY PHONE<br>( ) -       | FAX NUMBER<br>( ) - |
| MAILING ADDRESS                         |  |                          |                     |
| CITY                                    |  | STATE                    | ZIP                 |
| EMPLOYER NAME                           |  | YOUR TITLE               |                     |
| LOCAL CHAPTER NAME                      |  |                          | DATE                |
| IF SPONSORED BY AAHAM MEMBER, GIVE NAME |  |                          | EMAIL ADDRESS       |
| HOME ADDRESS (IF NOT LISTED ABOVE)      |  |                          |                     |
| CITY                                    |  | STATE                    | ZIP                 |
| NATIONAL DUES                           |  | FOR CREDIT CARD PAYMENTS |                     |
| LOCAL DUES                              |  | ACCOUNT NUMBER           |                     |
| TOTAL ENCLOSED                          |  | NAME ON CARD             | EXPIRATION DATE     |
|   |  | SIGNATURE                |                     |

**PLEASE SELECT THE APPROPRIATE CODES BELOW AND ENTER THEM IN THESE PROFILE BOXES**

| 02<br>Yrs. in<br>Healthcare  | 04<br>Major   | 05<br>Certification   | 06<br>Employer   | 07<br>Special<br>Interest   | 08<br>Hospital Size   | 09<br>Title  | 10<br>Department   |
|--|---|---|--|---|---|--|--|
| <b>02 - Years in Healthcare</b><br>1 0-2 years<br>2 3-5 years<br>3 6-10 years<br>4 11-15 years<br>5 16-20 years<br>6 21-30 years<br>7 31-40 years<br>8 41+ years | <b>04 - Major</b><br>1 Accounting<br>2 Business Administration<br>3 Finance<br>4 Health Administration<br>5 Management<br>6 Other | <b>05 - Certification</b><br>1 CPAT<br>2 CAT<br>3 CHAM (NAHAM)<br>4 CHFP (HFMA)<br>5 FHFMA (HFMA) | <b>06 - Employer or Type</b><br>1 Accounting Firm<br>2 Agency<br>3 Attorney<br>4 Clinic<br>5 Physician<br>6 Emergency Tx Center<br>7 Government<br>8 Hospital<br>9 Home Care<br>10 Ins. Representative<br>11 3rd Party Payor<br>12 Vendor/Supplier<br>13 Other | <b>07 - Special Interest</b><br>1 Alcohol/Drugs<br>2 Children<br>3 Hospice<br>4 Psychiatric | <b>08 - Hospital Size</b><br>1 Less than 50 beds<br>2 50 - 74<br>3 75 - 99<br>4 100 - 149<br>5 150 - 199<br>6 200 - 299<br>7 300 - 399<br>8 400 + | <b>09 - Title</b><br>1 Administrator<br>2 Director<br>3 Manager<br>4 Supervisor<br>5 Asst Director<br>6 Asst Manager<br>7 Vice President<br>8 Consultant | <b>10 - Department</b><br>1 Pt. Admin Services<br>2 Pt. Financial Services<br>3 Patient Accounts<br>4 Admin Services<br>5 Financial Services<br>6 Accounting<br>7 Business Office<br>8 Billing Service<br>9 Collections<br>10 Credit<br>11 Admissions<br>12 Marketing<br>13 Sales<br>14 Operations<br>15 Other |

# CONSTITUTION

## American Association of Healthcare Administrative Management

### Gopher Chapter

#### **ARTICLE I – NAME**

The name of this organization shall be the American Association of Healthcare Administrative Management (AAHAM), Gopher Chapter.

#### **ARTICLE II – MISSION**

Our mission is to be the premier professional organization in healthcare administrative services. Through a national organization and local chapters, we provide quality member services and leadership in the areas of education, communication, representation, professional standards and certification.

#### **ARTICLE III – PURPOSE AND OBJECTIVES**

The purpose of the American Association of Healthcare Administrative Management, Gopher Chapter shall be to:

Promote and encourage recognition of Patient Account Management as an integral part of healthcare financial management.

Encourage the implementation of effective and efficient business and receivables management, policies, and procedures in the healthcare industry.

Stimulate and encourage an exchange of information among the membership.

Develop and encourage the implementation of programs for the purpose of furthering the education and increasing the knowledge of the membership of the healthcare industry.

Develop and implement such programs as may add to the knowledge and encourage the development of persons new to the healthcare industry.

Establish standards of performance for persons who participate in, or are involved with, the management of healthcare patient accounts.

Cooperate with other healthcare organizations, institutions, and other related agencies.

#### **ARTICLE IV – MEMBERSHIP**

A member shall be an individual associated with healthcare administrative services.

Membership shall be on an individual basis and not on an institutional basis.

One member from each institution must be a national AAHAM member. Other members from that institution may be Gopher Chapter (local) members only.

In the event the National AAHAM member leaves the institution, local only members may continue their membership for the remainder of the membership year.

#### **ARTICLE V – MANAGEMENT**

The Executive Committee shall direct the affairs of the American Association of Healthcare Administrative Management, Gopher Chapter.

The Executive Committee shall consist of the Officers and Board of Directors of the American Association of Healthcare Administrative Management, Gopher Chapter. The powers and duties of the Executive Committee are defined in the Bylaws.

#### **ARTICLE VI – PERSONAL LIABILITY OF OFFICERS AND DIRECTORS**

An Officer or Director of the AAHAM, Gopher Chapter shall not be personally liable to the Association or its shareholders for monetary damages as such including, without limitation, any judgment, amount paid in settlement, penalty, punitive damages or expense of any nature (including, without limitation, attorney's fees and disbursements) for any action taken, or any failure to take the action, unless the Officer or Director has breached or failed to perform the duties of his or her office under this Constitution, the Bylaws of the Association, or applicable provisions of the law and the breach or failure to perform constitutes self-dealing, willful misconduct or recklessness.

#### **ARTICLE VII – MEETINGS**

Annual or special meetings of the American Association of Healthcare Administrative Management, Gopher Chapter shall be held as provided for in the Bylaws.

#### **ARTICLE VIII – BYLAWS**

The Bylaws of the American Association of Healthcare Administrative Management, Gopher Chapter may be amended, repealed, or added to in the following manner:

Any of the membership of the American Association of Healthcare Administrative Management, Gopher Chapter may propose a change to the Constitution.

The Board of Directors shall, by a majority vote, determine if the proposed change shall be submitted to the membership for a vote.

Notification shall be in writing and shall inform the members of the Article or Articles to be changed.

The Article or Articles to be changed shall be submitted to the membership in their existing form and in the form of the proposed change.

Voting on any change shall be by mail ballot submitted to the membership. A two third (2/3) vote of the members voting shall be required to adopt the said change.

Approved by the Board of Directors 5/7/97. Approved and adopted by a majority vote of the membership 11/5/97.

Changes approved and adopted by a majority vote of the membership 11/6/02.

Changes approved and adopted by a majority vote of the membership 7/21/03.

Approved by Board of Directors 7/21/10.

Reviewed and approved by Board of Directors 03/2011

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ex-pens-ive (for money): an expensive lady.  
 expensive in this buy. ▷ ex-pen-  
 lady.  
 ex-peri-ence (gaining) knowledge and doing things: We she have much exp- had enough work- work) for the job.

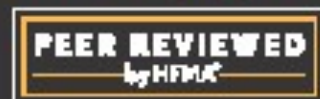
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