



George G. Glenner Alzheimer's Family Centers, Inc. (GGG AFC)

Policy and Procedure Manual

CHAPTER 7 - FISCAL PROCEDURES

GGG AFC utilizes an accrual accounting system. GGG AFC is audited annually by an independent CPA firm and periodically by government funding sources. (The Internal Control Manual is in Appendix E.)

7.1 Billing for GGG AFC Services

Adult Day and Adult Day Health Care services are paid for through the Veteran's Administration and Alternative Care Site (ACS) PACE Programs, for those who are eligible. Additionally, participants may privately pay for ADP/ADHC services. Some long-term care insurance policies cover Adult Day and Adult Day Health Care services as well.

7.1.1 Veteran's Administration

The Corporate Accountant will be responsible for submitting all billings for Veteran's Administration (VA) reimbursement following the procedures specified in the VA guidelines. All potential center participants must be prequalified by the VA prior to enrollment. The Program Director will provide the potential participant with the VA contact info. Potential VA clients cannot be enrolled prior to authorization as services will not be retroactively reimbursed. The VA will send referral and billing paperwork to the Corporate Accountant and/or the Program Director when the participant has been approved to utilize daycare services.

7.1.2 Private Pay

Based on attendance, the Program Director sends a bill for the month's service to each private pay participant by the 15th of the month proceeding the service month. Payment is due on the 1st of the month. All payments are mailed directly to the Corporate Accountant.

Charges and payments are recorded by the Corporate Accountant. The difference between the amount billed and a lesser amount collected from the private pay participant is recorded as a “bad debt.” In this case, diligent efforts to collect the amount billed must be documented. Diligent is defined as what normal business practice would be in collecting billed charges.

Bills that are overdue for 30 days or more are grounds for discharge. The Corporate Accountant will notify the Administrator of the delinquency who will take the necessary action. The Administrator will keep the Program Director apprised of any correspondence sent to the participant or their responsible party regarding their delinquent account. Additionally, the Administrator and Program Director will discuss any pending discharge. Should discharge be determined as the course of action, a letter will be sent to the participant or their responsible party and copied to the Program Director.

7.1.3 Insurance

Insurance companies will be billed as applicable by the Corporate Accountant, utilizing their procedures and forms.

7.1.4 United States Department of Agriculture (USDA) Food Program

If the center is currently approved as a provider, the Department of Education can be billed the designated amount for breakfast, lunch and snack. Monthly claims are due by the tenth of the following month but no later than the 20th. The Corporate Accountant completes the Claim for Reimbursement Form and submits it to the California Department of Education Child Nutrition Fiscal Services.

7.2 Donations

GGG AFC is a nonprofit, tax-exempt corporation, able to solicit and receive public and private donations; cash and in-kind donations are tax-deductible. Donors who wish to make a gift to the organization may do so in the following ways:

7.2.1 The Glenner Fund

Funds may be used to provide a safety net for our participants and families, to ensure daily program needs are met, to assist care professionals in providing the highest quality of treatment, or to support our care centers.

7.2.2 The Glenner Scholarship Fund

Monies donated will be restricted for use to provide scholarship assistance to low-income qualifying families.

7.2.3 Memorial/In Honor of Donations

GGG AFC accepts donations made on behalf of a person on such occasions as funerals, memorials, etc. A card acknowledging the contribution is mailed to the family of the deceased and a letter of thanks is sent to the donor from the Chief Executive Officer.

7.2.4 Donations by Participants

No staff member is allowed to exert any pressure on participants or their responsible party to donate funds. An attempt to do so will lead to dismissal. If, however, a participant or their responsible party wishes to make a contribution of his/her own free will, this is gladly accepted and recognized with an appropriate letter from the Chief Executive Officer.

7.3 Miscellaneous Fiscal

7.3.1 Participant Funds/Valuables

All participants at the ADP/ADHC center will be responsible for their own funds. Participants and their responsible party are advised at enrollment not to bring any cash or valuables into the program. GGG AFC will not assume responsibility for any participant funds or valuables.

7.3.2 Potential Participants

Outreach to potential participants and community organization shall be informational in nature. No false statements about GGG AFC shall be made to the media or potential participants, nor shall money or any valuable consideration be offered as an inducement to become a participant.

7.4 Fiscal Reporting

7.4.1 Data Reports Required by the Adult Day Health Care Section

Statistical Data

The Corporate Accountant and Administrator will be responsible for compiling statistical data for the ADHC Center once a year, in July, and submitting it to the Adult Day Health Care Audits and Investigations Branch.

ADHC Cost Reports

Cost Reports are prepared by the Corporate Accountant and reviewed by the Administrator and Chief Executive Officer. The forms and directions for the cost report are found in the Adult Day Health Care Provider Manual. Submittal of all Cost Reports is due 180 days after the close of the fiscal year.