

Subject: Accounting and Billing Services

Purpose: To establish a system for managing the billing and day to day operations of the Accounting office.

The accounting office is open from 8 am – 4 pm Monday, Tuesday, Thursday, and Friday. **The accounting office is closed every Wednesday.**

Accounting Billing Timelines:

Nursing – Billing is due to the accounting office by the 7th of every month. The accounting office must bill CIMOR by the 15th of each month.

Transportation – The accounting office can start billing in CIMOR on the 15th of each month.

Day program Transportation - Census are due to the accounting office every Tuesday after the week prior has ended. The accounting office must bill CIMOR by the 10th of each month.

Rehabilitation Services – Census are due to the accounting office every Tuesday after the week prior has ended. The accounting office must bill CIMOR by the 10th of each month.

Day program – Census are due to the accounting office every Tuesday after the week prior has ended. The accounting office must bill CIMOR by the 10th of each month.

Community Integration - Census are due to the accounting office every Tuesday after the week prior has ended. The accounting office must bill CIMOR by the 10th of each month.

Personal Assistant Services - Census are due to the accounting office every Tuesday after the week prior has ended. The accounting office must bill CIMOR by the 10th of each month.

Medical Waivers – Staff purchase the product and turns receipt into the accounting office, the accounting office cannot bill in CIMOR until the product is received in the individual's care, the bill date is the date the MW item was received.

Supported Employment - Census are due to the accounting office every Tuesday after the week prior has ended. The accounting office must bill CIMOR by the 10th of each month.

Vocational Rehab – Billing is due by the 10th of each month.

EnCircle – Billings are due 10 days after each class semester ends.

DME Supplies or accessories – Billings are due in CIMOR the date of the paid invoice.

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Supervisor essentials:

- It is your responsibility to ensure you turn your paperwork in on time.
- Always double check your paperwork and make sure that it is filled out correctly and completely.
- When visiting accounting, come prepared and with all necessary documents signed.
- Before you go on a planned vacation, make sure all your paperwork that will be due is turned in before you leave.
- Allowance picked up is on every Friday. Please ensure that you pick up your individual's allowance every week or assign a DSP to do so. It must be signed by individuals or staff.
- Petty Cash Day is always on the 20th of every month. If the 20th should fall on a weekend petty cash will be on the Friday before.
- Center card receipts must be uploaded to the Center card website as soon as possible with the individual's first name, middle initial and last name.

Petty Cash

A set amount of Petty Cash is available for each ISL. This amount is normally \$50.00. **This is over and above the regular budget for the ISL or any individual that Woodhaven provides to each home for normal operations. Please remember this money is tax exempt, except when spent directly on an individual.** Anytime a purchase is made from the petty cash, a receipt must be obtained, (with individual's first name, middle initial, and last name, we will not accept any receipts that don't have their name with middle initial on it) and an entry made on the Petty Cash Expenditure Form. The Home Coordinator shall check the receipts and balances at least weekly to ensure the cash and expenditures are accounted for. All receipts, cash and the expenditures form are to be turned in to the accounting department on the 20th of each month with all receipts added up and the calculator tape placed on top. The cash, receipts, and expenditures form are to be kept in a secured location at the ISL (i.e. lock box) or the Home Coordinator may choose to leave only part of the money in the home at one time. Minor office supplies such as pens, tape, and whiteout should be purchased from petty cash. \$10.00 per month is budgeted for office supplies. Briefcases, portfolios and answering machines are NOT considered valid uses of petty cash. Car washes are to be paid by petty cash but should normally not exceed \$10.00 per month.

Utilization/Timelines

Petty cash is always due on the 20th (unless the 20th falls on a weekend then it is due on the Friday before.) The new petty cash will be ready when you drop off the previous month's receipts, etc.

Money should be spent as follows:

- Car wash is allowed \$10.00/month or \$120 a year
- Office supplies are allowed \$10/month or \$120 a year
- Staff activity – money spent for staff to accompany an in on an activity – is allowed \$10/month per individual

If for some reason money is spent for an individual, this money will be taken from their regular account (so be sure you have checked to make sure they have the money to spend).

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Any petty cash fund used for a staff to attend an activity will be reimbursed from the individual's NAFS account held with the Payee of the individual.

When completing the Petty Cash Expenditure form, it is very important that all the information be filled in. This will save on phone calls and email. We need receipts to back up each expenditure except for the car wash. If they are available for the car wash, then please turn them in. All names of individuals who attend an activity must be listed as they appear in Therap on the receipt along with the staff name or initials.

The Home Coordinators are expected to keep track of yearly spending for: car wash, office supplies and staff activity spending.

Reimbursements

On rare occasions it may be necessary for a member of staff to pay an expense prior to receiving funds through conventional methods for an individual. On these occasions, the staff will need to bring in the receipt and complete a check request for approval from the Program Manager. Staff are required to get approval prior to making these types of purchases as sometimes the individual cannot afford to reimburse staff and occasionally the type of purchase is not one that would be approved for various reasons.

Individual Accounts

All individuals supported by Woodhaven have several accounts through the Woodhaven Accounting office. These are individual owned funds that Woodhaven employees (including you) assist in maintaining. These funds are kept in a separate bank account apart from Woodhaven's operational funds.

There are limits to these account balances. For individuals to retain their Medicaid, which pays their cost of care at Woodhaven, their assets cannot exceed \$1999.99. This includes all the below accounts, any community accounts, their NAFS (Non-appropriated funds) account at the CMRO and any accounts that family may retain in the individual's name.

Monthly, Woodhaven is required to transfer to the Regional Office NAFS account all money over \$499.

*****ALL accounts held at Woodhaven plus any Community Accounts must keep a balance under \$499. *****

Regular Account – This is the account for personal spending money and the one that you, as Home Coordinator, will work with the most. These funds come from Social Security benefits (\$30 per month), individual earnings, gifts from families and income tax refunds. These funds pay for personal needs such as clothing, haircuts, long distance phone calls, cable TV and recreation.

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Community Saving and Checking Accounts – The IP team will determine if an individual would benefit from opening a community bank account. Upon opening a community bank account, Accounting should be notified of the financial institution, account number and type of account (i.e. Checking or Savings). The portion of the individual's monthly SSI/SSA check that is designated as personal spending money will be given to him/her in the form of a check to deposit in their bank account once a month if desired, otherwise it will be deposited in their Woodhaven account. Individuals with community bank accounts will receive a monthly or quarterly account statement from their bank. The HC will need to reconcile the checkbook balance with the individual's account and submit a copy of the reconciled statement with any receipt required to the accounting office by the 10th of each month following receipt of a statement.

Room and Board Money – These funds come from individual's social security benefits, state funds through the Department of Mental Health and individual assessed cost of care. These funds pay for the individual's portion of rent, utilities, basic phone service, food household supplies, toiletries and lawn care, staff activity, and cable TV (depending on an individual's specific situation).

Home Modification and Adaptive Equipment Money – These funds are Medicaid funds that may be accessed if an individual meets special criteria. Should an item like a ramp or bath chair be needed, the Home Coordinator should consult with their Program Manager and Health Services to agree on need. The Boone County Family Resources Case manager should then be contacted to arrange necessary OT (Occupational Therapy) reports and pre-authorization. The HC may need to obtain prescription cost estimates to aid in the process. The Case manager will prepare an IPC (individualized Plan of Care) which will authorize the funds. Once this authorization is complete a Woodhaven has a copy, the HC may complete an individual check request or use a credit card to make the purchase. This request with necessary backup documentation (copy of IPC, pricing, receipt) should be turned into accounting who will generate the check for the item. Once you receive the item, email the accounting manager and they will ensure billing is complete in CIMOR and then Woodhaven will be reimbursed.

NAFS - NAFS stands for Non-Appropriated Funds. This is an account at CMRO. When an individual has a need, the Program Manager and Home Coordinator can request money from this account. Documentation of need (IP amendment) or price quotes may be required. The funds will come to the accounting office as a reimbursement once we provide CMRO with receipt that includes individual first name, middle initial and last name, signed IP amendment with required signatures. If you do not provide all the information, we will not be reimbursed. You cannot spend funds until you have the signed IP amendment, once signed you have 30 days to spend the approved amount.

Private Paid – Private pay individuals (those residential individuals that are not funded by DMH) only have a personal spending account and allowance account. They do not have NAFS.

Account Balances – Current account balances are available by reaching out to anyone in the accounting office.

Individual Check Requests and Receipts

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When personal money is needed from the individual account, an individual fund request will be filled out. This must have the signature of the Home Coordinator and the Program Manager on it.

When you sign out a check you are responsible for that money. You are responsible for that money. You are required to turn in either money or a receipt. It is expected that when you request a check, you will sign it out within a week and spend it within two weeks of signing it out. You should also turn in all receipts and any change within two weeks. Failure to meet this expectation could cause you to have funds deducted from your paycheck.

You must have authorization from your Case Manager anytime a REG account check request is over \$99 (it is not acceptable to request two \$99 checks in one day-this will have to be authorized through case manager.) You must also get authorization if a NAFS item costs more than originally planned. This authorization must accompany the check request when you turn it into accounting.

When a check request you need to document what it will be spent on. When the receipt is turned back into accounting, it is double checked that it was spent appropriately. It is very important that all money be spent as was designated. Before turning receipts into accounting, add all the receipts and attach the tape to them. Turn them into accounting with the correct change.

ALL RECEIPTS SHOULD HAVE THE FULL NAME, AS IT APPEARS IN THERAP, OF THE INDIVIDUAL(S) THE RECEIPT IS FOR.

Grocery Monies and Receipts

Grocery VISA cards are loaded every Friday. The receipts for the grocery cards should be turned into accounting a week after you receive the statement.

Each individual's grocery budget is reduced by the amount of Food stamps the individual receives. We require receipts for each Food stamp card turned into accounting labeled with the individual's name and the house they live in. **Do not put Grocery cards and Food stamps on the same receipt.** For each item you check out, it is easiest if you turn in separate receipts. Accounting needs to keep track of all funds separately.

The VISA Food-No Tax card also known as the "staff funds" is written from the Woodhaven's operating account. This card is tax-exempt, so staff needs to be aware to remind the store personnel not to charge tax on it. Although this is called a "staff funds" it is used to purchase groceries for the entire home. Woodhaven acknowledges that staff eats with the individuals, so Woodhaven pays a portion of the monthly food cost.

VISA cards can be used at any grocery store. You cannot access the funds through ATMs. You cannot receive cash advances. You cannot use the cards at liquor stores, adult stores, or gambling establishments.

When grocery shopping, employees need to take their Woodhaven IDs with them. Store personnel may request to see this verification of employment prior to checking out. Individuals supported should be involved in the process of purchasing groceries. They have food preferences and should have a say in the

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food they buy and eat. Grocery shopping teaches a variety of skills to the people we support, whether it be using a calculator or budget grocery money or making a choice between two items.

Supply Cards

On the last Friday of each month, accounting loads the VISA supply cards. These are to be used only for household supplies (i.e. cleaning supplies, toiletries). The money received for each individual we support is for purchasing supplies and must be spent accordingly. Each individual receives their own supply card. The receipts for the supply cards should be turned into the accounting office a week after you receive the statement.

Items that should NOT be purchased would be soda, groceries, or office supplies for staff.

Individual Payroll Checks

Individuals who are employed and receive paychecks need to turn in a copy of the check stub to the accounting office. The accounting office needs this information to keep track of earnings in order to assure the individuals do not lose benefits based on a maximum earning limit and for tax preparation purposes and also to send to CMRO. Check stubs may be turned in weekly or bi-weekly depending on the individual's payday schedule. Individuals must deposit their paychecks into either their community account or their Woodhaven account as soon as possible to prevent possible loss or fraud. Individuals may sign up for a direct deposit with their employer if available. These checks should never be cashed. The state wants to see an audit for all individuals' funds.

W-2 Forms

Individuals W-2s should be turned into accounting who will either send to the individuals guardian for tax filing or accounting will prepare the tax forms.

Individual Tax Returns

Each year accounting prepares the income tax return for each individual that is employed. Once we receive the refund accounting will notify the Program manager. All refunds the individual receives are kept in their individual account. You then have 30 days to spend the funds. Any excess funds will be sent to CMRO.

Summary-Tax vs Tax Exempt

- Food Pay tax VISA card is Tax Exempt
- Food No tax VISA card is Taxable
- Supply Pay tax VISA card is Taxable
- Wal-Mart Birthday cards are Taxable
- Petty Cash Money: If used for staff activity or supplies it is Tax Exempt, but if used for an individual and will be reimbursed from individual account the it is taxable

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- Any time money is used from Woodhaven Operating account it is tax exempt and any time money is taken from the Individual account it is taxable

Approved: _____ Date: _____
Chief Financial Officer