

**Eastern ACPE Region
FINANCIAL PROCEDURES MANUAL
(Revision of December 7, 2004)**

I. Governance

The governance of the Eastern ACPE Region (ER) is subordinate to the Bylaws, Governance, and Standards of the Association for Clinical Pastoral Education, Inc. (ACPE)

II. Budget and Investment Committee
(ER Governance, pp. 3-4)

A. The ER Budget and Investment Committee shall solicit and receive budget requests from all Standing Committees, Task Forces, and the Executive Committee. The Committee shall prepare and propose to the Administrative Board the annual budget, a forecast of needs of the region, and make investment decisions on behalf of the Region.

B. The Committee shall administer grants and scholarship aid as authorized by Regional policy.

C. It shall annually authorize and prepare an audit of the Region's finances. The completed audit shall be forwarded to the ACPE office and the Administrative Board prior to March 15.

D. The Committee shall consist of three members, in staggered terms. In addition to the three members, the Treasurer shall be the Chair of the Committee.

III. Regional Director

The Regional Director, who serves the Region as a part-time contractor, shall receive and record all billings and receipts at the regional office and authorize payment of each bill by signature. When requests for reimbursement exceed budgeted amounts by more than \$200, the Regional Chair, Regional Director, and Treasurer must each give approval by signature. If \$200 or less, approval is at the discretion of the Regional Chair. All bills and receipts shall be forwarded in a timely manner to the Treasurer for disposition.

IV. Treasurer

The Treasurer shall receive from the Regional Director all billings and receipts; make bank deposits and withdrawals; write checks, registering them by expense budget number and then mailing them to the appropriate recipients; receive the monthly statements and cancelled checks from the bank and investment sources; reconcile each monthly statement; and produce timely reports.

V. Precautionary Procedure

The Regional Chair, Regional Director, and Treasurer are each authorized to sign checks and access all accounts of the ER. However, when one of these officers is to be the recipient of a check from an ER account, that check must be signed by one of the other two officers.

VI. Internal Revenue Service

As one of nine geographical regions of the ACPE the ER is exempt from federal income taxes under Internal Revenue Code Section 501 c 3. The ER uses the ACPE Tax Identification Number, 58-1921094. Under provisions of the IRS Code, Forms 1096 and 1099 are filed no later than February 28 for persons receiving stipends from the ER during the previous calendar year, with copies to the appropriate state agencies.

VII. Fiscal Year and Fee Billing Period

The fiscal year shall be the calendar year. The annual accreditation fee and student units fee billing period shall be from September 1 to August 31.

VIII. Annual Audit

On February 1 the Treasurer shall submit to the auditor: cancelled checks, check register, deposit slips, income and expense vouchers, investment reports, and minutes of the Executive Committee, Administrative Board, and ER business meetings for the preceding year.

IX. Assets

The ER Investment Policy directs that assets in the form of checking, savings, money market and stock mutual funds shall be deployed accordingly: approximately 40% of funds in readily liquid accounts—checking and money market; approximately 30% of funds in moderately liquid accounts—staggered certificates of deposit; and approximately 30% of funds in long-term investment with a socially responsible mutual fund, such fund to be selected by the Budget & Investment Committee from three recommended choices.

X. Income

- A. Income sources, with explanatory notes, are listed below with account numbers in parentheses.
- B. Student Unit Fees (3010) are fees charged by the Region annually to the Centers.
- C. Accreditation Fees (3022) are fees charged by the Region annually to the Centers.
- D. Certification Fees (3030) are fees charged by the Region to persons seeking appearances with the Certification Committee.
- E. Annual Conference (3040) registration fees are recorded on this account line.
- F. Women Supervising Women (3052) registration fees are recorded here.
- G. Seminar on Supervision (3053) registration fees and the Northeast Region contribution (3054) are entered on these lines.
- H. Revenue Sharing (3060) funds received from ACPE are recorded on this line.
- I. Interest (3070) from investments is recorded here.
- J. Dividends (3071) from investments are recorded here.
- K. Other (3100) is a line used for miscellaneous income sources.
- L. Newsletter, Northeast Region (3107) is the line provided for the Northeast Region contribution to the jointly sponsored newsletter, East by NorthEast.
- M. Web Page, Northeast Region (3108) is the line provided for the Northeast Region contribution to the jointly sponsored web page, www.eneacpe.org.
- N. Web Master Stipend, Northeast Region (3109) is the line provided for the Northeast Region contribution to the jointly sponsored web master stipend.

O. Service Charge Reimbursement (3180) is the line used to enter adjustments resulting from service overcharges.

P. Transfers from Reserves (3999) is the line available for entries shifting funds from other regional assets to the checking account.

XI. Expenses

A. Expenses of operation, with explanatory notes, are listed below with account numbers in parentheses.

B. Executive Committee (4010) expenses, usually involving travel, room, meals etc. for this committee's functions, are recorded on this line.

C. Accreditation Committee (4020) expenses, usually involving travel, room, meals, etc. for this committee's functions, are placed on this line.

D. Accreditation Stipend (4025) is the line for payment of an annual stipend to the Accreditation Committee Chair.

E. Certification Committee (4030) expenses, usually involving travel, room, meals, etc. for this committee's functions, are recorded on this line.

F. Certification Stipend (4035) is the line for payment of an annual stipend to the Certification Committee Chair.

G. Other Committee, Task Force, and Leadership Activity expenses, usually involving travel, room, meals, fees, stipends, etc. are recorded on the following account lines: Ethics Committee (4040); Finance Committee (4050); Standards Committee (4060); Nominating Committee (4070); Strategic Planning Committee (4080); History Committee (4090); Annual Conference Committee (4120); Clinical Member Initiative (4210); Puerto Rico Initiative (4220); REM Network (4230); International Conference (4260); and Conference (4500).

H. The Budget and Investment Committee is authorized to approve grants and scholarship aid within set criteria and timelines, up to the annual amount budgeted.

I. The Conference Committee will use a budget as the basis for its work.

J. Under Continuing Education (4900), Women Supervising Women (4902) is self-supporting. The Seminar on Supervision (4903) is subsidized.

K. Two accounts are subsumed under the Regional Director line (5000): RD Stipend (5010) and RD Travel (5030).

L. Hospitality (5530) covers cards, flowers, etc. for supervisors on special occasions, including serious illness and bereavement.

M. Office (6500) includes postage, office equipment and supplies. Office telephone expense has a separate line (6520).

N. The Information Services (7500) line is primarily for expenses incurred in the production and distribution of the East by Northeast newsletter. The newsletter editor receives the Information Services Stipend (7550).

- O. Web Page (7560) is the line for fees paid to the web site host and link verification service, and for domain name registration.
- P. The Web Master Stipend (7570) is paid for maintenance of the web page.
- Q. Professional Services Audit (8020) covers the expense of the annual audit.
- R. Grants (9000) is used to receive ACPE funds for subsidizing travel to the international pastoral care conference.
- S. Other (9500) covers minor expenses not defined elsewhere.
- T. Accounts to record transfers are: Regional to National (9521); and Transfers to Reserves (9999).

XII. Financial Calendar

- A. January: Treasurer assembles materials for annual audit. Regional Director begins follow up on delinquent ER Center fees. Treasurer reports on finances at Executive Committee meeting.
- B. February: On February 1 Treasurer submits financial data to auditor. Regional Director submits Forms 1096 and 1099 with IRS no later than February 28, with copies to appropriate state authorities.
- C. March: Treasurer receives audit report and forwards to ACPE before March 1.
- D. April: Treasurer reports on finances at Administrative Board meeting.
- E. May: Treasurer reports on finances at ER Annual Meeting.
- F. June: Budget & Investment Committee solicits and receives budget requests from all standing committees, task forces, and Executive Committee. Regional Director notifies Accreditation Committee Chair of Centers six months in arrears re ER Center fee and student fee payments.
- G. July: Treasurer reports on finances at Executive Committee meeting.
- H. September: Regional Director bills centers for \$250 ER accreditation fee and \$50 per student unit for the previous September 1 to August 31.
- I. October: Treasurer reports on finances and submits proposed annual budget at Administrative Board meeting for approval at the ER Business Meeting. Center fees due October 1.
- J. December: Treasurer prepares financial data for annual closing.

XIII. Supplementary Detail

- A. Quicken Premier 2004 software provides the ER accounting system structure.
- B. The checking account is with Commerce Bank/Pennsylvania NA.
- C. The money market and mutual fund accounts are with Morgan Stanley Dean Witter, 889 Harrison Avenue 2nd floor, Riverhead, NY 11901. (800) 326-5960.
- D. The auditing firm is Westbrook, McGrath, Bridges, Orth & Bray, 2750 Premiere Parkway, Suite 800, Duluth, Georgia 30097. Contact person: Charles Orth, e-mail address: corth@wmgocpa.com (770) 622-9885 ext 14.

- E. If the ER audit report is filed with the ACPE after March 1, ACPE assesses a \$100 fine.
- F. The Student Unit Fee is \$50 per student unit. The Region bills the Centers on September 1, with a due date of October 1. Should the bill be in arrears for six months, the Accreditation Committee Chair shall be notified. The adjustment period for center errors shall not exceed three years.
- G. The annual Center Accreditation Fee is \$250. The Region bills the Centers on September 1, with a due date of October 1. Should the bill be in arrears for six months, the Accreditation Chair shall be notified. The adjustment period for center errors shall not exceed three years.
- H. Certification Fees are: for Readiness, \$150; all other appearances, \$200.
- I. Those incurring travel, meal and other expenses associated with regional leadership activity are reimbursed using the ER Expense Form (attached) by submitting it to the Treasurer within 30 days. Auto travel expense is paid at the current IRS reimbursement rate.
- J. Auto travel to and from the Seminar on Supervision is reimbursed at the current IRS rate in full if two or more participants drive together, and at 50% of that rate if participants drive alone. The Northeast Region contributes \$500 per year to the costs of SOS. Supervisors are asked not to submit travel expenses unless hardship is claimed. Students are charged \$40 room and board, double occupancy; supervisors, \$60 double occupancy; and \$80 single occupancy for all.
- K. The Northeast Region share of the costs of production of the East by NorthEast hardcopy newsletter is \$1,700 per year.
- L. The Webmaster stipend, \$150 per month, is shared equally by the Eastern and Northeast Regions, and is paid to Delta Communications (the Rev. John F. Teer, Ph.D.), 2802 Lazy Lake Drive, Harlingen, TX 78550-8636.
- M. The website host, Sand Dollar Software, Inc., 1549 Clairmont Road, Suite 202, Decatur, GA 30033, receives \$50 per month, shared equally by the Eastern and Northeast Regions. The \$44.75 domain name five-year renewal fee, also shared equally by the Eastern and Northeast Regions, was paid in December 2004 to Delta Communications at 2802 Lazy Lake Drive, Harlingen, Texas 78550. The \$99 per year link verification service is provided by SEVENTWENTYFOUR Inc., 60 Industrial Pkwy, PMB 835, Cheektowaga, NY 14227, and again is shared equally by the two regions.