FINANCIAL POLICIES

OF

THE ASSOCIATION FOR CLINICAL PASTORAL EDUCATION, INC.

2014
I. Introduction

In order to insure that financial resources of the Association for Clinical Pastoral Education, Inc. (hereafter referred to as "Association") are utilized for the accomplishment of the Association's goals and objectives, the following policies are adopted by the Association.

II. General Policies

1. The fiscal year is the calendar year.

2. The Annual Member meeting held each year is authorized to adopt the annual income budget. [Bylaws, Article 4, Section 4.01 (v)] Association expense budget is approved by the Board.

3. The Association will use a one-year budget process. This means anticipated income and expenses will be reviewed annually for the next fiscal year.

4. Association financial records are available to members.

5. The Board shall employ an Executive Director [Bylaws, Article 7, Section 7.08], who will oversee/manage the budget and implement the financial policies of the Association.

6. The Association will establish a national office with staff and budget.

III. Budgeting Process and Budget Monitoring

1. The Executive Director or designee shall annually prepare a preliminary budget for the next business year. The preliminary budget will be brought to the annual meeting of Finance Committee for consideration prior to the ACPE Annual Conference.
2. All persons responsible for managing line items within the ACPE annual budget shall submit an annual request for the next year's proposed budget at least sixty (60) days prior to the annual meeting of the Executive Director and Finance Committee. The request will include an explanation for any significant variances in the previous year. In the absence of an explanation, the Executive Director and Finance Committee will propose a budget item which reflects the lesser of the amount spent in the previous year or past year's approved budget amount.

3. The Finance Committee shall review the proposed budget and present that reviewed budget to the Board of Representatives for consideration [see Bylaws, Article 6 for additional committee responsibilities]. This budget shall include recommendations for:

   A) Board, Commission, and Committee expenses;

   B) the national office expenditures;

   C) membership fees;

   D) and, staff salary and benefit increases awarded in response to evaluations of the Executive Director and staff performance:

      i) The Personnel Committee is authorized to allocate these funds (up to the maximum increase recommended by the Finance Committee and approved by the Board) for the Executive Director's salary.

      ii) The Executive Director is authorized to allocate salary increases for the Staff. The Executive Director may vary individual salary increases above/below that recommended by the Finance Committee but the total dollar amount of staff salary increases may not exceed the amount allocated by the Finance Committee and approved by the Board. Salaries shall be determined in accordance with the policies of Emory University.

      iii) The Executive Director is authorized to allocate (i.e., annual end of year) gifts for Staff on a reasonable basis within budgeted amounts. Gifts $100 or more will be reported through Emory University payroll and included with the employee’s income for W-2 purposes.
4. The Board shall present a proposed budget to the Annual Member Meeting. This budget shall include fees established by the Board to meet the financial obligations of the Association. Income is approved by the Membership to meet the needs of the Association expenses as pre-approved by the Board of Representatives.

5. The Executive Director or designee shall ascertain the preparation of financial reports with commentary for the Board and the Finance Committee. Upon completion of the monthly financial statements (22nd of each month), email to the Treasurer and all Finance Committee members, quarterly to Chairs and Board members. The Finance Committee will provide guidelines for expenditures in order to facilitate cost containment.

6. Chairpersons shall oversee spending of the budgeted funds for their commission, committee, or other entity. The spending will be in keeping with the approved budget requests.

7. No line items will be over-spent without the prior approval of the Treasurer. Quarterly reports shall be sent out from the national office to the person in charge of each line item regarding the amount spent up to that point.

8. The President, Executive Director, and Treasurer must approve all expenses beyond budgeted expense (over $1,000.00).

9. Budgeted funds not spent in a given year are not carried over to the following year, but may be escrowed for future use for a specific project at the discretion of the Board of Representatives.

10. The Finance Committee will review Board Designated Funds annually and if monies are left in a line item, the Finance Committee will make a determination about returning these monies to the operating budget or continuing the monies in that line item for review the following year.

11. Proposals made to the Board for funding, i.e. pilot projects, new initiatives, standards changes, will have a financial analysis as a part of the proposal. The financial analysis will include budget implications for the project, initiative or change. The Finance Committee may serve as a consultant for these financial analyses.
IV. Capital Budget Procedures

1. Annually, the Finance Committee (with Board approval) will authorize a deposit amount equal to the previous year’s annual depreciation into a Capital Cash Management account.

2. At the Annual meeting of the Finance Committee, the Executive Director will submit a prioritized list of capital items to be purchased in the next budget year.

3. A capital purchase shall be considered any fixed asset, furnishing or equipment with a value of more than $750.00.

4. The Finance Committee will approve the capital purchases to be made, and identify any that are to be deferred and any that are denied.

5. If the need for a capital purchase arises during the year, the Executive Director will submit a request for approval to the Treasurer, who will approve, defer or deny the request.

6. Once a capital purchase is made, the Executive Director shall add it to the inventory list of capital assets and remove any capital asset that is taken out of service.

7. The Accountant and the Insurance Agent for ACPE shall be notified of all changes.

V. Fiscal Accountability

1. The Treasurer must authorize transactions for $10,000.00 or above. Any two authorized signatures are required for any transaction over $5,000.00.

2. Those authorized to sign checks shall be the President, Treasurer, Executive Director, Associate Director, and Operations Manager.

3. When appropriate, ACPE bank balances should be divided among several banking institutions, in order to cover the deposit in each account to the amount insured by the FDIC. [Spring 2013, Motion #20]

4. A standardized "Chart of Accounts" is used for all regional ACPE financial records. The Financial Accounting Specialist, in conjunction with the ACPE accountant of record, will provide a 4-digit numbering system for
these accounts. Requests for additional accounts should be directed to the ACPE Financial Accounting Specialist.

5. Regions doing business on its own behalf or on behalf of ACPE, shall do so in the name “XXX Region, ACPE, Inc.” Any contract whose total liability that exceeds the Region's fiscal resources at the time of the inception of the contract or any contractual agreement containing a “hold harmless”, “indemnification” or “cancellation” clause with financial implications shall be approved by the ACPE Treasurer.

6. An annual audit shall be prepared for regional and national budgets on an accrual basis. The national audit will include all regions, networks and any other affiliated entities within ACPE. These audits shall be conducted by certified public accountants and must conform to generally accepted accounting practices.

Any regional audits prepared by the ACPE CPA will be coordinated directly between the region and the CPA. All materials must be received by the ACPE CPA no later than March 1st. Any regional audits not prepared by the ACPE CPA must submit a formal audit report to the ACPE national office no later than by March 15th of each year. A copy of the current year's Regional Financial Rate Schedule (Fees) must be included with the audit sent to ACPE. Failure to meet this due date will result in a $250.00 fine. The ACPE Board of Representatives will be immediately informed of any such delinquency as it impacts the national audit obligations.

The audits will be provided to the Business Manager for review by the auditing firm of record for the national association, who will report the results of the review to the Board of Representatives. The review will insure that each regional audit:

A) has been received on time;

B) is accompanied by an Auditor's credentials, and a statement saying that the records comply with generally accepted accounting practices;

C) includes a list of the region's fees;

D) has a schedule attached of securities held at the end of the year, reflecting a separate total for each type of security (i.e., U.S. Government Obligations, Corporate Stocks, Corporate Bonds, Mutual Funds (stock or bond) and Other); additionally, each
Region should identify any stock holding that represents five percent (5%) or more of the outstanding shares of stock of the same class for a particular company; and,

E) has a schedule attached of grants to individuals and organizations reflecting the grantee name, address, grant amount and a description of the grant activity; identify any grant given to a party related to any person or entity with an interest in ACPE, such as a director, officer or trustee.

7. The Treasurer, elected by the Annual Member meeting, is responsible for overseeing the financial standing of the Association and shall report to the President and the Board on the financial condition of the Association. [Treasurer's duties can be found in the Bylaws Article 7, Section 7.07.]

VI. Fees

1. Upon recommendation of the Finance Committee, the Board will establish fees for the Association, subject to approval by the Annual Member meeting.

2. All categories of ACPE membership, with the exception of Network Members, shall receive an invoice annually by January 1st and shall pay an annual fee. If payment cannot be made by March 31st, it is the responsibility of the member to consult with the national office regarding payment plans. As the Association relies on the income from member dues to do its business, all members who have not paid their fee by June 30th will be sent notice with a late charge added, as set annually by the Finance Committee.

3. Supervisors will receive an annual invoice to pay their annual fee as a part of continuing their membership and supervisory credentials. Supervisors who have not paid their fee by June 30th will be sent a notice with a late fee charge of $100 added.

Supervisors who have not paid within nine (9) months will be referred to the Regional Director of the respective region who will attempt to collect the fee.

The names of any supervisors who have not paid their fee during the calendar year will be taken to the next Spring Board meeting, where the Board will:
A) place the member on an inactive status;

B) declare a hardship condition, thereby, waiving the membership fee for that calendar year; or,

C) declare the supervisor to be "not in good standing in the Association." Supervisors declared "not in good standing" will be notified of this action, as will the supervisor's endorsing body, Regional Director, and the supervisor's center. The supervisor may be reinstated as a member in good standing by remitting the previous year's membership fee and penalty assessment, at which point the Executive Director would notify the supervisor, the supervisor's endorsing body, Regional Director, and center that the supervisor is now in good standing.

If the fee and penalty are not paid eighteen (18) months after the June 30th due date, the person will be moved to inactive status. The person, the Regional Director, the Regional Certification Committee Chair, and administrator to whom the person reports will be informed of the change of status.

When the Board of Representatives waives the Supervisor Certification fee for any person, that amount is to be forgiven and removed from the books. Further, such request will be honored for up to three consecutive years. If a supervisor cannot pay the fee for the third year, the fee will be forgiven and the supervisor placed in the Inactive Supervisor membership category and the Regional Certification Committee will be notified of said action.

4. Emeritus Supervisors named after May 2001 will be expected to maintain their membership in ACPE by paying the appropriate Annual Retired Active or Inactive Supervisors membership fee. The national office will bill these supervisors annually.

Emeritus Supervisors designated in or prior to May 2001 will continue to have their annual fee waived, but will be annually invited to make a contribution to cover publication and mailing costs of their membership. However, should an Emeritus Supervisor named in or prior to May 2001 choose to keep active certification status, in consultation with the regional certification committee, and should s/he elect to supervise students again at some time in the future, it is expected that the supervisor (or the institution for which the supervision is done) will pay the appropriate Retired Supervisor Membership Fee.
5. Retired Inactive Supervisors will be billed for membership for one year at a time. If the fee is not paid, no penalty will be charged and the supervisor will be billed for one year only. The following year the supervisor will be billed for that year only and the same process will continue.

6. Accredited centers, clusters, systems and candidacy centers (herein referred to as “center”) will receive an annual invoice by January 1st and pay an annual fee as part of maintaining their continued accreditation. A "Late Fee" charge of fifteen percent (15%) of the regular fee will be added if payment of the fee is not received in the ACPE national office by June 30th.

Should a center have dual membership (ex., Seminary and Accredited Center) the fee for the highest charge and one half of the lower will be paid.

The Annual Center membership fee is calculated, using the formulated "weighting scale", based on Student Units reports submitted online for a 12 month period (fall Yr 1 – Summer Yr2). Centers failing to submit student unit reports within the required 45 days after the end of the unit, will be reported to the Accreditation Commission.

Should a center offer half (½) units, the annual fee will be based on these ½ units as such and then the total will be rounded to the next full level (i.e., 5 full units + 3 half units = 4.5, rounded to 5 on the fee scale or 10 full units + 7 half units = 13.5, rounded to 14 on the fee scale).

A) A center experiencing hardship with center fees may request an adjustment by submitting a letter of request to the Budget and Investment Committee, through the Executive Director, by April 1st of the year of the bill.

B) A center that has not paid their annual fee within nine (9) months, nor requested any consideration for hardship, will be referred to the national Accreditation Commission for consideration and any action.

7. When a center requests termination of Accreditation, the national office will determine if there are outstanding fees. When such fees exist, the Executive Director will send a letter to the supervisor and to the appropriate administrator / designee. The letter will include:

   A) notification of outstanding fees;
B) expectation that these fees will be paid within sixty (60) days;

C) notification of options to ask for a hardship adjustment or to establish a payment plan; and,

D) notification that the national Accreditation Commission will not act upon that the center’s request for termination until the fees have been paid.

A copy of this letter will also be sent to the national Accreditation Commission.

If no CPE supervisor is on site, the letter will go to the administrator / designee at that center, with a copy to the national Certification Commission.

A personal contact (phone or visit) will be made by the ACPE Executive Director, or the appropriate Regional Director, to discuss payment of late center fees. The contact will occur after the first notice and before the second notice.

If there is no response to the letter within sixty (60) days, a follow-up registered letter will be sent by the Executive Director.

If there is no response to the second letter, the Executive Director will report to the Board for appropriate action.

8. Fees will be charged for Certification and Accreditation Reviews at both the national and regional levels.

9. Each region shall pay an annual fee for a portion of the ACPE’s professional liability insurance based on the number of accredited centers, CPE Supervisors (Active and Retired Active), and Associate Supervisors in the region. The nine regions shall proportionately pay 50% of the total annual premium of said professional liability insurance.

10. There shall be a conference budget prepared for each conference sponsored by or affiliated with ACPE, at least twelve months before the conference utilizing the template developed by the Finance Committee as a guide. All Conference registration fees and special event fees will be determined and charged in order to offset the expenses of the conference. Each conference is expected to generate revenue as determined by the budgeting process for that respective year and event. Surplus revenue
from any Conference or event will be escrowed to the ACPE Conference Reserve Fund.

All Conference or event funds will be handled as a separate fund in the ACPE financial records, so that only the anticipated net income from the conference is to appear in statements of the operating fund.

11. The ACPE national office will provide an updated "List of Association Fees" prior to the beginning of a new year through publication in the ACPE News.

12. A returned check fee will be charged for any insufficient fund item returned.

13. A service charge will be assessed to regions for any credit card or electronic payment transaction processed by the national office on the region’s behalf. An additional charge will be added if the national office plays any role in the collection of such funds (i.e., WWAF submission for the government entities).

14. When hardship consideration is requested, the Executive Director, in consultation with the Treasurer and CFO, is authorized to offer and establish an installment plan for the payment of any fees to ACPE, to be paid within the year. If a plan is determined, the Executive Director has the discretion to waive any late fees. If a payment plan is not feasible or appropriate, collection efforts and referral will be made in keeping with ACPE policies as stated in this section.

VII. Endowment

1. All ACPE Endowment Funds have been transferred to the Foundation for CPE. Their management is under the direction of FCPE. It is the expectation of ACPE that those funds will be maintained as permanently restricted and that no more than eighty percent (80%) of the earned interest and dividends less expenses, not to exceed five percent (5%) of the principle will be made available for expenses of the FCPE. This will be based on the interest and dividends earned the previous fiscal year.

2. In the event of that ACPE receives a donation to the endowment those funds will be transferred to the FCPE. Prior to transfer, ACPE will ascertain the donors intent for these funds. The donor of funds will be informed that the funds will be moved to FCPE as have all endowment funds and given the
options of designating the funds for a particular purpose, of designating the funds as permanently restricted or of designating the funds as unrestricted. In the event that the donor does not specify the gift to ACPE for the endowment, the donor will also be asked about whether the intent is for the funds to be used for some special purpose by ACPE or given to the FCPE with the options as stated above.

3. ACPE will make every effort to educate donors prior to the provision of the gift that contributions should be given directly to the FCPE.

VIII. Business Travel, Expense Reporting and Reimbursement

1. Board of Representatives and the Finance Committee Responsibility
   The Board, upon recommendation from the Finance Committee, will establish all financial policies including room and board and daily per diem reimbursement rates annually.

2. Traveler Responsibility
   The Travel Policies apply to directors, staff, non-employee Leadership personnel and students/volunteers, traveling on behalf of the Association and seeking reimbursement or payment for travel-related expenses from organizational funds, regardless of the funding source. Individuals traveling on behalf of the Association should exercise reasonable judgment when incurring travel expenses. Travelers are responsible for ensuring that incurred expenses and related reimbursement or payment requests comply with all applicable policies and authorizations and are supported with valid receipts and other documentation as required. The traveler's signature on the Expense Report affirms that these responsibilities have been met. Travelers are responsible for adhering to the expense reporting and reimbursement or payment process described.

   It is the responsibility of any appointed representative to comply with all policies, including timelines. If for any reason, the appointed representative is not able to participate, it becomes the responsibility of the representative and/or body which is represented (region or network) to identify a substitute representative, and to inform them and provide assistance with these policies. Any substitute representative's expenses that fall outside of ACPE policies will need to discuss reimbursement with their region or network.
3. **Authorized Business Expenses**

Lodging – Leadership representatives are expected to share rooms with others so that reimbursement per person will be at half the double occupancy rate of the host hotel. Members making single room arrangements may be reimbursed up to one-half (1/2) the double occupancy rate of the host hotel. Representatives are expected to stay at the host facility; lodging at other locations will not be reimbursed unless there were no rooms available at the host facility.

Travel Fares - Representatives conducting Association business are encouraged to use the designated agency if one is designated by ACPE, in seeking the best travel fare possible. If no such agency is designated for a meeting, then any booking method may be used to obtain the best travel fares possible to meetings. The agency should be requested to provide the least expensive available fare. ACPE will pay travel fare for Board, Commissions, and Committee persons performing Board, Commission or Committee functions up to a cap to be recommended by the Finance Committee and approved by the ACPE Board on an annual basis for an economy fare that would have been purchased at least 28 days in advance. Pre-approval for travel fare that exceeds the cap or is outside the 28 days advanced purchase must be obtained from Board President or appropriate Commission/Committee chair and the Executive Director or Associate Director. Any purchase made outside of these parameters will be reimbursed, with appropriate documentation of purchase/expense, at a maximum of the amount used for that respective years budgeting. Travelers utilizing airline or other club member points or discounts, will only be reimbursed for their actual out-of-pocket costs. A letter confirming an in-kind donation up to the value of the ticket may be provided by ACPE to the traveler upon request.

Rental Cars - Members will be reimbursed for rental vehicles only when absolutely necessary to conduct Association business or when this is more economical than other ground transportation and will reduce overall expense to ACPE. ACPE will not reimburse for both a rental and mileage costs.

Taxis – Members are reimbursed for taxis only in the absence of a shuttle service, or other low-cost ground transportation options.

Mileage - Mileage will be reimbursed at the current IRS rate; mileage in place of air travel will be reimbursed only up to the comparable 28 day advanced fare costs. A printed quote representing an appropriate flight and timeline is required for the mileage reimbursement. In the absence of such documentation, mileage will not be reimbursed.
Luggage Fees - One suitcase at standard rate – usually up to 50 lbs. - is acceptable for general business travel. Excess luggage fees will be considered only for carrying of materials, as opposed to shipping fees that would otherwise be incurred. To request consideration of excess luggage fees, you must discuss with your Chair in advance when anticipated, and then attach your receipt with written explanation to the Report form.

Meals – A daily rate (Per Diem) will be recommended by the Finance Committee and approved by the Board annually. All meals purchased for the day must not exceed the established amount as indicated on the Expense Reporting form. Participation in a catered meal will deduct from the maximum allowable for that meal. It is not acceptable to submit a request for reimbursement for a meal when a catered meal has been provided as part of the meeting or conference.

No alcoholic beverages will be purchased or reimbursed by ACPE.

Miscellaneous – Telephone/fax expenses, shipping, etc. are allowable with explanation and receipts as appropriate.

Other Association Business – Directors, Staff and Officers may use the credit cards for paying other costs related to the Association.

4. **Responsibility of Higher Level Approvers**

   Higher Level Approver must ensure that:

   - the traveler is aware of the Association Policy in advance of the travel;
   - travel expenses were incurred while conducting authorized Association business;
   - travel expenses were necessary, reasonable and consistent with Association policies and the stated business purpose;
   - an expense report includes the required documentation; and
   - travel expenses meet any and all Sponsored Program guidelines, if applicable,
   - that all timelines for reserving accommodations and travel have been met,

No individual may approve his/her own expenses for Association reimbursement. The following persons are responsible for specific spending authorization:

President: Board of Representatives
Treasurer: Special Projects
Executive Director: President and President-Elect,
Commission, Committee, and Task Force
Chairpersons
Staff Expenses, Office and Plant Expenses,
Other Budgeted items

Associate Director: Staff Expenses, Office and Plant Expenses,
Other Budgeted items

Chairpersons: Committee and Committee members’ Expenses for meetings, with final approval by the Exec. Director

Respective Conference Chairs: Annual Conference Expenses

It is the responsibility of any appointed representative to comply with all policies, including timelines. If for any reason, the appointed representative is not able to participate, it becomes the responsibility of the representative and/or body which is represented (region or network) to identify a substitute representative, and to inform the substitute and provide assistance with these policies. Any substitute representative with expenses that fall outside of ACPE policies will need to discuss reimbursement with their region or network.

Chairpersons will sign higher approval for all requests from individuals as stated above; however, Chairpersons will not authorize any expense that falls outside of ACPE policies. Substitute representatives with denied expenses may be referred back to their region or network to discuss consideration of regional or network reimbursement.

5. Use of ACPE’s Corporate Credit Card

The Association may, at its judgment and discretion, provide corporate credit cards to Directors, Staff, President or President-elect. The use of ACPE’s credit card is subject to the terms and conditions outlined with the ACPE Financial Policy Manual. Reporting and documentation of all expenses by the individual is critical, in accordance with accepted accounting standards.

All individuals that receive an ACPE Corporate Credit Card are required to accept the terms and conditions of use and reporting, by the signing a Cardholder Agreement form prior to receiving his/her card.

Individuals may choose not to accept the Corporate Credit Card. However, all expenses will need to be submitted in accordance with the policy to the national office for reimbursement after the travel is completed.
It is the responsibility of the individual card holder:
- to safeguard the credit card and the account number at all times, lost or stolen cards must be reported to the issuing authority and the national office immediately;
- to be the sole user of the credit card and/or account number;
- obtain and retain original itemized receipts for goods and services purchased;
- submit the Expense Report form and documentation promptly to the national office within the 30 day requirement;
- surrender the credit card and corresponding support documentation to the national office at time of resignation or termination from designated position with the Association;
- take any other steps necessary to ensure that the credit card is used only for authorized purposes.

The standard Corporate Credit Card monthly spending limit will be determined by the individual's anticipated expenses to perform the duties of their respective role. The standard single transaction limit is $600.00. Requests to increase the standard spend or transaction limit must include an explanation of the business purpose for the request and must be approved by the Executive Director. Any increase will be a temporary adjustment, allowing for a specific purpose.

All Corporate Credit Card transactions must be made for the sole use and benefit of the Association, and by the individual to whom the Card is issued. Personal purchases are not permitted under any circumstances as per the terms and conditions of this policy.

It is the cardholder's responsibility to maintain appropriate supporting documentation for each Corporate Credit Card transaction. All receipts must be forwarded to the national office along with a completed Expense Report form.

Violation of policy and/or the duties and responsibilities as stated within policy, will result in further action by the Association, up to and including suspension of card privileges, in accordance the ACPE policies.

Fraudulent use of the Purchasing Card will result in actions being taken in accordance with the procedures established in Financial Policies and the law.

The Financial Services staff is authorized to review Corporate Credit Card purchasing activity to ensure compliance with all policies. The Executive Director
is authorized to issue an invoice and/or to suspend the Corporate Credit Card privileges of any Cardholder who is deemed to be in violation of any segment of policy.

Upon the return of any card, whether terminating or card suspension, the national office will destroy the card and notify the issuing agency to ascertain its permanent cancellation.

6 Expense Reporting and Reimbursement

Reporting and documentation of all expenses by the individual is critical in accordance with accepted accounting standards. Travelers are required to submit a completed Expense Report for all expenses related to each business trip.

1) Requests for reimbursement of personal funds used will only be considered after purchase is made or the completion of the trip.

2) Any unusual or group expenses must be explained in writing along with the Expense Report.

3) To facilitate timely reimbursement or payment and cost center reporting in the proper period, completed and approved Expense Reports must be submitted to the National Office within 30 days after concluding the business trip. (14 calendar days if a cash advance was provided).

4) Expenses incurred by a group of individuals traveling together for business purposes may be incurred by one person. A list of all business travelers must be attached to the Expense Report.

5) Extenuating circumstances which prevent submission within the designated timeframe of 30 days (14 days if a Travel Advance was provided) are expected to be rare. Circumstances that may justify an exception include:
   - Extended personal illness
   - Death in the family
   - Unanticipated leave of absence
   - Travel outside the country for an extended period of time and documentation cannot be readily submitted.

Extenuating circumstances must be provided in writing and included in the Expense Report. The request for consideration will be reviewed by the
respective Chairperson and final approvals will be made by the Executive Director.

7. **Receipts**

1) All original receipts are required for Expense Reporting of items charged to the Corporate Credit Card. Meals must be itemized and all receipts included.

2) For reimbursement requests, all travel and lodging receipts are required. Meals up to the daily per diem maximum may be claimed in lieu of receipts. Original receipts for all miscellaneous transactions $10 or more are required for reimbursement.

3) Personal items such as telephone calls, movies, cleaning cost, etc., will not be reimbursed. Expenses for ACPE business (i.e., telephone, FAX, etc.) should be claimed as miscellaneous expense.

4) An acceptable receipt is a document that contains:
   - transaction date
   - name of merchant
   - item purchased or service provided
   - form of payment
   - amount
   - indication that the amount was paid

5) Acceptable receipts for airline tickets vary with the type of ticket:

<table>
<thead>
<tr>
<th>TYPE OF AIRLINE TICKET OR TRANSACTION</th>
<th>APPROVED FORM OF RECEIPT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electronic ticket</td>
<td>Itinerary/Invoice, or, Boarding pass and credit card statement</td>
</tr>
<tr>
<td>Printed ticket</td>
<td>Original passenger receipt coupon</td>
</tr>
<tr>
<td>Change/cancellation penalty</td>
<td>Documented proof of additional charge and accompanying business reason for changing</td>
</tr>
</tbody>
</table>

6) Acceptable receipts for other types of travel-related expenses are:

<table>
<thead>
<tr>
<th>TYPE OF EXPENSE</th>
<th>APPROVED FORM OF DOCUMENTATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mileage for use of personal vehicle</td>
<td>MapQuest or similar printout</td>
</tr>
<tr>
<td>Car rental</td>
<td>Receipt from rental company with</td>
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</table>
breakdown of costs, vehicle, daily rate, taxes, all fees. Credit card receipts alone are not acceptable. ACPE does not pay for supplemental insurance coverage, as sold by the rental car agencies.

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
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<tbody>
<tr>
<td>Personal meals</td>
<td>Itemized original receipt, unless daily per diem claimed in lieu of receipts for entire trip.</td>
</tr>
<tr>
<td>Hotel charges</td>
<td>Itemized receipt with a zero balance</td>
</tr>
</tbody>
</table>

7) Travelers splitting their travel expenses between two parties may submit copies of receipts. The original receipts should be provided to the party covering the majority of the expenses. Detailed information/additional explanation of the split expenses must accompany Expense Report submitted to ACPE. Under no circumstances should any expense be reimbursed or paid for by more than one party.

8) Foreign currency receipts should include supporting documentation indicating the U.S. dollar equivalent amount based on the currency exchange rate in effect on the day the expense was incurred.

9) A “Lost Receipt Form” must be completed and submitted with the Expense Report for any expenses $10 or more if original receipts are unavailable. If a personal credit card was used, a copy of the credit card statement must accompany the affidavit. If a check was used, a copy of the cancelled check must accompany the affidavit.

10) Failure to comply with policy and/or the duties and responsibilities as stated within policy, will result in further action by the Association, up to and including the denial of reimbursement, in accordance the ACPE policies.
As ACPE’s Director, Staff Member, President or President-elect, I have been provided a copy of the ACPE Financial Policy, VIII. Business Travel, Expense Reporting and Reimbursement.

I have read, understand and agree to all of the terms and conditions of the ACPE Financial Policy on Business Travel, Expense Reporting and Reimbursement as stated in the attached document.

- I DO wish to receive an ACPE Corporate Credit Card for my sole use in serving ACPE travel/business.
- I DO NOT wish to receive an ACPE Corporate Credit Card, and will seek reimbursement as appropriate for all ACPE travel/business expenses.

**Printed Name (This will also be used to appear on the card)**

<table>
<thead>
<tr>
<th>Printed Name (This will also be used to appear on the card)</th>
<th>Signature</th>
<th>Date</th>
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**Address Where Card is to be Delivered:**

______________________________________________________________

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<tr>
<th>For Office Use Only:</th>
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<tbody>
<tr>
<td>Commission/Committee</td>
</tr>
<tr>
<td>---------------------</td>
</tr>
<tr>
<td>Account Number Assigned</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Card Provided by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Method of Shipping</td>
</tr>
<tr>
<td>-------------------</td>
</tr>
</tbody>
</table>

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**LOST OR DESTROYED RECEIPT FORM**

**MISSING RECEIPTS**
Individuals must attempt to obtain a copy of the original receipt from the vendor for all travel costs as described in the ACPE Financial Policy, Section VIII, Business Travel, Expense Reporting and Reimbursement. Lost or destroyed receipt form must be signed by both the individual and authorized signer with a complete explanation of the expense if a copy of the receipt is unobtainable. Missing Receipt Forms lacking the required information or documentation will be returned to the authorized signer, unpaid. For complete information on expense reporting, please refer to the Association for Clinical Pastoral Education’s Financial Policy Manual, Section VIII, Business Travel, Expense Reporting and Reimbursement.

<table>
<thead>
<tr>
<th>Airline Ticket Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>In the event of a missing airline receipt (last page of the ticket stub), the affidavit must be accompanied by some form of documentation. The agency issuing the original ticket must be contacted and a copy of the receipt requested. All agencies are required by the Airline Reporting Commission to keep copies of every ticket they issue. If the traveler is unable to obtain a copy of the airline receipt, a copy of the boarding pass or the itinerary must be included with the missing receipt affidavit.</td>
</tr>
<tr>
<td>I certify that the air travel for which I seek reimbursement was for the sole purpose of ACPE business and fell within the parameters of the ACPE Financial Policies. I have contacted the agency and was unable to obtain a copy of the ticket receipt.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hotel Folio</th>
</tr>
</thead>
<tbody>
<tr>
<td>The IRS requires a hotel folio or itemized bill for ALL lodging payments.</td>
</tr>
<tr>
<td>I certify that the hotel stay for which I seek reimbursement was for the sole purpose of ACPE business and fell within the parameters of the ACPE Financial Policies. I have contacted the hotel and was unable to obtain a copy of the ticket receipt.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dates</th>
<th>Hotel/City</th>
<th>#of Nights</th>
<th>Daily Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>______</td>
<td>__________</td>
<td>__________</td>
<td>__________</td>
<td>______</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Car Rental Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td>I certify that the rental car for which I seek reimbursement was for the sole purpose of ACPE business and fell within the parameters of the ACPE Financial Policies. I have contacted the hotel and was unable to obtain a copy of the ticket receipt.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dates</th>
<th>Rental Company</th>
<th>Car Class</th>
<th># of Days</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>______</td>
<td>___________</td>
<td>__________</td>
<td>_________</td>
<td>_____</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Miscellaneous</th>
</tr>
</thead>
<tbody>
<tr>
<td>I certify that these miscellaneous expenses for which I seek reimbursement was for the sole purpose of ACPE business and fell within the parameters of the ACPE Financial Policies. I am unable to obtain a duplicate copy of the ticket receipt.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>______</td>
<td>______________________________</td>
<td>______</td>
</tr>
</tbody>
</table>

I, the undersigned, certify (a) that each expense described above, reported on expense report dated__________ was lost or not obtained, and (b) that these expenses have not nor will again be submitted to ACPE or any other organization for reimbursement or tax purposes.

Signature of Payee (required) _______________________________ Date __________

Authorized Signature (required) _______________________________ Date __________
IX. MISCELLANEOUS MATTERS

1. ACPE will work toward and maintain a reserve fund of thirty percent (30%) of the annual operating budget. When a reserve fund of thirty percent (30%) of the annual operating budget has accumulated, a policy of transferring surplus funds to the FCPE may be reconsidered.

2. ACPE provides the recipient of the Distinguished Service Award and the ACPE Helen Flanders Dunbar Award (or a person accepting on behalf of the recipient): one (1) complimentary registration and the cost of two (2) nights lodging at the national Annual Conference at which the presentation is being made; tickets to the Presidential Dinner (or the event at which the presentation is being made) for recipient and/or family members able to attend; and, one airfare to the conference.

   Each Supervisor Emeritus to be recognized in the current year, as well as the Immediate Past President, is provided with one (1) complimentary registration to the national Annual Conference, and two (2) complimentary tickets to the Presidential Dinner (or the event at which recognition of these persons is to be made) for that year only.

3. The purchase of merchandise, transcripts, etc. must be paid in full in advance of receipt of goods purchased.