



Financial Procedures Manual

September 2018

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Section 2: Financial Policies

Policy Number: 2.00001
Approved By: GPCI Board
Changes Authorized By: GPCI Board
Date Approved: 12/18/2008
Date(s) Revised: 03/07/2017; 09/16/2018
NCCA Standard: 4 Financial Resources

I. PURPOSE OF THE MANUAL

This manual has been designed as a reference for the Board and Treasurer of the Grant Professionals Certification Institute (GPCI). It includes fiscal policies established by the Board and fiscal procedures designed to implement those policies and provide simple methods to transact the organization's business affairs.

II. ABOUT THE ORGANIZATION

A. Corporate status: GPCI is a California based nonprofit corporation with Board representatives from across the United States.

B. Tax Exempt Status: GPCI is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (See IRS exemption letter, Attachment A). The GPCI Federal Employer Identification Number is 59-3779662.

C. Structure: GPCI is a not-for-profit organization with an elected Board of Directors. The business of the organization is carried out by policies set by the Board of Directors and executed by the GPA (Grant Professionals Association) staff and organization volunteers.

D. Fiscal year: GPCI operates on a calendar fiscal year, running from January 1 to December 31 of each year.

III. FISCAL MANAGEMENT POLICIES

A. GAAP: Except when noted, GPCI follows Generally Accepted Accounting Principles for nonprofit organizations.

B. Modified Accrual Accounting: GPCI utilizes a modified accrual basis of accounting, where books are kept on the cash basis for general operating purposes. Accrual basis financial statements are prepared for the Board which recognize accounts payable, accounts receivable and non-cash assets.

C. Equipment, Furnishings and Real Property: GPCI records equipment with a useful life of more than one year and cost of more than \$1,000 as an asset. Equipment with a useful life under one year and/or cost of \$999 or less is recorded as a current year expense.

D. Bookkeeping. GPCI maintains its books in QuickBooks, with separate categories for each type of revenue and expense. QuickBooks is backed up off-site through a back-up recovery service. Bookkeeping services are provided by the GPA Accountant.

E. Bank Accounts: GPCI maintains a general checking account and an interest bearing money market account and/or a Certificate of Deposit account. These are maintained in the same bank and are linked so that funds can be transferred back and forth. These bank accounts are generally maintained in a bank near the Grant Professionals Association (GPA) office.

GPCI maintains accounts where monthly bank statements are available via an online portal to GPA Headquarters and to the GPCI Treasurer. Each account is reconciled monthly by the GPA Accountant using QuickBooks. ***[See Policy 2.0004 Bank Reconciliation]***

F. Bank Deposits: All funds will be deposited within five regular business days of receipt by GPA. GPA staff will prepare all bank deposits. Additionally, photocopies are made of all checks and the copies attached to the deposit copy and filed. The deposit receipt from the bank is attached to the copies.

G. Budget: The Board of Directors adopts a comprehensive organizational budget for each fiscal year. The budget reflects all anticipated revenues and all anticipated expenses.

The budget process begins in the summer, when the GPCI Treasurer requests each committee to submit any extraordinary budget item over \$1,000 for the next fiscal year. Committees requesting funding must submit requests by October 1 for consideration for the following fiscal year. The Executive Committee will review committee requests to determine consistency with goals established for that fiscal year. The GPCI Treasurer, working with the GPCI President and GPA office staff will develop a consolidated organization budget that is reviewed and approved by the Board of Directors prior to the last Board meeting of the year.

H. Records: Copies of all bank information and documents received and managed including bank statements, deposit slips, reimbursements, and notices are maintained at the GPCI/GPA Headquarters office and are available for review upon request of the GPCI President or GPCI Treasurer. These records will be used to prepare monthly financial statements, prepare tax filings, and other regulatory filings.

I. GPCI Board Member Gift/Donation: GPCI Board members are required to make an annual donation in support of the institute. This is outlined in the “Personal Gift/Donation from GPCI Board Members” policy.

IV. INTERNAL CONTROLS POLICIES

A. Reimbursements. Prior approval from the GPCI Treasurer or GPCI President is required for any items to be considered for a valid reimbursement. The following procedures for reimbursement must be followed:

1. All items must have receipts presented for reimbursement.
2. The receipts must be totaled.
3. The items should be allocated to approved budget categories (i.e. travel, meals, copying) and what event the expenses are related to (i.e., Exam Administration, Scoring Panel) (See Category List, Attachment C).
4. The GPCI Treasurer or GPCI President verifies the total of receipts and the total of category items are the same.
5. All correspondence must be dated.
6. Requests for reimbursement must use the GPCI Reimbursement Form, Attachment B, and include name, address and phone number.
7. Expense reports and reimbursement requests should be on separate sheets of paper from deposits.
8. All reimbursement documentation must be submitted via email to info@grantcredential.org.
9. All reimbursement and payment requests are approved by the GPCI President or GPCI Treasurer and forwarded to the GPA Accountant for processing.

B. Authority to Commit Funds. [See Policy 2.00002] GPCI executive team members are elected by the GPCI board members and have a fiduciary responsibility to be stewards of the organization's financial resources. The GPCI Treasurer and GPCI President are responsible to ensure funds are used for appropriate purposes and are authorized to spend GPCI organizational funds. This procedure outlines the levels of authorization required to spend GPCI funds.

1. GPCI expenses less than \$500.00 and expenses incurred under GPCI approved contracts (i.e. testing center contract) will require the signature of one of the two authorized officers, either the GPCI President or GPCI Treasurer.
2. GPCI expenses of \$500.00 and more will require the signature of two authorized officers.
3. The GPCI President or GPCI Treasurer can not be the signer on an item where they are listed as the requestor/payee. For example if the GPCI President is the payee, the GPCI Treasurer must authorize the transaction and if two signatures are required, another officer (i.e. GPCI Secretary) should sign the form.
4. It is the policy of GPCI to grant authority to sign contracts to the President or Directors as long as the financial implications of the contract are provided for in the annual budget and approved by the Board of Directors. If the financial implication of signing a contract is not included in the GPCI budget, GPCI Board of Directors approval is required before the authority to sign the contract is granted.

C. Board Travel. The Grant Professionals Certification Institute may reimburse board members for travel required to conduct the organization's business. Each board member can be reimbursed for reasonable and necessary expenses to attend specially called board meeting and the administration of an exam or scoring panel.

1. Lodging – Lodging, as approved by the board, and may be made for board members through the GPA offices. The GPA staff upon request will make hotel reservations, which will be charged to the GPCI accounts.
2. Air Travel – The GPA staff may make travel arrangements (air, train, etc.) for board members. When this occurs, GPA staff will be instructed to use the lowest economical price available. If board members choose to make their own travel arrangements, they should be made at the lowest price and discussed with the GPA staff beforehand. If a board member chooses to use ground transportation such as driving, he/she will be reimbursed at the standard IRS mileage rate at an amount not to exceed the cost of a reasonable priced airline ticket to the meeting destination.
3. Meals – The General Services Administration Continental United States (GSA CONUS) per diem rates for the geographic area will serve as the maximum reimbursement at meetings. There will be no reimbursement for meals provided during meetings.
4. Ground Transportation – Travel to/from hotel or meeting location should be done at the most economical method. GPCI will only reimburse the amount of a one-way shuttle or taxi, whichever is the least expensive. If transportation is by personal automobile, reimbursement will be at the standard IRS mileage rate. (Exceptions will be considered after discussion with the GPCI Treasurer or GPCI President.)
5. Airport Parking – Board members will be reimbursed for the cost of transportation to and from the airport and the expense of leaving their automobiles at their respective airports while on GPCI business or ground transportation to/from airport. If transportation is by personal automobile, reimbursement will be at the standard IRS mileage rate.
6. Miscellaneous Expenses – Board members will be reimbursed for miscellaneous expenses such as tips but are cautioned that these should be reasonable expenses as determined by the GPCI President or GPCI Treasurer.

Receipts should accompany the Financial Reimbursement Form and be submitted to the GPCI Treasurer or GPCI President for approval and payment. Reimbursement will only be made after travel has occurred.

C. Committee Expenditure Requests. Any committee requesting an expenditure must submit the request to the GPCI Treasurer for consideration. The GPCI Treasurer will submit the request with a recommendation to the Executive Committee. Items that were not part of the approved budget will be considered by the GPCI Board of Directors.

D. Bank Usage and Money Market Account. To ensure the financial stability of the organization, GPCI will maintain a money market account in addition to a general checking account.

1. Check Signatures: Checks from all accounts shall require one signature. Signers will be the GPA Chief Executive Officer, and the GPCI President or GPCI Treasurer as alternates. New signature cards and board authorization is necessary whenever board officers change.
2. Other: The GPA Chief Executive Officer and the GPCI Treasurer will work collaboratively to make a recommendation to the board for inclusion in the annual budget to grow the account each year.

E. Credit Card.[see Policy 2.0003] The GPCI holds a credit card account. There are three cards, one issued to the GPCI President, one issued to the GPCI Treasurer, and one maintained at GPA Headquarters. New cards must be issued and the old cards cancelled each time new officers are installed. GPA Headquarters will coordinate this process after the duly held election of GPCI officers.

Policies for the usage of a corporate credit card for GPCI are:

1. The credit card will not be used for personal use.
2. The GPCI credit card will be used for expenses related to official GPCI business. The GPCI President and GPCI Treasurer are authorized to provide the credit card for such expenses.
3. All receipts (scanned copies are acceptable) and supporting documentation are forwarded to the GPA Accountant for entry into GPCI's accounting system (i.e. QuickBooks). In the event that a receipt is not available for a legitimate expense, a GPCI reimbursement form will be completed indicating this is the replacement for a lost credit card receipt and submitted to either the GPCI President or GPCI Treasurer for approval and then forwarded to the GPA Accountant for entry in to GPCI's accounting system.
4. The credit card statement is received at GPCI/GPA Headquarters Office. It is reconciled by the GPA Accountant and payment is processed.
5. The GPA CEO reviews the credit card statement, approves the reconciliation, and signs the check for payment of credit card statement amount due.
6. The GPA Accountant sends out the check with payment information and files monthly statement with all receipts and documentation attached.

Any credit card benefits (miles, travel bonuses, etc.) will be utilized for GPCI use exclusively.

G. Cash Balance Reserves. As the GPCI strives to obtain six months of finances in the bank as a matter of strategically sound financial management, it is important to establish a financial plan to obtain this level. As the GPCI continues to grow its exam fees, provider fees or donations it shall adhere to a strong financial management philosophy which encourages a budget surplus at the end of the fiscal year. A portion of any said surplus shall be considered a cash balance reserve and may be placed into a separate certificate of deposit, money market account or savings

account, whichever is most financially advantageous to the GPCI. The Executive Committee must approve spending/removing of any of the cash balance reserve funds outside of normally budgeted items.

H. Financial Review. The GPA staff shall forward a statement of financial position (balance sheet) and statement of support, revenue and expense (income statement) to the GPCI Treasurer by the 15 of each month for the previous month. The GPCI Treasurer shall review the financial statements and then forward the financial statements to the Board members by the end of the month. The statements may be transmitted by electronic means. The financial statements shall facilitate comparison of actual revenues and expenses to budget.

I. IRS Filing. As a nonprofit, tax exempt organization, GPCI is not required to pay income taxes. Nevertheless, it is required to make annual filings with the Internal Revenue Service and the State of California. This filing is executed by GPA and copies are shared electronically with the GPCI Board.

1. **Certified Public Accountant:** Because of the importance of tax exempt status to GPCI and because the GPCI Treasurer is a volunteer and generally not a trained accountant, GPCI will request GPA staff assistance and consulting assistance. GPCI will contract with an accountant to prepare and review the institute's forms. It is the duty of the GPA Chief Executive Officer to ensure that the IRS and state filings are done in a timely and accurate manner. The GPCI President and/or GPCI Treasurer shall review the work of the accountant for accuracy and timeliness. If the filings are late, it is the duty of the GPCI Treasurer to notify the board of this circumstance and what is being done to remedy it.
2. **Tax Return Filings:** To ensure that GPCI maintains its tax exempt status, the IRS Form 990 must be filed by May 15 of each year. Copies of all filings are submitted electronically to the GPCI Board for review prior to filing with the Internal Revenue Service (IRS).
2. **Communications with IRS:** The IRS sends all GPCI mail to the address on the Letter of Determination or the address on file with the IRS as updated from time to time through the GPCI Annual tax return filing. This is c/o GPA Headquarters Office, 10881 Lowell Avenue, Suite 190, Overland Park, KS 66210.

J. Bid Requirement. It is the policy of GPCI to require bids for the following expenditures.

Printing – Three bids required on all jobs in excess of \$5,000.

Capital Purchases – For capital purchases in excess of \$5,000 competitive bids (preferably three, minimum two) should be sought when appropriate.

Professional Services – Professional services, including CPA firms and law firms, will be evaluated every five years or from time to time as requested by the Board of Directors. Requests for proposals will be prepared and sent to qualified firms in the same field.

Other – As directed by the President.

V. POLICY FOR AUDIT

The GPCI financial records (inclusive of bank statements, QuickBooks records, payment, and deposit records) are reviewed monthly. Additionally, the GPCI Treasurer will have full online access to all bank accounts, including check images and monthly statements.

Additionally, GPCI may obtain an outside audit firm to complete a financial audit at the minimum of every three years in conjunction with GPA's audit.

Policy Number: 2.00002
Approved By: GPCI Board
Changes Authorized By: GPCI Board
Date Approved: 10/09/2013
Date(s) Revised: 02/27/2017; 09/16/2018
NCCA Standard: 4 Financial Resources

Accounting Invoice Payments

Overview

GPCI obtains products and services from a wide variety of vendors. To ensure timely payment, GPCI subcontracts with GPA. Payments to these vendors may be via charge/credit card (see Credit Card Purchases) or through payment of a bill/invoice from the vendor. Bills/invoices are sent to GPCI through USPS mail and electronically through email. The subcontractor shall abide by this policy in implementing our accounting system.

Procedure

1. The subcontracted Office Manager retrieves mail from mailbox (box #43 at 10881 Lowell Avenue).
2. The subcontracted Office Manager opens and sorts mail. All bills and invoices for GPCI are routed to the GPCI President or GPCI Treasurer for review, coding, and approval.
3. GPCI President/Treasurer reviews bills/invoices for accuracy and completeness, consulting with GPCI or GPA staff when necessary.
4. GPCI President/Treasurer codes bill/invoice with proper expense code and approves coding (signature/initials and date) for entry into accounting system.
5. The coded receipt is routed to Accountant for entry into accounting system.
6. Accountant enters bill/invoice information into accounting system and generates a check for our subcontractor GPA CEO signature. The GPCI President and GPCI Treasurer are also authorized to sign checks.
7. Accountant prints check, attached payment record portion to bill documentation and delivers checks with payment stub/envelope to CEO.
8. CEO receives check and bill/invoice documentation.
9. CEO reviews check and documentation and signs check for payment, then returns signed check and documentation to Accountant.
10. Accountant prepares check for mailing with statement stub and delivers sealed envelope to Office Manager for mailing. Accountant files paperwork.
11. Office Manager applies postage and mails payment.

Personnel Involved

GPA Accountant, GPA CEO, GPA Office Manager, GPCI President, GPCI Treasurer

Policy Number: 2.00003
Approved By: GPCI Board
Changes Authorized By: GPCI Board
Date Approved: 02/27/2017
Date(s) Revised: 09/16/2018
NCCA Standard: 4 Financial Resources

Accounting Credit Card and Purchases Policy

Overview

GPCI has corporate credit cards through Commerce Bank for the express purpose of transacting GPCI business. The cards are not to be used for personal charges. The Commerce credit cards have been issued to the GPCI President, GPCI Treasurer, and GPA Chief Executive Officer (CEO) [sub-contracted agent for GPCI] for regular and day to day expenses that require a credit card or can be handled via credit card.

Procedure

1. GPA Staff and GPCI President/Treasurer use charge/credit card to make purchases for GPCI related business and receive a copy of receipt for charge. [Note: Charges over \$100.00 should receive prior approval]
2. Individuals note the appropriate expenses account for the charge on the receipt.
3. The receipt is routed to the GPCI President or Treasurer, or GPA CEO for review and approval.
4. GPCI President/Treasurer, or GPA CEO reviews expense code and approves coding for entry into accounting system.
5. The coded receipt is routed to GPA Accountant for entry into accounting system.
6. The monthly statements for each account are routed to the GPA CEO upon arrival. The GPA CEO reviews statement and routes to Accountant.
7. Accountant verifies that all charges listed on monthly statement have been received and entered into the accounting system.
8. Accountant processes payment for monthly statement, including generating a check for payment.
9. GPA CEO receives check and statement with documentation of charges.
10. GPA CEO reviews check and statement and signs check for payment, then returns signed check and documentation to Accountant.
11. Accountant prepares check for mailing with statement stub and delivers sealed envelope to Office Manager for mailing. Accountant files paperwork.
12. Office manager applies postage and mails payment.

Personnel Involved

GPCI President, GPCI Treasurer, GPA CEO, GPA Accountant

Policy Number: 2.00004
Approved By: GPCI Board
Changes Authorized By: GPCI Board
Date Approved: February 27, 2017
Date(s) Revised: 09/16/2018
NCCA Standard 4 Financial Resources

Bank Reconciliation

Overview

GPCI maintains bank accounts for the purpose of conducting business. Bank transactions including deposits, withdrawals, checks, and electronic transfers are recorded in both the accounting system and in bank records. A monthly statement issued by the bank (or other financial institution) will list all of these transactions. This statement needs to be reconciled with the transactions recorded in the accounting system. [GPCI subcontracts with GPA to complete portions of this service.]

Procedure

1. The subcontracted Office Manager retrieves mail from mailbox (box #43 at 10881 Lowell Avenue).
2. The subcontracted Office Manager opens and sorts mail. All bank statements are routed to the GPA CEO for initial review.
3. In the event the bank statement is delivered electronically, the following individuals will have access to the electronic version of the bank statement: GPCI President, GPCI Treasurer, GPA CEO, and GPA Accountant.
4. GPA CEO routes the bank statements to the GPA Accountant for reconciliation to the accounting system.
5. Enter the bank reconciliation module within QuickBooks. Chose the account to be reconciled. Enter the ending balance - after confirming that the beginning balance is correct. Enter any applicable fees and interest. Select continue.
6. A listing of uncleared checks and uncleared deposits will appear.
7. Check off in the bank reconciliation module all checks that are listed on the bank statement as having cleared the bank.
8. Check off in the bank reconciliation module all bank (check) deposits that are listed on the bank statement as having cleared the bank.
9. Reconcile the credit card deposits using the Authorize.net extracted report detailed below.
10. Enter as expenses all bank charges appearing on the bank statement, and which have not already been recorded in the company's records. This would generally be any credit card processing fees.
11. If the book and bank balances match, then the uncleared balance will be zero. Then hit "Reconcile Now" and print out the bank reconciliation (both summary and detail). Attach the bank rec to the bank statement and initial and date it.
12. Forward the completed bank reconciliation to CEO for final review.
13. File.

14. If the balances do not match, then continue reviewing the bank reconciliation for additional reconciling items. Look for the following items:

- Checks recorded in the bank records at a different amount from what is recorded in the company's records.
- Deposits recorded in the bank records at a different amount from what is recorded in the company's records.
- Checks recorded in the bank records that are not recorded at all in the company's records.
- Deposits recorded in the bank records that are not recorded at all in the company's records.
- Inbound wire transfers which had been previously recorded. Authorize.net report (of settled credit card transactions)

Personnel Involved

GPA Accountant, GPA CEO, GPA Office Manager, GPCI President, GPCI Treasurer

Policy Number: 2.00005
Approved By: GPCI Board
Changes Authorized By: GPCI Board
Date Approved: 06/06/2015
Date(s) Revised: 12/02/2015; 12/01/2016; 07/06/2017; 09/16/2018
NCCA Standard: 4 Financial Resources

Donor Policy

POLICY

It is the policy of Grant Professionals Certification Institute to maintain complete records of receipt and acknowledgement of all donations.

PROCEDURE

1. All donations (restricted or unrestricted) made payable to GPCI will be deposited into a GPCI bank account by the Grant Professional Association (GPA) per the GPA-GPCI Operations Memorandum of Understanding and used in accordance with the donor's wishes. If there are no designated uses for the donation, the revenue will become part of the general operating budget. In processing, all donations will be coded in the donor database or accounting system for the constituency source from which the gifts were given (i.e. board, individual, organization, foundation, or corporation).
2. Notice of all donations received will be sent to the GPCI Board.
3. An acknowledgement letter will be sent to the donor on behalf of the GPCI Board by a Board designee. An acknowledgement letter template will be completed by GPA when a donation is received. If no goods or services were received in exchange for the gift, the acknowledgement letter will include the following statement: "No goods or services were received in exchange for your gift. Therefore, the full amount of your contribution is tax-deductible as allowed by law." The completed letter will be forwarded to the GPCI President or designee for signature and the opportunity to add a personal note if desired.
4. Records of donations must be retained according to the GPCI Record Retention Policy (Policy 7.00001 of Policies Manual). Donor records need to include the date of the donation, donor name, donor address, amount of donation, and any restrictions on the donation.
5. On a quarterly basis, GPA will produce a summary report for GPCI Board review. Then on an annual basis, GPA will prepare a full year summary of donations for the preparation of annual tax documents.
6. GPCI subscribes to *The Donor Bill of Rights* (<http://www.afpnet.org/files/ContentDocuments/DonorBillofRights.pdf>) created by the *Association of Fundraising Professionals* (AFP).

A Donor Bill of Rights

PHILANTHROPY is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Policy Number: 2.00006
Approved By: GPCI Board
Changes Authorized By: GPCI Board
Date Approved: 06/06/2015
Date(s) Revised: 12/2/2015; 12/01/2016; 03/02/2017; 09/16/2018
NCCA Standard: 4 Financial Resources

Personal Gift Policy

Policy: GPCI established a desire to receive a gift of personal significance from each board member in 2015. On 12/2/2015, GPCI voted to standardize that gift to a minimum of \$50 each year. On 12/01/2016, the board voted to increase this personal gift/donation to \$250 annually beginning in 2017.

Procedure: Each board member is expected to donate a personal gift of a minimum of \$250 each year to GPCI. This gift may be made in installment payments over the course of the year or may be made in a lump sum during the calendar year beginning in 2017. Any hardship caused by this requirement must be addressed to the Executive Committee and a written request to waive this requirement must be presented and affirmed by the end of the calendar year. Even in hardship cases, board members are encouraged to provide a minimum gift discussed and pledged to the Executive Committee.

Attachments:

Attachment A: IRS Determination Letter

Attachment B: GPCI Reimbursement form

Attachment C: Expense Category Listing

OGDEN UT 84201-0038

In reply refer to: 0438186857
Mar. 13, 2012 LTR 4168C 0
59-3779662 000000 00

00026751
BODC: TE

GRANT PROFESSIONALS CERTIFICATION
INSTITUTE

GPCI

% GAIL VERTZ

1333 MEADOWLARK LN STE 105

KANSAS CITY KS 66102-1200

013783

Employer Identification Number: 59-3779662
Person to Contact: Deb Bridgewater
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 02, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in AUGUST 2004.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Sharon Davies
Accounts Management I

Financial Reimbursement Form

Date Submitted: _____

Name: _____

Address: _____

Telephone: _____ e-mail: _____

Name and date of Activity for reimbursement _____

Itemized Expenses

Date of Purchase:	Item Details:	Cost:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Reimbursement Requested: \$ _____

Please attach all receipts to this form and forward to: Alicia@grantprofessionals.org or via USPS to GPA, c/o Alicia Cook, 10881 Lowell Avenue, Suite 190, Overland Park, KS. 66210

Request for Payment

Signature

Date

Name, Title

Approval for Payment

Signature

Date

Name, Title

FOR OFFICE USE ONLY:

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GPCI Chart of Accounts

			GPCI Chart of Accounts and Definitions
Account Name			Definition
Income			
	Interest Income		Interest earned from investments
	Donations - Restricted		Donations for a specific activity
	Accepted Provider		Fees from Accepted Provider applications
	Broward Co/Thompson Publishing		Proceeds from study guide and book sales
	CMP Revenue		Renewal fees paid as part of certification maintenance program
	Donations		Unsolicited donations
	Exam Registrations		Fees from Exam registrations
	GPCI Board Donations		Board contributions
	Scholarship Pledges		Donations for GPCI Exam scholarships
	Total Income		
Expense			
	Administration		
	Bank Charges		Bank fees
	Attorney Fees		Attorney fees
	Board Retreat/Cut Score Mtg		Costs associated with board retreat, exam cut scoring, and exam development
	Contracted-CPA		Preparation of tax filings
	Contracted Services - Admin Fee		Fee paid to GPA for services provided to GPCI
	Contractual-Psychometrician		Fees for psychometrician related to exam development and evaluation
	Conference Calls - Board		Fees for conference calls for Board of Directors
	Credit Card Fees		Fees for processing credit card payments (i.e. exam registrations) from GPA
	Insurance - D&O / GL		Directors and Officers insurance and General Liability insurance
	Filing Fees (990)		Fees related to tax and corporate reporting filings
	Flowers/Memorial		Flowers or donations sent on behalf of GPCI Board to members/family
	Job Analysis - Year 1 or 2		Expenses related to Job Analysis for exam development
	Postage/Shipping		Postage and shipping costs for mailing of materials (i.e. certificates, renewal notices)
	President's Suite		Rental of facilities for GPCI reception at GPA Annual meeting
	Professional Development, Board		Board training and professional development
	Supplies & Recognition		Materials for certificates, mailing supplies, GPC lapel pins, etc.
	Website Design - Broward County		Account for recognition of funds from Broward County Group spent on website redesign
	Website Work		Regular maintenance of GPCI website
	Total Administration		
	Marketing		
	Award Placques		President's award and Annarino award
	Advertising		Promotion of the GPC credential and GPCI
	GPCI Reception		Food and beverage at GPCI reception at GPA Annual meeting
	Pres. & PGA Award Stipend		Travel stipend for President's award and Annarino award winners
	Printing		Printing costs for business cards, promotional materials, etc.
	Total Marketing		
	Exam Administration		
	Kryterion		Fees paid to exam administration center; fee is based on number of exams
	Online Reg. (Survey Monkey)		Exam qualification survey
	Scholarships		Exam scholarships funded by GPCI
	Supplies		Misc. supplies for exam administration (i.e. envelopes)
	Total Exam Administration		
	Exam Credentialing		
	ICE Accreditation & Mbrship Fee		Fees related to accreditation of GPC credential by ICE - NCCA
	Total Exam Credentialing		
	Total Expense		
	Net Income		