



## Holiday Greeting From Your Editor.....

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Last year I was fortunate to have all my Christmas wish list delivered. I enjoyed some Christmas spirit with old friends and was together for the holiday season with a healthy family. This year I wish for health, happiness and of course some wealth. I am sure Santa will be good to me and I hope to you.

While Santa can deliver many of our presents, we do have an obligation to help with the "health" part of our wish list. So here are some safety tips sent to us by the National Safety Council:

**Alcohol, Parties and Driving**—Being a smart party host or guest should include being sensible about alcoholic drinks. More than half of all traffic fatalities are alcohol-related. Use designated drivers, to drive other guests home after a holiday party.

**Stress**—The holiday season is one of the most stressful times of the year. You can't avoid stress completely, but you can give yourself some relief. Allow enough time to shop rather than hurry through stores and parking lots. Only plan to do a reasonable number of errands. When shopping, make several trips out to the car to drop off packages rather than trying to carry too many items. Take time out for yourself. Relax, read and enjoy your favorite hobby at your own pace.

**Toys and Gifts**—Be especially careful when you choose toys for infants or small children. Be sure anything you give them is too big to get caught in the throat, nose or ears. Avoid toys with small parts that can be pulled or broken off. If you are giving toys to several children in one family, consider their age difference and the chances that younger children will want to play with older kids' toys.

**Fireplaces**—You should not try to burn evergreens or wreaths in the fireplace or in a wood stove to dispose of them. They are likely to flare out of control and send flames and smoke into the room. Also, do not burn wrapping paper in the fireplace because it often contains metallic materials which can be toxic if burned.

***Wishing You and Your Family Happy Holidays!  
Have a Very Merry Christmas and  
A Prosperous New Year!***

*Tom Sokola*

## NEPA CHAPTER OFFICERS

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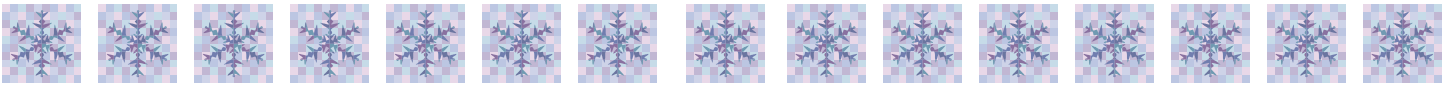
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## NEPA CHAPTER 2007/2008 SPONSORS

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### GOLD SPONSOR(S)

Parente Randolph, PC

### SILVER SPONSOR(S)

Carbis Walker, LLP  
PNC Bank

### BRONZE SPONSOR(S)

Blue Cross of NEPA  
BKD, LLP  
Healthcare Receivable Specialist, Inc. (HRSI)  
National Recovery Agency (NRA)

## 2007/2008 Sponsorship Program Information

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The Healthcare Financial Management Association (HFMA) is the leading membership organization for more than 34,000 healthcare financial management professionals nationally.

The Northeast Pennsylvania Chapter of HFMA enrolls more than 200 local professionals employed by our area's hospitals, ambulatory and long-term care facilities, physician practices, accounting and consulting firms, and insurance companies.

Our members' positions include chief financial officers, vice-president, controller, revenue cycle manager, accountant and consultant.

HFMA offers educational and professional development opportunities on key issues affecting healthcare financial management. For the majority of our membership HFMA is the first place to go for up-to-date industry information.

### The Sponsorship Program

We have always relied upon the support from various vendors to underwrite our numerous education programs. For this coming year we have developed a comprehensive corporate sponsorship program to provide maximum benefit and consistent recognition throughout the year. Sponsorship funds are vital to insuring that we can continue to provide quality programming for our members at affordable rates.

### The Benefits of Sponsorship

Our sponsorship program enables your organization to put its message in front of the healthcare industry's most important decision makers.

- You can gain visibility, establish vital relationships and position your products and services with the financial professionals who control spending in the local healthcare industry.
- The purchasing authority of our executive members include influence over the selection of consulting services, audit and accounting services, software/hardware products, insurance products and much more.
- As a sponsor you will extend your networking with industry leaders and have opportunities to expand your knowledge of the healthcare industry.
- Your participation will also align your company with the HFMA brand which is recognized as the leader in healthcare financial management education.
- Most of all, your sponsorship will help provide high quality, timely and affordable education to our membership. In most cases our the education sessions carry Continuing Professional Education credits through the Commonwealth of Pennsylvania Department of State, Bureau of Professional and Occupational Affairs, State Board of Accountancy.

### Sponsorship Program Levels

The Sponsorship Program is divided into four tiers. Each level provides significant opportunities for you to Achieve specific marketing objectives, build brand awareness, and network with healthcare financial leaders.

PLATINUM LEVEL	\$3,000
GOLD LEVEL	\$2,500
SILVER LEVEL	\$1,500
BRONZE LEVEL	\$ 750



# Notes from National

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## Notes from National—September 2007

### Focus On: John J. Stapert, FHFMA



Each year, chapter presidents-elect from each of HFMA's 11 regions elect regional executives to serve as their chapter's primary volunteer and policy links to HFMA National.

This month's focus is on John J. Stapert, FHFMA, 2007-08 Regional Executive for Region 3.

A member of HFMA since 1988, Stapert served the Northeastern Pennsylvania Chapter as treasurer and program chair, as well as president-elect and president (the latter two - each more than one time). Stapert has been a member of the National Advisory Council and is a recipient of the Follmer Bronze, Reeves Silver, and Muncie Gold awards. Stapert received his bachelor's degree in accounting from Bloomsburg University in Pennsylvania.

**Job/department:** I serve as director, patient business services, Wyoming Valley Health Care System, Wilkes-Barre, Pa.

**Responsibilities:** Oversee all operations of the business office.

- **I've worked at this company since:** 1987.
- **My first job:** Was in 1983 as a staff accountant for Mercy Hospital, Wilkes-Barre, Pa.
- **The best part of my job:** I enjoy working with people and hopefully making a difference.
- **My family includes:** My wife, Linda; my three daughters—Janell, Jill, and Jenette; and my grandson, Dylan.
- **My hobbies include:** Golfing, bowling, and coaching girls' Biddy Basketball.
- **My proudest moment was:** Watching my children grow up to be good people.
- **The most difficult goal I ever achieved was:** Overseeing a merger of two hospitals, combining the business offices, and converting the billing systems into one system.
- **The best advice I've ever received:** Make decisions as if I owned the company.
- **My favorite quote is:** By Tug McGraw on receiving a raise: "Ninety percent I'll spend on good times, women, and Irish whiskey; the other 10 percent I'll probably waste."
- **I joined HFMA because:** My current employer encouraged me.
- **My favorite foods are:** Pizza and steak.
- **My hero is:** My maternal grandfather, because he instilled a great work ethic in me.
- **How I first became involved as a volunteer with HFMA:** My former boss Robert Bray encouraged me to become an officer in the Northeastern Pennsylvania Chapter. I have been active ever since.
- **Personal and/or professional benefits realized from my HFMA involvement:** It has without a doubt made me a more outgoing person. It has also provided me the opportunity both to meet some wonderful people whom I consider my friends and to network with other people whom I know I can call when problems arise.

**Congratulations John on being our Regional Executive!!**



## IRS Form 990 Reporting Changes

During the September 25 educational session for the HFMA Appalachian Chapter of Central Pennsylvania, Julius Green, Esq., CPA, and Kelly Trzeciak from Parente Randolph did a great presentation on recent IRS reporting changes. They spoke about the reporting changes required by the Pension Protection Act of 2006, the hot topics with the 2006 Form 990, and the focus of the IRS in 2007. Below are some of the highlights of their presentation.

### **Pension Protection Act of 2006**

Within this act are a few changes that will impact health care organizations. Effective in 2007, a person must have a bank record or written receipt from the donee for any cash donation recorded on their tax return. To meet this new requirement, donors will likely be requesting written acknowledgement of donations regardless of the amount.

Two changes required by this act impact the filing and public inspection requirements of Form 990 and Form 990-T. In the past organizations whose gross receipts were below \$25,000 were not required to file Form 990. Beginning in 2008, these organizations will be required to provide the following information to the IRS in electronic format:

- Legal name and any other name under which it operates.
- Mailing address.
- Website (if any).
- EIN.
- Principal officer name and address.
- Evidence of gross receipts below \$25,000.

In addition to the changes above, all Form 990-T returns filed after August 17, 2006, must be made available for public inspection using the same requirements of Form 990. The electronic filing requirements for Form 990 have also been changed; beginning in 2007 for returns from the 2006 tax year, the requirements have been extended to include organizations with total assets of \$10 million or more.

### **Form 990 2006 Changes and Hot Topics**

Ms. Trzeciak reviewed the significant changes made to the 2006 Form 990 and some common errors and omissions that raise a red flag to the IRS. She pointed out the scrutiny of Form 990 by the IRS, Congress and the public is three fold: Transparency, Disclosure, and Governance and Fiduciary responsibility. To ensure compliance with Form 990, accountants and operations personnel will need to work together to gather information for the increased documentation requirements. Below is a list of some the common errors and omissions:

- Failure to breakout cash/non-cash contributions.
- No rental expenses where there is rental income.
- Failure to breakout significant "Other" categories (particularly Other income).
- No fundraising expenses where there are significant contributions. (Note IRS position that fundraising expenses are never Program Service expenses.)
- Weak Statements of Program Service
- Accomplishments and Primary Exempt Purpose.
- Statements of Exempt Purpose and Program Accomplishments are identical.
- Failure to disclose salaries of all key employees.



### **Good Governance Practices**

Mr. Green reviewed the good governance practices draft issued by the IRS earlier this year. The IRS guidelines state a board of directors should be comprised of individuals who are informed and active in overseeing the charity's operations and finances. The board should include individuals with expertise in critical areas such as accounting, finance, and ethics, and should represent a public interest. Large boards should establish an executive and other advisory committees. The proposed redesigned Form 990 includes a question regarding the number of independent members of the board.

The IRS draft also outlines certain statements and policies the board of directors should adopt and follow. The organization should have a mission statement that is clearly articulated and explains the charity's purpose, why it exists and what it hopes to accomplish, as well as what activities will be undertaken. The board should adopt a code of ethics/whistleblower policies, which outline acceptable and unacceptable behaviors, and the mechanism for confidential reporting of employee complaints about abuse of the policy. There is a question on the redesigned Form 990 asking if the organization has a written policy and how many transactions were reviewed under the policy.

These are the highlights of the presentation. Mr. Green and Ms. Trzeciak also touched on IRS' focus for 2007, the redesign Form 990, FIN 48 and UBIT issues. If you would like a copy of the complete presentation please contact [mrupert@susquehannahealth.org](mailto:mrupert@susquehannahealth.org).

## HFAM NEPA CHAPTER Educational Session Dates 2007-2008 Year

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### Friday, December 7, 2007

- Strategic/Bio-Technology Topics
- Collaborative Session with ACHE & Christmas Social

### Friday, February 29, 2008

- Revenue Cycle Session
- Potential Collaborative Session with AAHAM

### Thursday, April 24, 2008

- Varied Topic Session
- ROI Best Practices/Cost Benefit
- Tax/Audit Update
- Interpersonal Communication Skills Topic

***Best Wishes  
For The  
Upcoming  
Holidays!***

## Board of Directors

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If you would like to provide information for future issues of the newsletter, please contact Tom Sokola at [tsokola@geisinger.edu](mailto:tsokola@geisinger.edu) or Melanie Hamilton at [mbhamilton@geisinger.edu](mailto:mbhamilton@geisinger.edu).

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Melanie Hamilton—Assistant Editor