FISCAL POLICIES OF THE PENNSYLVANIA SCHOOL COUNSELORS ASSOCIATION

It is understood that the Pennsylvania School Counselors Association (PSCA) is an organization of volunteers serving their profession and that discretion and sensitivity should be used in interpreting these guidelines.

1. Fiscal Oversight

1.1 Duties: The Executive Director and the Governing Board works closely with the Treasurer in overseeing the income and expenditures of PSCA during a fiscal year (July 1 to June 30) as outlined in Article VII of the By-Laws (Business Affairs), Section III (Annual Budget). In addition, there will be a periodic review of the earning power of the organization’s financial investments, and annually reviews the fiscal guidelines, updating them as necessary.

1.2 Document Retention Policy: (Adopted October 24, 2009)

All Executive Committee and Governing Board Meetings must be recorded by the secretary and submitted to the PSCA Executive Director and President within 14 days of the meetings for archiving. A copy of all such reports and minutes shall be kept by the PSCA Secretary with a copy forwarded to the Executive Director for placement in the PSCA archives. Correspondence and Financial vouchers will be retained for no fewer 7 years.

2. Budget

2.1 Preparation: The Executive Director in conjunction with the President-Elect and Treasurer shall prepare a Proposed Budget to be presented for review by the Governing Board at the Governing board meeting preceding the Annual Business Meeting. The Governing Board shall consider the proposed budget, make any changes deemed necessary and approve it prior to its presentation at the annual business meeting.

2.2 Adoption: The accepted proposed budget for a given fiscal year must be prepared for publication to the membership two weeks prior to the annual business meeting and must be formally voted upon by the membership in attendance at the annual business meeting at the annual conference.

2.3 Budget Adjustments: Any requests or necessary adjustments to the adopted budget must be presented to and approved by the Governing Board.

2.4 Budget Reporting: The treasurer will provided the detail budget status at
each governing board meeting.

2.5 **Checks and Balances**  
(Adopted October 24, 2009)  
The presidents of PSCA: past president, president, and president elect will have signing authorization. The president elect (annually July 1 to June 30) will have control of a book of checks from the working checking account for any emergency when the treasurer is unavailable to write a check for the Association. The Executive Director will meet quarterly with the treasurer and review all invoices/vouchers and sign off on any/all individual item/s over $1000.00.

3. **CONTRACTING**

3.1 **Goods and Services:** Individuals purchasing goods and/or services on behalf of PSCA shall conduct business within the limits of state and federal tax codes and guidelines.

   a. Mailing Label Costs as established at the August, 2005, PSCA Governing Board Meeting: 5 cents/label--Member request; 10 cents/label--Educationally related institution or group; 18 cents/label--For-profit groups. The cost of mailing the labels will also be assessed to the purchaser.

   b. Persons or groups requesting mailing lists in electronic format may do so, with the stipulation that e-lists are for one-time use only. Charges for e-lists will be set and periodically reviewed by the Governing Board. The rates for e-lists: Members: 5 cents per name; Non-members: 10 cents per name; For-profit groups: 20 cents per name.

3.2 **Fees/Price Setting:** When setting fees/prices for PSCA publications/projects, the costs should reflect a differential between members and non-members. Where postage and handling is involved, the cost is to be included in the price.

3.3 **Proceeds/Profits:** Funds collected for a specific project (i.e., publications) are to be earmarked for that cost center to provide funds for payment of bills accrued in the process of completing the project.

3.4 **Stipends:** The stipend paid to the Executive Director shall appear as a cost center on the annual budget.

3.5 **Advanced Payment:** Advanced payment for anticipated expenses must be submitted in written form to the Executive Director. The request then must be approved by the Executive Director and forwarded to the Treasurer per Section 4: Reimbursement. If the request is denied, the
applicant may appeal the decision to the President. A full accounting of funds expended must be submitted to the Treasurer once an advance has been granted.

3.6 **Billing:** No institution, business firm or contractor can be reimbursed for services rendered without appropriate billing or other documentation. All bills are to be attached to official vouchers and submitted to the Treasurer for payment.

3.7 **Payment:** The Treasurer, in consultation with the Executive Director, has the power and obligation to correct, withhold, and/or reject the payment of expenditures if:
   a. appropriate receipts do not accompany official vouchers requesting payment.
   b. budget line items are overdrawn. (See 2.5 Budget Adjustments)
   c. a clear explanation of expenditures is not included. The individual submitting such a voucher will be notified by the Treasurer of such circumstances.

3.8 Contracts that bind the Association such as but not limited to speaker contracts, facilities rentals/contracts, meeting contracts are to be negotiated and signed by the Executive Director. The original contract will be filed with the Executive Director with copies provided for those who need access to them.

3.9 **Bidding Procedures**
   ( Adopted October 24, 2009)

PSCA will request quotes on specific items priced over $1000.00. All things being considered the lowest quote will be honored.

4. **REIMBURSEMENTS**

4.1 **Requests:** Requests for reimbursement must be made by submitting receipts along with an official voucher identifying and documenting all expenditures including dates, locations, persons, purchases, travel expenses (the lower of mileage or airfare), secretarial help, etc. All such expenses must be justified in accordance with specific budget line items, and not exceed the approved cost center budget. Special requests will be considered as outlined in 2.5 (Budget Adjustments). Requests for reimbursement must have the approval of the Executive Director prior to submission to the Treasurer. Requests for reimbursement (or payment of bills) must be submitted on official vouchers in a timely manner with reimbursement to be completed within 15 days of submission.

**PSCA Expense Voucher Procedures**
Expenses must be accounted for and justified in order to achieve and
maintain fiscal responsibility. Any deviation from policy must have the approval of the Executive Director.

Guidelines:
1. It is expected that the expenditure of Association funds will be necessary and reasonable.
2. Expense vouchers should be submitted within thirty (30) days after the event or expenditure. Vouchers received sixty (60) days after the expense has been incurred may not be honored.
3. Expenses listed on the voucher will reflect only expenses actually incurred by the signer.
4. Any unusual expenses should be explained on the voucher and will be considered by the Executive Director.
5. The approved mileage rate will be listed on the voucher.
6. Receipts for meals, except as announced by the Treasurer, should be attached to the voucher; a tip not to exceed the prevailing rate may be included. The inclusion of expenses for alcoholic beverages is prohibited.
7. Copies of receipts for all other expenses should be attached to the voucher.
8. Expense vouchers are to be submitted to the PSCA Treasurer.
9. Payments for vouchers properly completed shall be processed and mailed in a timely manner.

4.2 Travel: Mileage reimbursement will be in keeping with the current IRS rate at the beginning of each quarter. An additional five (5) cents per mile may be added for carpooling. Parking and toll fees are reimbursable. Toll fees will be reimbursed at the EZ pass rate. This policy applies to Governing Board members when attending regularly scheduled meetings as well as special committee/task force meetings pursuant to official organization business.

Travel to ASCA Delegate Assembly and/or conference by air, train or bus must be at a fare as low as possible to accommodate the traveler and be accompanied by dated receipts. Feasible and economical local transportation for business purposes is reimbursable. Airport ground transportation is allowed and should be reported on official voucher forms. Travel to ASCA Delegate Assembly and/or conference by private above to the limit auto will be reimbursed as stated of one round trip air fare at the lowest available cost from the traveler’s residence or point of departure.

4.3 Lodging: Reimbursement for room expenditures, whenever possible, will be based upon one-half the double room rate plus tax. Single room housing accommodations will be provided for the current PSCA President at PSCA functions. Exemptions will be at the discretion of the current President. For attendance at PSCA functions (Executive Committee meetings, Governing Board meetings, PSCA LDA, PSCA
Conference…) reimbursement will be made only if the participant is “lodged” at the established meeting facility. (Amended August, 2010)

4.4 **Meals:** The actual cost of meals, tax and tip will be reimbursed up to $40 per day (with a maximum of $10 for breakfast, $10 for lunch, and $20 for dinner) per individual receipts for Governing Board members attending regularly scheduled meetings. Adjustments to this rate will be made when the association provides meals on site. The actual cost of meals, tax, and tips up to $60 per day (with a maximum of $15 for breakfast, $15 for lunch, and $30 for dinner) will be reimbursed per individual receipts to official PSCA delegates to ASCA Delegate Assembly and the ASCA Leadership Development Conference. Officers attending other national conferences shall be reimbursed in like manner. Dated receipts are to accompany official vouchers when requesting payment.” (Revised August, 2009)

4.5 **Clerical Assistance:** Clerical assistance reimbursement will be in keeping with the current federal or state minimum wage depending on which is higher based on the date of enforcement by the federal or state government.

4.6 **Specific to Governing Board Meetings:** Governing Board members requesting reimbursement for attendance at regularly scheduled meetings are expected to be in attendance at all sessions.

4.7 **Specific to PSCA LDA:** Governing Board members requesting reimbursement for attendance at PSCA LDA are expected to attend all sessions.

4.8 **Specific to PSCA Annual Conference:** (Amended May 20, 2010, December 3, 2014)

a. For Governing Board members PSCA will provide half (1/2) the double room rate for one nights lodging and mileage to attend the Governing Board meeting at the conference if one is scheduled.

b. Retired Past Presidents and Honorary Life Members (Retired) will be provided free conference registration and Friday luncheon or the equivalent if pre-registration is completed.

c. PSCA President and one guest are provided with full registration, four (4) nights lodging, all meals and transportation. In addition the President may invite up to two (2) school district administrators or supervisors who will be provided with two (2) nights lodging and conference meals.

d. PSCA, President Elect, Past President, Treasurer, Secretary, and Executive Director are entitled to conference registration, conference meals, and up to four (4) nights lodging at half (1/2) the double room rate and mileage expenses. The conference agenda, duration, and schedule will determine the number of nights lodging.
4.9 **Specific to the combined ASCA Delegate Assembly & LDI:**
Transportation, meals and lodging (per Section 4) and registration will be provided for three PSCA Executive Committee members, with approval of the Governing Board. Two delegates plus a third leader will attend. In the first year of a first term, the PSCA Treasurer may also attend. Eligible attendees include in order of priority Executive Director, President, President-Elect, Past President, Treasurer and Secretary. For the purposes of these events, the officers will be defined as those who will be assuming office in the year of the Delegate Assembly/LDI.) PSCA officials approved to attend the Delegate Assembly and LDI may apply the amount as budgeted and approved to attend the conjoining ASCA Conference. (Revised July 23, 2013)

4.10 **Specific to the ASCA North Atlantic Region Meeting:** Expenses including transportation, meals, and lodging (per section 4) and registration will be provided for each of the official PSCA representatives. Eligible attendees include in order of priority, Executive Director, President, President-Elect, Past President, Treasurer and Secretary. These individuals may apply for the amount budgeted and approved to attend the North Atlantic Regional Meeting. Emerging leaders may attend the North Atlantic Regional meeting if money is available in the budget. Leaders will be selected at the Executive Committee discretion. (Adopted October 24, 2009)

5. **END OF YEAR ACCOUNTING**

5.1 **Closing the Books:** All bills/expense vouchers for a given fiscal year must be submitted by June 15. The books will close on June 30. New books will open July 1.

5.2 **Final Report:** A compilation and review shall be completed by a reputable accounting firm. The process will be conducted yearly at the end of PSCA’s fiscal year (June 30.) All the financial records of the Association will be submitted for the review. The completed accountants report shall be submitted to the Governing Board following its completion.

**Notation … according to the PSCA Accountant, IRS 990 forms are to be made available to the public. To that end, the following statement will be placed on the PSCA website:**

The PSCA completed 990 IRS is on file and available upon written request from the PSCA Executive Director: Judith Bookhamer. 2506 McCarrell Street, McKeesport, PA 15132 psca50@comcast.net

It was also noted that W9 forms are filed for all who receive on all
honoraria totaling $600.00 or more during the calendar year.

6. INVESTMENTS

6.1 General: The Treasurer will monitor the PSCA investment funds and with the Executive Director will evaluate their earning power on a quarterly basis. Recommendations that will be most beneficial to the association will be made to the Governing Board as necessary.

6.2 Capitalization Policy
(Adopted October 24, 2009)

Capital equipment of PSCA is tangible property having a useful life of one year or more and an acquisition cost of more than $500.00 per Unit. All equipment meeting this definition shall be recorded on the association’s equipment inventory list and tagged with a capital equipment number for tracking.

1. It will be the responsibility of the officer or committee chair who purchases such equipment to provide this information to the technology chair for documentation and inventory purposes.
2. The technology chair will assign an inventory number and date of purchase to the item and update the PSCA inventory list.
3. A complete copy of the PSCA inventory list will be kept on file with the executive director and updated annually.

7. PROFESSIONAL DEVELOPMENT

7.1 Graduate Scholarship: PSCA will offer up to $2,000 worth of scholarship to graduate students attending a Pennsylvania graduate school/s of counselor education to be awarded annually at the PSCA Conference. Budget area: Professional Recognition

7.2 Annual Membership Award: PSCA will provide two (2) awards annually to recognize Units that have achieved the most improved membership enrollments. One award will be to the Unit that has the greatest increase in membership during the given year and the other will be for the Unit that shows the largest percentage of membership for the given year. The awards shall each consist of the waived annual conference expenses (excluding pre-conference) for the following year and may be used within the Unit at the discretion of the representative.

Unit Representatives who win the annual membership awards are to receive one year of free dues.

7.3 Professional Development Grants: PSCA will offer regional Leadership Grants to the Annual Conference. These grants shall be in the amount of
the conference registration fee provided by conference registration funds. Priority will be given to first time attendees who are not reimbursed by their districts.

8. AMENDING FINANCIAL POLICIES

8.1 **Revisions:** Revisions to the PSCA Fiscal Policies shall be presented to and approved by the Governing Board.

8.2 **Review:** The Fiscal Policies of PSCA shall be reviewed annually.

ADOPTED: September 26, 1992