



AMERICAN COUNCIL OF ENGINEERING COMPANIES
of Pennsylvania

Board of Directors - Meeting Agenda

September 30, 2020

9:00am – 10:30am

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Call to Order	Holloway
Action Items	
Minutes - June 16, 2020	Markosky
Minutes – September 2, 2020	Markosky
Member Type Definitions	Sherman
Financial Report	M. Bougher
Reports	
Membership Report	Bougher
National Directors Report	Frery
a. ACEC PAC	
b. CEPA PAC	
c. PaCE PAC	
Government Affairs Report	Pennoni
Executive Director Report	Sherman
a. Guideline to ACEC Board Governance Document	
b. Fiduciary Responsibilities Annual Training Document	
c. Committee Updates	
President's Report	Holloway
a. Strategic Planning	
b. 2021 Events	
c. Initiatives ACEC/PA is Engaged With	
Open Discussion	Holloway
Adjourn	Holloway

ACEC/PA Board Meeting Minutes June 16, 2020 at 9:00am Virtual

Attendees Present

Board members: Eric Frary, Perry Schweiss, Troy Holloway, Eric Veydt, Roseline Bougher, Mike Bougher, Mark Markosky, Matt Marquardt, Joseph Riley, Rosanna Smithnosky, Jeff Guzy, Paul McNamee, Casey Moore, Derek Rogers, Sandy Basehore, Bill Gross, Ryan Gargan

Absent: Matt Natale

Ex Officio: Mike Girman

Non-board members: Glenn Stickel, KP Chopra, Lonnie Young, Damon Rhodes

ACEC/PA staff: Leeann Sherman, Executive Director

Call to Order

Eric Frary called the meeting to order at 9:05am.

Action Items

Approval of February 11th, 2020 Board Meeting Minutes

February 11th, 2020 Board Meeting minutes were presented by Frary.

Reilly asked about the investment policy and the statement about “future withdrawals will be approved by the board” not showing in the minutes. This statement will be added to the minutes.

McNamee motioned to approve the minutes with above change adding the statement; Moore seconded and the Board unanimously approved.

2018 Draft 990 Forms

Sherman presented the form in the packet.

R. Bougher stated that the Finance committee has reviewed and provided input and questions.

Once the 990 is finalized it will need acknowledgment and approval from the board via email.

Financial Report

R. Bougher presented the Financial Report. Monthly reports were distributed by Leeann in advance.

McNamee asked about the sponsorships and registrations for the Spring Conference, how were they handled. Leeann stated that they are being shown as prepaid meetings and events on the expense side and in the deferred income sections on the income side. All sponsorships and registrations were deferred to next year's events.

Riley asked why there is a difference between budget and actual for the payroll taxes. Sherman responded that as a non-profit we took advantage of the employee tax credit through the CARES act to get a portion of the taxes back.

Riley asked why the copiers/supplies were higher. Sherman responded that there was a change in the tax law, based on the type of lease it is we needed to capture it as a liability as opposed to being shown on the P&L. We also purchased a new server at \$10K.

Guzy motioned to approve the Financial Report as presented; Rogers seconded and the Board unanimously approved.

Dues Increase Suspension

R. Bougher explained that the Board approved 3% yearly dues increase previously; if we want to forego the increase this year, we will need Board approval.

Frary stated that ACEC National had voted to not raise dues this year.

The 3% dues increase deferral would amount to about \$15K.

Schweiss asked if any members have brought up the dues increase subject up to ACEC/PA. Sherman stated that she has received no communication from members about the dues increase.

Moore asked if the budget was prepared with the 3% increase. R. Bougher stated that the current draft budget does not have the 3% increase built in.

Moore motioned to suspend the 3% dues increase for the FY20-21; Smithnosky seconded the motion.

McNamee suggested that we table the motion on dues increase until we discuss the budget. The motion was tabled for a later vote.

KP Chopra asked how many firms have dropped due to financial issues. Sherman stated that there were 2 members and 1 affiliate member that have dropped.

Membership Type Definitions

Sherman presented the membership types in the board packet.

A lengthy discussion ensued about the definition of a Member and Affiliate Member firm.

Sherman summarized the changes that were discussed. We will add Architectural "Engineer" to the first paragraph. We will remove the reference to Professional Engineer under the Affiliate Membership and leave the Member definition as is.

Sherman asked if the board would give the Executive Committee the authority to approve a resolution to these revisions.

Moore motioned to authorize the Executive Committee to approve a resolution to the revisions; Riley seconded and the Board approved with one no vote from Paul McNamee.

McNamee asked for a draft be distributed to the Board for comment prior to a final decision from the Executive Committee. It was agreed that this will be done.

2020/2021 ACEC/PA Budget

R. Bougher presented the proposed budget. The budget was also presented to and reviewed by the Finance Committee.

There were a lot of assumptions made when preparing the budget due to the COVID-19 situation and will be revisited as early as August to do forecasting based on the situation we are in and manage our assumptions.

Frary asked if there were any major purchases or deferrals that were addressed. R. Bougher stated that there was a software package (Item 5213) proposed for committee facilitation that was deferred at approximately \$11K.

Sherman stated that the 2nd column is showing a forecast to get us through to the end of the year. It is showing that we will be coming in with a larger profit than was budgeted by about \$50K.

Rogers asked about the lobbying expense item in the budget. Sherman responded that the Board made the decision in February to pay for the lobbying expenses for the CEPA PAC. We do not pay for the credit card processing, but we pay for all other expenses for the CEPA PAC out of the operating budget.

McNamee asked if our health insurance costs will increase. Sherman stated that we have received our costs for the year at about a 5% increase, which is below the average.

McNamee asked about the money we have in the PaCE PAC, can we use that for general ACEC/PA expenses. Sherman stated that we cannot use that money for anything else. The money left in there will be used for that PaCE PAC expenses only.

Rogers asked where our biggest exposure to the unknowns is. R. Bougher mentioned that membership and meetings are the two biggest areas. Meetings because we do not know when we can start having meetings or if we will get the same attendance when we can hold them. Membership because we do not know if firms will continue their memberships, but we will know shortly.

McNamee motioned to approve the budget as presented; Moore seconded and the Board unanimously approved.

Moore motioned to move forward with the previously tabled motion to suspend the 3% dues increase for the FY20-21; Marquardt seconded and the Board unanimously approved.

Reports

Executive Directors Report

Sherman mentioned that our OH rate submissions are still due June 30, 2020.

Some of the PennDOT mobile apps are expiring June 30th.

The e-ticketing initiative is moving forward with the creation of a steering committee. The pilot program in District 11-0 went well. ACEC/PA will be a part of this process at various levels.

Mutual Gains is planned to start back up again. We are waiting for PennDOT to initiate the start, but it is not in the forefront at this point.

TQI is continuing to move forward into Phase 2, which is a more streamlined approach. There is also another subcommittee that is taking on the alternative delivery process.

Digital Delivery, which was renamed from Planless 2025, is moving forward. ACEC/PA was asked to bring in a firm from each of the Chapters to the group. (TPD-Eastern, Erdman Anthony-Central, Markosky-Western)

ACEC/PA Committee leadership will be transitioning today for the next year.

Annual Conflict of Interest and other documents that each board member needs to sign each year will be emailed out shortly.

Membership Report

Veydt noted membership has been static throughout the year. There was a small drop in the member firm employee count due to a few smaller members dropping out in the Fall of 2019. The Affiliate members are up slightly. We are renewing on anniversary dates now as opposed to FY, so there will be some dues that are off cycle.

National Directors Report

Schweiss presented the PAC Reports.

We are halfway through the calendar year and we are about halfway to our goal for both the National PAC and CEPA PAC.

National PAC we are at \$14, 350 towards our \$33, 958 goal.

Frery and Schweiss participated in the PAC Champion training.

CEPA PAC is at \$11,500 towards our \$25,000 goal.

Schweiss reached out to the Board about their participation. He reiterated that the Board members have a commitment to contribute \$500 for each PAC as a Board Member.

Frery will be our new PAC Director for the upcoming FY.

Government Affairs

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The Government Affairs report is in the Board packet.

The Government Affairs breakfast meetings got off to a great start.

The ACEC National convention and lobbying day has been canceled.

The ACEC Fall conference is set for October 28th-31st in San Diego, it is still on for now.

Grass roots and education efforts are in progress. Andrew Pennoni is the new Chair for Government Affairs. He will be supported by two new Vice-Chairs from the Central and Western Chapters.

Presidents Report

Frary gave some closing remarks and highlighted a couple accomplishments from the year.

The establishment of the Finance Committee and the focused attention by the Board on the financials has been a great addition.

The overall Board interaction and openness has been very good this year, Eric thanked everyone for their candidness.

Adjourn

Moore made motion to adjourn the board meeting at 10:38am; Marquardt seconded and the Board unanimously concurred.

MEETING MINUTES

ACEC/PA Special Board of Directors Meeting Government Affairs Discussion September 2, 2020 at 1:00 pm Virtual Meeting

Attendees:

Board Members: Troy Holloway (President) Eric Veydt (President-Elect), Roseline Bougher (Vice President), Mike Bougher (Treasurer), Mark Markosky (Secretary) Rosanna Smithnosky, Ryan Gargan, Jeff Guzy, Lonnie Young, Derek Rogers, Bill Gross, Damon Rhodes, Mike Girman, Casey Moore.

Non-Board Members: Nick Burdette (Chair – Innovative Delivery Committee, ACEC STIC Rep), Ed Reese, Larry Bankert, Andrew Pennoni, George Settelaar

ACEC/PA Staff

Ex-Officio: Leeann Sherman, Executive Director

Due to the COVID-19 Pandemic, this meeting was held virtually via GoToMeeting and it was recorded with the consent of all present.

Call to Order

Sherman called the meeting to order at 1:01pm. She opened the meeting by explaining that this was a special, one-time meeting of the Board to discuss pressing legislative issues.

I. Roll Call

Sherman proceeded to Roll Call and determined that a quorum (14) of voting members was present.

II. Provided Documents

Sherman summarized the documents provided for discussion, as listed on the Agenda, and included in the meeting packet provided to the attendees prior to the meeting. The list includes PA House of Representatives Rep. Martina White's Transportation Task Force Report, and proposed House bills that ACEC/PA is being asked to support or provide feedback on.

She suggested that the group review each of the bills listed in the order shown on the Agenda and reach a consensus on the ACEC/PA position on each. She also noted that ACEC/PA may also decide not to take a position on a particular bill.

III. Legislation

President Troy Holloway welcomed the group and explained that members of the PA House of Representatives and Senate had contacted ACEC/PA and solicited input on these bills. He suggested that

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the group engage in open discussion of each bill, leading to a consensus opinion on the official ACEC/PA response to each.

Sherman introduced guests (non-voting members) Nick Burdette, Larry Bankert, Ed Reese and Andrew Pennoni, and noted how their experience and involvement in the industry will benefit the discussions.

She then facilitated discussion of each of the proposed House bills on the Agenda:

a. HB 2361

Sherman noted the ACEC/PA had previously provided official testimony on this bill, so it is not necessary for us provide additional feedback, or to take an official position. She asked if there were any additional concerns or anything the group would like to discuss regarding this Bill. Hearing none, she moved on.

b. HB 2065

Sherman explained the House and Senate Transportation Committees are working together on various bills, and have been reviewing, commenting and offering proposed revisions back and forth – and sometimes offering a bill of their own that is very similar to another that the other chamber has developed.

She noted that included with the materials provided for this meeting is a marked-up MS Word version of HB 2065, with comments provided by a Senate staff member. ACEC/PA (among other stakeholders) has been asked to add our comments, concerns, or questions to this document prior to the Senate sending it back to the House.

Pennoni offered that the process is far along at this point, but that in his opinion the consulting engineering industry should not be a proponent of more design/build and/or P3 projects, since they undermine the principles of Quality Based Selection (QBS) and they are not a good fit for engineering firms for a variety of reasons. He asked whether ACEC/PA should voice opposition to D/B and P3.

Reese said that he does not believe that there is consensus among member firms that D/B and P3 projects are unfavorable to consultant engineers. He also said the he had discussed this bill with Larry Bankert (not yet on the call) and attempted to relate his opinion on it. Reese interpreted Bankert's opinion to be that the bill is not really necessary, except for the fact that it addresses some non-design transportation issues such as vehicle services and licensing, which are areas we do not typically deal with. Except for the notification provision, which may cause some concern as it might allow politics to enter into the selection process, Bankert questions the need for this bill. Reese noted that current D/B and P3 legislation already allows what is proposed in HB 2065.

Reese interpreted the intent of the notification provision as an effort to give Legislators advance notice of upcoming projects to allow for press conferences/releases so that they are properly informed before the projects become public knowledge.

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Sherman agreed that some of the bills being proposed seem unnecessary, or read more like a policy change or clarification than legislation, but our direction is to look at each one and provide feedback or raise questions with the assumption that they will move forward as legislation.

R. Bougher asked if PennDOT had been consulted as HB 2065 was drafted, since it is her understanding the PennDOT had planned to do a post-mortem on the Rapid Bridge Replacement Project P3 before deciding how to move forward with future P3 projects.

A discussion ensued as to why the motor vehicle and licensing services were addressed in HB 2065. Reese said that he and Bankert had deduced from conversations with Senator Ward's staff that these provisions were the result of pressure from constituents who were having difficulty with obtaining or renewing permits and licenses through the DMV. The bill would open the door for PennDOT to enlist the help of outside consultants to meet the demand. Sherman confirmed that the licensing provisions were indeed included in HB 2065 as a result of pressure from constituents, the trucking industry in particular.

Sherman provided further clarification as to why both the House and the Senate are seeking legislative action in situations where normally policy action may be more appropriate. In the P3 legislation, there were requirements included that House and Senate Transportation Committee members would be kept abreast of the activities/decisions of the appointed P3 Board. They do not believe there has been enough communication from the Board and are looking for remedies through legislation. Reese said that he is aware of this concern, but has questioned why the legislators are not informed, since they have representatives that they have appointed to serve on the P3 Board.

Veydt asked if PennDOT may have asked for legislation that supports measures they are intending to implement as revisions to their Publication 448. Sherman responded that some of the legislation is drifting from the direction that PennDOT wants to go.

Burdette added that much of the legislation being proposed ignores the TQI efforts. He added that HB 2065 actually adds restrictions to the original P3 bill, and actually makes it more difficult to implement innovative delivery. Rhodes agreed, and stressed that this is ACEC/PA's opportunity to comment. Reese disagreed that the bill is more restrictive, and sees it more as a vehicle to add other opportunities for innovative delivery such as municipal projects, weigh stations, rest areas, etc.

Sherman pointed out the bill's inclusion of municipal projects as a possible area where P3 may be implemented.

Burdette suggested a comment we may want to make is that opening up D/B and P3 to municipalities may be problematic, particularly for small municipalities. From HDR's experience, owner/client understanding of the process is vital to the success of the project, and some owners may not have enough experience or sophistication to successfully implement alternative delivery. Moore agreed, and added that McMahon's experience has been similar with

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municipalities. He also noted that since local elected officials would likely be very involved with the projects, continuity could be a concern as newly elected officials enter the picture, possibly with different perspectives on how the projects should be executed. Veydt also agreed with these sentiments and added that additional opportunities offered to use P3 would put more burden on the P3 Board and project managers.

Reese predicted that smaller municipalities would not attempt to tackle a P3 project. He wondered if a County would be considered a municipality. He suggested we recommend wording that would limit the option to larger municipalities and Counties.

A wider discussion ensued regarding whether PennDOT would have the desire or be equipped to manage municipal P3 projects, given their workload managing federally funded local projects currently. Sherman noted that to her knowledge there are no plans to expand the P3 Board or add staffing to the P3 office to manage a potential increase in P3 projects.

Veydt questioned why ACEC/PA is being solicited for feedback on HB 2065, since its primary objectives seem to be adding additional legislative oversight of the P3 process and making P3 an allowable project delivery method for municipalities. Holloway referred to Pennoni's original comments regarding the overall impact D/B and P3 projects have on the concept of quality-based selections – suggesting our comments address the broader issue. Veydt continued in that vein, suggesting a statement that ACEC/PA, while acknowledging that D/B and P3 can be a valuable tool in the toolbox of owners, they pose some concerns and difficulties for many of our members.

Larry Bankert joined the meeting at this point in the discussion.

Pennoni suggested we offer an opinion opposing the addition of municipalities as allowable D/B and P3 participants. Veydt suggested we just say that we support QBS, avoiding a statement that we do not support D/B and P3, since that position may not represent the opinion of the majority of our member firms.

Bill Gross expressed concern that 6 of the 7 members of the current P3 Board have no transportation experience. Reese noted that this is not unusual for a Board of this type (PTC, Port Authority, SEPTA, etc.) and that the Boards rely on the expertise and recommendations of technical staff as they make decisions. Gross acknowledged that fact but suggested that if the bill is looking to improve on the system, this might be an area to suggest improvement.

Holloway continued with the discussion of QBS as a primary focus of our feedback on this bill. He reminded all that preserving/protecting QBS is key priority for ACEC and ACEC/PA, so an official statement from us as part of our response would not be irrelevant.

Pennoni reiterated that current legislation allowing D/B and P3 delivery, with no quality-based analysis puts consultants under the control of financiers and contractors, where they are treated as any other subcontractor – sometimes worse. HB 2065 does not change that and allows for a

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broader range of projects to be contracted as low bid, with no quality-based parameters. In his opinion, this is why we should oppose the bill.

Rosanna Smithnosky suggested we urge legislators to wait until PennDOT completes a full post-mortem of the RBRP before expanding the use of P3. Lessons learned on the RBRP could result in changes in the way P3's are approached.

Reese asked Sherman if she knew why municipalities were added as part of the bill. She responded that from talking to legislative staff, they were added to allow for more flexibility in contracting ("more tools in the toolbox"), and that they believed that municipalities with fewer resources would be unlikely to attempt to take advantage of it.

In the interest of time, Sherman suggested discussion be closed, and an agreement be reached on an official ACEC/PA position statement on HB 2065. In lieu of an official position, we can offer feedback, ask for clarification, or express concerns.

Sherman and Burdette will follow up with a response, based on the discussion.

c. HB 2063

This is another bill that proposes to expand the use of alternative delivery (D/B and P3) by PennDOT and municipalities.

Bankert sees this bill as more of an additional encouragement to PennDOT to use alternative delivery methods in the interest of efficiency and cost savings. He noted that the TQI efforts to increase use of alternative delivery methods are focused on D/B's and P3's that include a quality component as opposed to pure low bid, such as a D/B best value process.

Sherman noted that a lot of the current bills being proposed are focused on short term cost savings, perhaps at the cost of long-term quality.

Rogers postulated that the current percentage of projects performed by PennDOT using D/B is minimal.

Moore asked if the numbers used in the bill were based on research done in other states regarding the size of projects where D/B would be beneficial. Bankert replied that it did not appear so, given what he knows about the research done by the TQI Committee.

Bankert's primary concern with HB 2063 is that it seems to be using an arbitrary method of determining the number, size and types of projects that should be viable D/B candidates. This, despite the work done by the TQI Committee in cooperation with PennDOT and the PTC that could provide much stronger criteria, based on extensive research. He suggests we oppose the bill as written and offer expertise that would help strengthen it. Rhodes and Burdette agreed and added that this is another opportunity for us to assert our support of alternative delivery option that include a quality component, further stressing the importance of QBS.

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Rogers suggested we make ACEC national aware of this bill, and our concerns about the erosion of QBS in PA. Holloway agreed.

A general discussion ensued between various participants regarding the pros and cons of different delivery methods, the economics of D/B and P3 potential conflict of interest, how other states handle alternative delivery, etc. The question was posed as to APC's position on alternative delivery. Bankert said that APC is very much in support of D/B and P3, and while they are gradually becoming more supportive of a best value (quality) component in bidding, they still favor a low bid method of selection. He believes this is primarily because they are concerned that a best value bid may hurt some of the smaller contractors that are their members.

Veydt moved that our response is that we oppose the legislation as proposed, and that we emphasize our support of QBS. Furthermore, we suggest coordination with the TQI Committee when revising the legislation. Also, we recommend that owners/agencies should decide which projects are candidates for implementation of alternative delivery, as opposed to including parameters within legislation. Rogers seconded, and the motion carried.

d. HB 2068

Sherman summarized the bill, which would enable County referendums as a way to raise revenue for public transportation. Bankert noted that the current version of the bill has dropped the referendum requirement, leaving the decision to County Commissioners and Executives. Holloway believes there may be a possibility to raise funds for projects other than transit, depending on how it is worded.

Holloway moved that we offer feedback, as opposed to support, of the bill. Moore seconded, and the motion carried. Sherman and Bankert will follow up with suggested amendments to the bill.

e. HB 2066

This bill would mandate PA State Police ticket revenue would go toward PSP operations. All agreed that ACEC/PA has no concerns or comments regarding this bill.

f. HB 2067

Dedicates revenue generated from new Philadelphia casinos to mass transit in Philadelphia. All agreed that ACEC/PA has no concerns or comments regarding this bill.

g. HB 2062

Would update PennDOT contract standards to account for new technological advancements in the concrete industry. ACEC/PA believes that pavement selection is an engineering function, and not a legislative function. Engineers follow established design criteria and procedures, so if new technology is to be considered it should be incorporated into design standards. Furthermore, the engineering industry is continually evaluating new and emerging technologies and incorporating them into design.

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M. Bougher moved that ACEC/PA's position be that we provide no comments. Girman seconded, and the motion carried.

h. HB 2069

R. Bougher noted that the title of this bill references Consolidated Permitting but contains no text that addresses permitting.

Sherman said that regarding HB 2069, she believes that although permitting is not addressed in the draft we are reviewing, it is expected that Amendments will be offered that will include permitting.

Veydt offered that perhaps this bill is trying to legislate something that would more appropriately be decided by owners and engineers. Perhaps some education/discussion would be in order between ACEC/PA Board members and legislators.

Sherman will propose a meeting to help educate legislators on how the process currently works, and complications inherent in proposed changes to the process.

III. Open Discussion

No further discussion was pursued.

Adjourn

A motion to adjourn was entered at 3:07 PM by Veydt, seconded by Rhodes, and the motion carried.

Member Descriptions for ACEC/PA

ACEC/PA Member Firm

This class of membership is only available to a business with one or more licensed or registered principals, engaged in the independent practice of engineering, surveying, architecture, or other related scientific professions. At least one person holds a Certificate of Authorization from the State Registration Board for Professional Engineers, Architectural Engineer, Land Surveyors and Geologists. **A Professional Engineer (PE) is an individual licensed by the State Registration Board for Professional Engineers, Land Surveyors and Geologists whom:**

- Applies mathematical and physical sciences in the design of public or private buildings, structures, machines, equipment, processes, works or engineering systems
- Consults, investigates, evaluates, conducts engineering surveys, performs construction management, planning and inspection of public or private buildings, structures, machines, equipment, processes, works or engineering systems
- Performs acts and services related to engineering such as municipal planning, teaching, construction, maintenance and research.

Such an organization may be a sole proprietorship, partnership, corporation, or a division or subsidiary of a private, non-engineering company. All Member Firms must maintain simultaneous membership in ACEC/PA's national affiliate, the American Council of Engineering Companies.

The [State Registration Board for Professional Engineers, Land Surveyors and Geologists](#) regulates the practice, licensure and registration of engineers, land surveyors and geologists in the Commonwealth of Pennsylvania in order to safeguard life, health and property and promote the general welfare.

For questions on your professional license, contact the Pennsylvania State Registration Board for Professional Engineers, Land Surveyors and Geologists directly at:

P.O. Box 2649, Harrisburg, PA 17105-2649

Phone: (717) 783-7049

[Click here to be redirected to the State Registration Board website](#)

ACEC/PA Affiliate Member

This class of membership is available to a business organization that supports the goals of ACEC/PA and provides professional services of a scientific and technical nature that are complementary to the services provided by Member Companies and are contracted to perform tasks associated with the practice of engineering.

Business organizations that provide professional services or products used in the internal operation of Member Companies such as attorneys, insurance brokers, bankers, accountants, management consultants, computer and software vendors and blueprint/reproduction companies are also eligible for membership.

Only firms that are NOT eligible for membership as a Member Firm (i.e., firms that do NOT hold a Certificate of Authorization from the State Board of Registration for Professional Engineers & Surveyors) are eligible to become Affiliate Member Firms. Principals of Affiliate Member Firms shall not be eligible to vote, hold office nor serve as chair of a standing committee.

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July - August, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
3000 Dues Income				
3001 Base ACEC/PA Dues	49,000.00	50,500.00	-1,500.00	97.03 %
3002 ACEC/PA Dues	347,983.21	333,000.00	14,983.21	104.50 %
3003 Affiliate Dues	30,210.00	35,000.00	-4,790.00	86.31 %
Total 3000 Dues Income	427,193.21	418,500.00	8,693.21	102.08 %
3009 ACEC BIT Royalty	1,660.00	0.00	1,660.00	
3015 Member Directory Income		0.00	0.00	
3300 Meetings				
3301 Central Chapter Meeting	2,450.00	500.00	1,950.00	490.00 %
3302 Eastern Chapter Meeting	910.00	1,450.00	-540.00	62.76 %
3303 Western Chapter Meeting	1,365.00	2,500.00	-1,135.00	54.60 %
3304 Govt Affairs Breakfast	1,190.00	1,500.00	-310.00	79.33 %
3305 Annual Meeting				
3305.1 Annual Meeting Sponsorships	3,617.00	0.00	3,617.00	
3305.2 Annual Meeting Registrations	2,085.00	0.00	2,085.00	
Total 3305 Annual Meeting	5,702.00	0.00	5,702.00	
3306 Spring Conference				
3306.1 Spring Conference Sponsorships	4,618.00	0.00	4,618.00	
3306.2 Spring Conference Registrations	1,196.00	0.00	1,196.00	
Total 3306 Spring Conference	5,814.00	0.00	5,814.00	
3307 ACEC/PA Fall Conference				
3307.1 Fall Conference Sponsorships	500.00	0.00	500.00	
3307.2 Fall Conference Registrations		0.00	0.00	
Total 3307 ACEC/PA Fall Conference	500.00	0.00	500.00	
3308 Diamond Awards				
3308.1 Diamond Awards Sponsorships		0.00	0.00	
3308.2 Diamond Awards Registrations		0.00	0.00	
3308.3 Diamond Awards Project Submission Fee		0.00	0.00	
Total 3308 Diamond Awards		0.00	0.00	
3309 Scholarship Golf Outing		0.00	0.00	
3403 Legislative Day	6,292.00	0.00	6,292.00	
Total 3300 Meetings	24,223.00	5,950.00	18,273.00	407.11 %
3900 Investment Income				
3901 Interest	3.67		3.67	
3901.1 Interest from Money Market Account	2.20	100.00	-97.80	2.20 %
Total 3901 Interest	5.87	100.00	-94.13	5.87 %
Total 3900 Investment Income	5.87	100.00	-94.13	5.87 %
3951 Misc Income	340.43	500.00	-159.57	68.09 %
Total Revenue	\$453,422.51	\$425,050.00	\$28,372.51	106.68 %
GROSS PROFIT	\$453,422.51	\$425,050.00	\$28,372.51	106.68 %

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July - August, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Expenditures				
4000 Payroll Expenditures				
4001 Salaries	39,500.77	42,882.00	-3,381.23	92.12 %
4002 Payroll Taxes	805.25	3,208.00	-2,402.75	25.10 %
4003 Employee Benefits	3,426.01	2,800.00	626.01	122.36 %
4004 Retirement	1,440.63	1,780.00	-339.37	80.93 %
4005 Payroll Fees	59.25	120.00	-60.75	49.38 %
Total 4000 Payroll Expenditures	45,231.91	50,790.00	-5,558.09	89.06 %
4015 Member Directory Expenses		0.00	0.00	
4300 Meetings Expense				
4302 Central Chapter Mtg Expense				
4302.2 Central Chapter Mtg Travel		0.00	0.00	
4302.3 Central Chapter Mtg F&B		0.00	0.00	
4302.4 Central Chapter Mtg AV/Rm Rental		0.00	0.00	
Total 4302 Central Chapter Mtg Expense		0.00	0.00	
4303 Eastern Chapter Mtg Expense				
4303.2 Eastern Chapter Mtg Travel		0.00	0.00	
4303.3 Eastern Chapter Mtg F&B	2,021.25	0.00	2,021.25	
4303.4 Eastern Chapter Mtg AV/Rm Rental		0.00	0.00	
Total 4303 Eastern Chapter Mtg Expense	2,021.25	0.00	2,021.25	
4304 Western Chapter Mtg Expense				
4304.2 Western Chapter Mtg Travel		0.00	0.00	
4304.3 Western Chapter Mtg F&B		0.00	0.00	
Total 4304 Western Chapter Mtg Expense		0.00	0.00	
4305 Govt Affairs Bfast Expense				
4305.2 Govt Affairs Bfast Travel		0.00	0.00	
4305.3 Govt Affairs Bfast F&B		0.00	0.00	
4305.4 Govt Affairs Bfast AV/Rm Rental		0.00	0.00	
Total 4305 Govt Affairs Bfast Expense		0.00	0.00	
4306 Diamond Awards Expense				
4306.1 Awards Expense		0.00	0.00	
4306.2 Diamond Awards Travel		0.00	0.00	
4306.3 Diamond Awards F&B	1,000.00	0.00	1,000.00	
4306.4 Diamond Awards AV/Rm Rental		0.00	0.00	
4306.5 Diamond Awards Supplies/Misc.		0.00	0.00	
Total 4306 Diamond Awards Expense	1,000.00	0.00	1,000.00	
4307 Annual Meeting Expense				
4307.2 Annual Meeting Travel		0.00	0.00	
4307.3 Annual Meeting F&B		0.00	0.00	
4307.4 Annual Meeting AV/Rm Rental		0.00	0.00	
4307.5 Annual Meeting Supplies		0.00	0.00	
4307.6 Annual Meeting Activities		0.00	0.00	

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July - August, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 4307 Annual Meeting Expense		0.00	0.00	
4308 Spring Conference Expense				
4308.2 Spring Conference Travel		0.00	0.00	
4308.3 Spring Conference F&B		0.00	0.00	
4308.4 Spring Conference AV/Rm Rental		0.00	0.00	
4308.5 Spring Conference Supplies		0.00	0.00	
4308.7 Spring Conference Speaker		0.00	0.00	
Total 4308 Spring Conference Expense		0.00	0.00	
4309 ACEC/PA Fall Conference Expense				
4309.2 Fall Conference Travel		0.00	0.00	
4309.3 Fall Conference F&B	900.00	0.00	900.00	
4309.4 Fall Conference AV/Rm Rental		0.00	0.00	
4309.5 Fall Conference Supplies		0.00	0.00	
Total 4309 ACEC/PA Fall Conference Expense	900.00	0.00	900.00	
4310 Scholarship Golf Outing Expense				
4310.1 Scholarship Gift Given		0.00	0.00	
Total 4310 Scholarship Golf Outing Expense		0.00	0.00	
4351 Legislative Day Expenses				
4351.1 Legislative Day Printing/Postage		0.00	0.00	
4351.2 Legislative Day Travel		0.00	0.00	
4351.3 Legislative Day F&B		0.00	0.00	
4351.5 Legislative Day Supplies		0.00	0.00	
Total 4351 Legislative Day Expenses		0.00	0.00	
Total 4300 Meetings Expense	3,921.25	0.00	3,921.25	
4400 Insurance				
4401 Business Insurance	662.00	670.00	-8.00	98.81 %
4402 Workers Comp Insurance	341.86	250.00	91.86	136.74 %
4403 Auto Insurance	599.97	430.00	169.97	139.53 %
4404 Directors & Officers Liability	1,528.00	1,536.00	-8.00	99.48 %
4405 ERISA Retirement Insurance	180.00	270.00	-90.00	66.67 %
Total 4400 Insurance	3,311.83	3,156.00	155.83	104.94 %
4500 Office Supplies and Expenses				
4501 Supplies	98.55	800.00	-701.45	12.32 %
4502 Copier Supplies/Equipment	19.28	150.00	-130.72	12.85 %
4502.1 Interest Paid - Copier Lease	31.77	32.00	-0.23	99.28 %
Total 4502 Copier Supplies/Equipment	51.05	182.00	-130.95	28.05 %
4503 Office Expense/Gifts		100.00	-100.00	
Total 4500 Office Supplies and Expenses	149.60	1,082.00	-932.40	13.83 %
4600 Office/Admin Expense				
4601 Bank Monthly Charges	79.90	80.00	-0.10	99.88 %
4602 CC Transaction Fees	147.88	1,500.00	-1,352.12	9.86 %

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July - August, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4603 Internet Services	428.65	340.00	88.65	126.07 %
4604 Printing		80.00	-80.00	
4605 Postage	63.80	40.00	23.80	159.50 %
4606 Rent	7,080.08	7,184.00	-103.92	98.55 %
4607 Advertising		0.00	0.00	
4608 Telephone	1,306.45	1,430.00	-123.55	91.36 %
4609 Other Misc Svc Costs	36.00		36.00	
Total 4600 Office/Admin Expense	9,142.76	10,654.00	-1,511.24	85.82 %
4900 Board Expenses	900.00	900.00	0.00	100.00 %
4910 Prof Dev/Meetings		200.00	-200.00	
4920 Lobbying Expenses	1,333.34	1,390.00	-56.66	95.92 %
4940 Tenant Improvements		0.00	0.00	
5000 Committee Expenses		0.00	0.00	
5100 Member-Related (non-travel)		100.00	-100.00	
5210 Dues/Subscriptions				
5211 Publication Subscriptions	1,975.00	1,900.00	75.00	103.95 %
5212 Prof Memberships	1,000.00	1,250.00	-250.00	80.00 %
5213 Subscriptions	13,700.45	13,525.00	175.45	101.30 %
Total 5210 Dues/Subscriptions	16,675.45	16,675.00	0.45	100.00 %
5520 Professional Services				
5521 Legal	79.00	800.00	-721.00	9.88 %
5522 Accountant		400.00	-400.00	
5523 Computer/IT	2,171.30	1,500.00	671.30	144.75 %
5525 Public Relations	10,000.00	10,400.00	-400.00	96.15 %
Total 5520 Professional Services	12,250.30	13,100.00	-849.70	93.51 %
5600 Travel Expenses				
5601 ACEC/NACEC Travel Expenses		0.00	0.00	
5604 Legislative Travel Expense		400.00	-400.00	
5605 Staff/Membership Related Travel	-495.00	0.00	-495.00	
Total 5600 Travel Expenses	-495.00	400.00	-895.00	-123.75 %
5610 Auto Expenses				
5611 Vehicle Maintenance		60.00	-60.00	
5612 Vehicle Lease	1,050.86	1,052.00	-1.14	99.89 %
5613 Vehicle Gas/Tolls/Parking	104.97	200.00	-95.03	52.49 %
Total 5610 Auto Expenses	1,155.83	1,312.00	-156.17	88.10 %
6010 Depreciation Expense	380.28	380.00	0.28	100.07 %
Total Expenditures	\$93,957.55	\$100,139.00	\$ -6,181.45	93.83 %
NET OPERATING REVENUE	\$359,464.96	\$324,911.00	\$34,553.96	110.63 %
NET REVENUE	\$359,464.96	\$324,911.00	\$34,553.96	110.63 %

American Council of Engineering Companies of Penns

STATEMENT OF FINANCIAL POSITION

As of August 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1604 Merrill Edge Money Market	0.00
4135 Scholarship Account	26,968.30
5407 Wells Fargo Checking	444,038.91
9758 Wells Fargo Money Market	129,940.16
Total Bank Accounts	\$600,947.37
Accounts Receivable	
1200 *Accounts Receivable	150,150.73
1201 Allowance for Bad Debts	0.00
Total Accounts Receivable	\$150,150.73
Other Current Assets	
1010C1 Unrealized G (L) ML Reserved	796.06
1010D1 Unrealized G (L)Wells Fargo-Inv Reserved	-6,194.42
1010R Investment Acct - cash reclass	0.00
1010SN Investment acct - cash portion	0.00
1210 Prepaid Expenses	0.00
1210.1 Prepaid Meetings and Events	0.00
1210.2 Prepaid Insurance	0.00
Total 1210 Prepaid Expenses	0.00
1499 Undeposited Funds	770.00
3210 Scholarship Fund - check deposits	0.00
Total Other Current Assets	\$ -4,628.36
Total Current Assets	\$746,469.74
Fixed Assets	
1062 Office Equipment	0.00
1062A Original Cost	21,991.06
1062B Accumulated Depreciation	-15,695.75
Total 1062 Office Equipment	6,295.31
Total Fixed Assets	\$6,295.31
TOTAL ASSETS	\$752,765.05

American Council of Engineering Companies of Penns

STATEMENT OF FINANCIAL POSITION

As of August 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2200 *Accounts Payable	2,793.83
Total Accounts Payable	\$2,793.83
Other Current Liabilities	
2206 Prepaid Dues	0.00
2206.1 Prepaid Firm Dues	0.00
2206.2 Prepaid Index Dues	0.00
2206.3 Prepaid ACEC Dues	0.00
2206.4 Prepaid Affiliate Dues	0.00
Total 2206 Prepaid Dues	0.00
2209 PAC Clearing Account	0.00
2210 Due to PAC	0.00
2211 Deferred Income	0.00
2502 Capital Lease Obligation	3,670.64
25600 Dues Owed to National	0.00
25610 Dues Owed to National - Current	98,970.67
25615 Prepaid ACEC Dues-Anniversary Billing	1,154.20
25620 Dues Owed to National - Past Due	24,049.04
Total 25600 Dues Owed to National	124,173.91
25700 Accrued Payroll and Taxes	6,226.60
25800 ACCRUED VACATION	26,542.02
3315 Scholarship Donations	1,000.00
PA Department of Revenue Payable	0.00
Total Other Current Liabilities	\$161,613.17
Total Current Liabilities	\$164,407.00
Total Liabilities	\$164,407.00
Equity	
2900 Opening Bal Equity	0.00
2960 Retained Earnings	203,372.27
3100 Scholarship (Golf Outing) Restricted Net Assets	25,520.82
Net Revenue	359,464.96
Total Equity	\$588,358.05
TOTAL LIABILITIES AND EQUITY	\$752,765.05

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
3000 Dues Income				
3001 Base ACEC/PA Dues	49,000.00	54,000.00	-5,000.00	90.74 %
3002 ACEC/PA Dues	347,983.21	338,500.00	9,483.21	102.80 %
3003 Affiliate Dues	30,210.00	38,825.00	-8,615.00	77.81 %
Total 3000 Dues Income	427,193.21	431,325.00	-4,131.79	99.04 %
3009 ACEC BIT Royalty	1,660.00	1,500.00	160.00	110.67 %
3015 Member Directory Income		1,000.00	-1,000.00	
3300 Meetings				
3301 Central Chapter Meeting	3,360.00	10,900.00	-7,540.00	30.83 %
3302 Eastern Chapter Meeting	1,330.00	18,150.00	-16,820.00	7.33 %
3303 Western Chapter Meeting	1,995.00	20,150.00	-18,155.00	9.90 %
3304 Govt Affairs Breakfast	1,715.00	11,700.00	-9,985.00	14.66 %
3305 Annual Meeting				
3305.1 Annual Meeting Sponsorships	3,617.00	7,500.00	-3,883.00	48.23 %
3305.2 Annual Meeting Registrations	2,085.00	24,075.00	-21,990.00	8.66 %
Total 3305 Annual Meeting	5,702.00	31,575.00	-25,873.00	18.06 %
3306 Spring Conference				
3306.1 Spring Conference Sponsorships	4,618.00	13,050.00	-8,432.00	35.39 %
3306.2 Spring Conference Registrations	1,196.00	29,000.00	-27,804.00	4.12 %
Total 3306 Spring Conference	5,814.00	42,050.00	-36,236.00	13.83 %
3307 ACEC/PA Fall Conference				
3307.1 Fall Conference Sponsorships	500.00	11,550.00	-11,050.00	4.33 %
3307.2 Fall Conference Registrations		28,238.00	-28,238.00	
Total 3307 ACEC/PA Fall Conference	500.00	39,788.00	-39,288.00	1.26 %
3308 Diamond Awards				
3308.1 Diamond Awards Sponsorships		16,000.00	-16,000.00	
3308.2 Diamond Awards Registrations		34,500.00	-34,500.00	
3308.3 Diamond Awards Project Submission Fee		13,500.00	-13,500.00	
Total 3308 Diamond Awards		64,000.00	-64,000.00	
3309 Scholarship Golf Outing		2,500.00	-2,500.00	
3403 Legislative Day	6,292.00	7,500.00	-1,208.00	83.89 %
Total 3300 Meetings	26,708.00	248,313.00	-221,605.00	10.76 %
3900 Investment Income				
3901 Interest	3.67		3.67	
3901.1 Interest from Money Market Account	2.20	600.00	-597.80	0.37 %
Total 3901 Interest	5.87	600.00	-594.13	0.98 %
Total 3900 Investment Income	5.87	600.00	-594.13	0.98 %
3951 Misc Income	340.43	900.00	-559.57	37.83 %
Total Revenue	\$455,907.51	\$683,638.00	\$ -227,730.49	66.69 %
GROSS PROFIT	\$455,907.51	\$683,638.00	\$ -227,730.49	66.69 %

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Expenditures				
4000 Payroll Expenditures				
4001 Salaries	39,500.77	257,300.00	-217,799.23	15.35 %
4002 Payroll Taxes	805.25	19,250.00	-18,444.75	4.18 %
4003 Employee Benefits	3,426.01	16,800.00	-13,373.99	20.39 %
4004 Retirement	2,162.06	10,680.00	-8,517.94	20.24 %
4005 Payroll Fees	59.25	720.00	-660.75	8.23 %
Total 4000 Payroll Expenditures	45,953.34	304,750.00	-258,796.66	15.08 %
4015 Member Directory Expenses		500.00	-500.00	
4300 Meetings Expense				
4302 Central Chapter Mtg Expense				
4302.2 Central Chapter Mtg Travel		12.00	-12.00	
4302.3 Central Chapter Mtg F&B		5,100.00	-5,100.00	
4302.4 Central Chapter Mtg AV/Rm Rental		1,990.00	-1,990.00	
Total 4302 Central Chapter Mtg Expense		7,102.00	-7,102.00	
4303 Eastern Chapter Mtg Expense				
4303.2 Eastern Chapter Mtg Travel		100.00	-100.00	
4303.3 Eastern Chapter Mtg F&B	2,021.25	9,800.00	-7,778.75	20.63 %
4303.4 Eastern Chapter Mtg AV/Rm Rental		1,000.00	-1,000.00	
Total 4303 Eastern Chapter Mtg Expense	2,021.25	10,900.00	-8,878.75	18.54 %
4304 Western Chapter Mtg Expense				
4304.2 Western Chapter Mtg Travel		320.00	-320.00	
4304.3 Western Chapter Mtg F&B		6,920.00	-6,920.00	
Total 4304 Western Chapter Mtg Expense		7,240.00	-7,240.00	
4305 Govt Affairs Bfast Expense				
4305.2 Govt Affairs Bfast Travel		10.50	-10.50	
4305.3 Govt Affairs Bfast F&B		3,800.00	-3,800.00	
4305.4 Govt Affairs Bfast AV/Rm Rental		1,990.00	-1,990.00	
Total 4305 Govt Affairs Bfast Expense		5,800.50	-5,800.50	
4306 Diamond Awards Expense				
4306.1 Awards Expense		2,000.00	-2,000.00	
4306.2 Diamond Awards Travel		280.00	-280.00	
4306.3 Diamond Awards F&B	1,000.00	32,295.00	-31,295.00	3.10 %
4306.4 Diamond Awards AV/Rm Rental		10,950.00	-10,950.00	
4306.5 Diamond Awards Supplies/Misc.		8,300.00	-8,300.00	
Total 4306 Diamond Awards Expense	1,000.00	53,825.00	-52,825.00	1.86 %
4307 Annual Meeting Expense				
4307.2 Annual Meeting Travel		2,800.00	-2,800.00	
4307.3 Annual Meeting F&B		13,870.00	-13,870.00	
4307.4 Annual Meeting AV/Rm Rental		3,500.00	-3,500.00	
4307.5 Annual Meeting Supplies		625.00	-625.00	
4307.6 Annual Meeting Activities		9,585.00	-9,585.00	

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 4307 Annual Meeting Expense		30,380.00	-30,380.00	
4308 Spring Conference Expense				
4308.2 Spring Conference Travel		50.00	-50.00	
4308.3 Spring Conference F&B		17,100.00	-17,100.00	
4308.4 Spring Conference AV/Rm Rental		5,850.00	-5,850.00	
4308.5 Spring Conference Supplies		555.00	-555.00	
4308.7 Spring Conference Speaker		2,000.00	-2,000.00	
Total 4308 Spring Conference Expense		25,555.00	-25,555.00	
4309 ACEC/PA Fall Conference Expense				
4309.2 Fall Conference Travel		20.00	-20.00	
4309.3 Fall Conference F&B	900.00	11,970.00	-11,070.00	7.52 %
4309.4 Fall Conference AV/Rm Rental		3,300.00	-3,300.00	
4309.5 Fall Conference Supplies		250.00	-250.00	
Total 4309 ACEC/PA Fall Conference Expense	900.00	15,540.00	-14,640.00	5.79 %
4310 Scholarship Golf Outing Expense				
4310.1 Scholarship Gift Given		2,500.00	-2,500.00	
Total 4310 Scholarship Golf Outing Expense		2,500.00	-2,500.00	
4351 Legislative Day Expenses				
4351.1 Legislative Day Printing/Postage		3,210.00	-3,210.00	
4351.2 Legislative Day Travel		30.00	-30.00	
4351.3 Legislative Day F&B		4,050.00	-4,050.00	
4351.5 Legislative Day Supplies		200.00	-200.00	
Total 4351 Legislative Day Expenses		7,490.00	-7,490.00	
Total 4300 Meetings Expense	3,921.25	166,332.50	-162,411.25	2.36 %
4400 Insurance				
4401 Business Insurance	662.00	670.00	-8.00	98.81 %
4402 Workers Comp Insurance	447.32	1,500.00	-1,052.68	29.82 %
4403 Auto Insurance	799.64	2,580.00	-1,780.36	30.99 %
4404 Directors & Officers Liability	1,528.00	1,536.00	-8.00	99.48 %
4405 ERISA Retirement Insurance	180.00	270.00	-90.00	66.67 %
Total 4400 Insurance	3,616.96	6,556.00	-2,939.04	55.17 %
4500 Office Supplies and Expenses				
4501 Supplies	98.55	4,800.00	-4,701.45	2.05 %
4502 Copier Supplies/Equipment	19.28	900.00	-880.72	2.14 %
4502.1 Interest Paid - Copier Lease	31.77	192.00	-160.23	16.55 %
Total 4502 Copier Supplies/Equipment	51.05	1,092.00	-1,040.95	4.67 %
4503 Office Expense/Gifts		600.00	-600.00	
Total 4500 Office Supplies and Expenses	149.60	6,492.00	-6,342.40	2.30 %
4600 Office/Admin Expense				
4601 Bank Monthly Charges	119.85	480.00	-360.15	24.97 %
4602 CC Transaction Fees	147.88	9,000.00	-8,852.12	1.64 %

American Council of Engineering Companies of Penns

BUDGET VS. ACTUALS: FY 2020-2021 - FY21 P&L

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4603 Internet Services	428.65	2,040.00	-1,611.35	21.01 %
4604 Printing		500.00	-500.00	
4605 Postage	63.80	250.00	-186.20	25.52 %
4606 Rent	10,620.12	43,100.00	-32,479.88	24.64 %
4607 Advertising		125.00	-125.00	
4608 Telephone	1,306.45	8,580.00	-7,273.55	15.23 %
4609 Other Misc Svc Costs	36.00		36.00	
Total 4600 Office/Admin Expense	12,722.75	64,075.00	-51,352.25	19.86 %
4900 Board Expenses	900.00	4,500.00	-3,600.00	20.00 %
4910 Prof Dev/Meetings		1,200.00	-1,200.00	
4920 Lobbying Expenses	2,000.01	8,340.00	-6,339.99	23.98 %
4940 Tenant Improvements		1,000.00	-1,000.00	
5000 Committee Expenses		1,025.00	-1,025.00	
5100 Member-Related (non-travel)		3,500.00	-3,500.00	
5210 Dues/Subscriptions				
5211 Publication Subscriptions	1,975.00	5,700.00	-3,725.00	34.65 %
5212 Prof Memberships	1,200.00	2,195.00	-995.00	54.67 %
5213 Subscriptions	13,723.03	15,825.00	-2,101.97	86.72 %
Total 5210 Dues/Subscriptions	16,898.03	23,720.00	-6,821.97	71.24 %
5520 Professional Services				
5521 Legal	79.00	5,000.00	-4,921.00	1.58 %
5522 Accountant		12,000.00	-12,000.00	
5523 Computer/IT	2,279.10	9,000.00	-6,720.90	25.32 %
5525 Public Relations	15,000.00	62,400.00	-47,400.00	24.04 %
Total 5520 Professional Services	17,358.10	88,400.00	-71,041.90	19.64 %
5600 Travel Expenses				
5601 ACEC/NACEC Travel Expenses		7,500.00	-7,500.00	
5604 Legislative Travel Expense		2,400.00	-2,400.00	
5605 Staff/Membership Related Travel	-495.00	3,250.00	-3,745.00	-15.23 %
Total 5600 Travel Expenses	-495.00	13,150.00	-13,645.00	-3.76 %
5610 Auto Expenses				
5611 Vehicle Maintenance		360.00	-360.00	
5612 Vehicle Lease	1,050.86	6,312.00	-5,261.14	16.65 %
5613 Vehicle Gas/Tolls/Parking	104.97	1,200.00	-1,095.03	8.75 %
Total 5610 Auto Expenses	1,155.83	7,872.00	-6,716.17	14.68 %
6010 Depreciation Expense	380.28	2,280.00	-1,899.72	16.68 %
9210 Minor A/R Write-Off	0.09		0.09	
Total Expenditures	\$104,561.24	\$703,692.50	\$ -599,131.26	14.86 %
NET OPERATING REVENUE	\$351,346.27	\$ -20,054.50	\$371,400.77	-1,751.96 %
NET REVENUE	\$351,346.27	\$ -20,054.50	\$371,400.77	-1,751.96 %

American Council of Engineering Companies of Penns

STATEMENT OF ACTIVITY COMPARISON

July - August, 2020

	TOTAL			
	JUL - AUG, 2020	JUL - AUG, 2019 (PY)	CHANGE	% CHANGE
Revenue				
3000 Dues Income				
3001 Base ACEC/PA Dues	49,000.00	53,000.00	-4,000.00	-7.55 %
3002 ACEC/PA Dues	347,983.21	366,031.91	-18,048.70	-4.93 %
3003 Affiliate Dues	30,210.00	31,482.00	-1,272.00	-4.04 %
Total 3000 Dues Income	427,193.21	450,513.91	-23,320.70	-5.18 %
3009 ACEC BIT Royalty	1,660.00		1,660.00	
3015 Member Directory Income		3,200.00	-3,200.00	-100.00 %
3300 Meetings				
3301 Central Chapter Meeting	2,450.00	3,770.00	-1,320.00	-35.01 %
3302 Eastern Chapter Meeting	910.00	3,965.00	-3,055.00	-77.05 %
3303 Western Chapter Meeting	1,365.00	4,225.00	-2,860.00	-67.69 %
3304 Govt Affairs Breakfast	1,190.00	3,705.00	-2,515.00	-67.88 %
3305 Annual Meeting				
3305.1 Annual Meeting Sponsorships	3,617.00	817.75	2,799.25	342.31 %
3305.2 Annual Meeting Registrations	2,085.00	695.00	1,390.00	200.00 %
Total 3305 Annual Meeting	5,702.00	1,512.75	4,189.25	276.93 %
3306 Spring Conference				
3306.1 Spring Conference Sponsorships	4,618.00	837.75	3,780.25	451.24 %
3306.2 Spring Conference Registrations	1,196.00	299.00	897.00	300.00 %
Total 3306 Spring Conference	5,814.00	1,136.75	4,677.25	411.46 %
3307 ACEC/PA Fall Conference				
3307.1 Fall Conference Sponsorships	500.00	6,037.75	-5,537.75	-91.72 %
3307.2 Fall Conference Registrations		1,200.00	-1,200.00	-100.00 %
Total 3307 ACEC/PA Fall Conference	500.00	7,237.75	-6,737.75	-93.09 %
3309 Scholarship Golf Outing				
3309.1 Golf Outing Sponsorships		10,860.00	-10,860.00	-100.00 %
3309.2 Golf Outing Registrations		11,020.00	-11,020.00	-100.00 %
Total 3309 Scholarship Golf Outing		21,880.00	-21,880.00	-100.00 %
3403 Legislative Day	6,292.00	1,062.75	5,229.25	492.05 %
Total 3300 Meetings	24,223.00	48,495.00	-24,272.00	-50.05 %
3900 Investment Income				
3901 Interest	3.67	18.58	-14.91	-80.25 %
3901.1 Interest from Money Market Account	2.20		2.20	
Total 3901 Interest	5.87	18.58	-12.71	-68.41 %
3902 Dividends		329.42	-329.42	-100.00 %
Total 3900 Investment Income	5.87	348.00	-342.13	-98.31 %

American Council of Engineering Companies of Penns

STATEMENT OF ACTIVITY COMPARISON

July - August, 2020

	TOTAL			
	JUL - AUG, 2020	JUL - AUG, 2019 (PY)	CHANGE	% CHANGE
3951 Misc Income	340.43	421.25	-80.82	-19.19 %
Total Revenue	\$453,422.51	\$502,978.16	\$ -49,555.65	-9.85 %
GROSS PROFIT	\$453,422.51	\$502,978.16	\$ -49,555.65	-9.85 %
Expenditures				
4000 Payroll Expenditures				
4001 Salaries	39,500.77	48,487.36	-8,986.59	-18.53 %
4002 Payroll Taxes	805.25	3,709.29	-2,904.04	-78.29 %
4003 Employee Benefits	3,426.01	3,694.56	-268.55	-7.27 %
4004 Retirement	1,440.63	1,748.41	-307.78	-17.60 %
4005 Payroll Fees	59.25	118.50	-59.25	-50.00 %
Total 4000 Payroll Expenditures	45,231.91	57,758.12	-12,526.21	-21.69 %
4300 Meetings Expense				
4302 Central Chapter Mtg Expense				
4302.2 Central Chapter Mtg Travel		2.96	-2.96	-100.00 %
Total 4302 Central Chapter Mtg Expense		2.96	-2.96	-100.00 %
4303 Eastern Chapter Mtg Expense				
4303.3 Eastern Chapter Mtg F&B	2,021.25		2,021.25	
Total 4303 Eastern Chapter Mtg Expense	2,021.25		2,021.25	
4305 Govt Affairs Bfast Expense				
4305.2 Govt Affairs Bfast Travel		2.96	-2.96	-100.00 %
4305.3 Govt Affairs Bfast F&B		400.00	-400.00	-100.00 %
Total 4305 Govt Affairs Bfast Expense		402.96	-402.96	-100.00 %
4306 Diamond Awards Expense				
4306.3 Diamond Awards F&B	1,000.00	6,000.00	-5,000.00	-83.33 %
Total 4306 Diamond Awards Expense	1,000.00	6,000.00	-5,000.00	-83.33 %
4307 Annual Meeting Expense				
4307.2 Annual Meeting Travel		179.12	-179.12	-100.00 %
4307.3 Annual Meeting F&B		6,000.00	-6,000.00	-100.00 %
Total 4307 Annual Meeting Expense		6,179.12	-6,179.12	-100.00 %
4309 ACEC/PA Fall Conference Expense				
4309.3 Fall Conference F&B	900.00		900.00	
Total 4309 ACEC/PA Fall Conference Expense	900.00		900.00	
4310 Scholarship Golf Outing Expense				
4310.6 Other Golf Outing Expenses		156.00	-156.00	-100.00 %
Total 4310 Scholarship Golf Outing Expense		156.00	-156.00	-100.00 %
Total 4300 Meetings Expense	3,921.25	12,741.04	-8,819.79	-69.22 %
4400 Insurance				
4401 Business Insurance	662.00	630.00	32.00	5.08 %
4402 Workers Comp Insurance	341.86	522.33	-180.47	-34.55 %

American Council of Engineering Companies of Penns

STATEMENT OF ACTIVITY COMPARISON

July - August, 2020

	TOTAL			
	JUL - AUG, 2020	JUL - AUG, 2019 (PY)	CHANGE	% CHANGE
4403 Auto Insurance	599.97	636.53	-36.56	-5.74 %
4404 Directors & Officers Liability	1,528.00	1,528.00	0.00	0.00 %
4405 ERISA Retirement Insurance	180.00		180.00	
Total 4400 Insurance	3,311.83	3,316.86	-5.03	-0.15 %
4500 Office Supplies and Expenses				
4501 Supplies	98.55	111.42	-12.87	-11.55 %
4502 Copier Supplies/Equipment	19.28	259.62	-240.34	-92.57 %
4502.1 Interest Paid - Copier Lease	31.77		31.77	
Total 4502 Copier Supplies/Equipment	51.05	259.62	-208.57	-80.34 %
Total 4500 Office Supplies and Expenses	149.60	371.04	-221.44	-59.68 %
4600 Office/Admin Expense				
4601 Bank Monthly Charges	79.90	79.90	0.00	0.00 %
4602 CC Transaction Fees	147.88	394.31	-246.43	-62.50 %
4603 Internet Services	428.65	493.72	-65.07	-13.18 %
4605 Postage	63.80		63.80	
4606 Rent	7,080.08	6,954.98	125.10	1.80 %
4608 Telephone	1,306.45	1,326.58	-20.13	-1.52 %
4609 Other Misc Svc Costs	36.00	61.05	-25.05	-41.03 %
Total 4600 Office/Admin Expense	9,142.76	9,310.54	-167.78	-1.80 %
4900 Board Expenses	900.00	310.12	589.88	190.21 %
4910 Prof Dev/Meetings		10.30	-10.30	-100.00 %
4920 Lobbying Expenses	1,333.34	333.34	1,000.00	299.99 %
5100 Member-Related (non-travel)		150.00	-150.00	-100.00 %
5210 Dues/Subscriptions				
5211 Publication Subscriptions	1,975.00	1,850.00	125.00	6.76 %
5212 Prof Memberships	1,000.00	1,200.00	-200.00	-16.67 %
5213 Subscriptions	13,700.45	7,458.00	6,242.45	83.70 %
Total 5210 Dues/Subscriptions	16,675.45	10,508.00	6,167.45	58.69 %
5520 Professional Services				
5521 Legal	79.00		79.00	
5522 Accountant		634.05	-634.05	-100.00 %
5523 Computer/IT	2,171.30	1,690.12	481.18	28.47 %
5524 Internet Survey		1,876.00	-1,876.00	-100.00 %
5525 Public Relations	10,000.00	10,000.00	0.00	0.00 %
Total 5520 Professional Services	12,250.30	14,200.17	-1,949.87	-13.73 %
5600 Travel Expenses				
5601 ACEC/NACEC Travel Expenses		807.24	-807.24	-100.00 %
5604 Legislative Travel Expense		79.52	-79.52	-100.00 %
5605 Staff/Membership Related Travel	-495.00	12.50	-507.50	-4,060.00 %
Total 5600 Travel Expenses	-495.00	899.26	-1,394.26	-155.05 %

American Council of Engineering Companies of Penns

STATEMENT OF ACTIVITY COMPARISON

July - August, 2020

	TOTAL			
	JUL - AUG, 2020	JUL - AUG, 2019 (PY)	CHANGE	% CHANGE
5610 Auto Expenses				
5612 Vehicle Lease	1,050.86	1,050.86	0.00	0.00 %
5613 Vehicle Gas/Tolls/Parking	104.97	40.00	64.97	162.43 %
Total 5610 Auto Expenses	1,155.83	1,090.86	64.97	5.96 %
6010 Depreciation Expense	380.28	222.82	157.46	70.67 %
Total Expenditures	\$93,957.55	\$111,222.47	\$ -17,264.92	-15.52 %
NET OPERATING REVENUE	\$359,464.96	\$391,755.69	\$ -32,290.73	-8.24 %
NET REVENUE	\$359,464.96	\$391,755.69	\$ -32,290.73	-8.24 %

American Council of Engineering Companies of Penns

STATEMENT OF FINANCIAL POSITION COMPARISON

As of August 31, 2020

	TOTAL			
	AS OF AUG 31, 2020	AS OF AUG 31, 2019 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1604 Merrill Edge Money Market	0.00	41,967.38	-41,967.38	-100.00 %
4135 Scholarship Account	26,968.30	25,522.12	1,446.18	5.67 %
5407 Wells Fargo Checking	444,038.91	393,396.12	50,642.79	12.87 %
9758 Wells Fargo Money Market	129,940.16	82,509.70	47,430.46	57.48 %
Total Bank Accounts	\$600,947.37	\$543,395.32	\$57,552.05	10.59 %
Accounts Receivable				
1200 *Accounts Receivable	150,150.73	135,315.86	14,834.87	10.96 %
1201 Allowance for Bad Debts	0.00	0.00	0.00	
Total Accounts Receivable	\$150,150.73	\$135,315.86	\$14,834.87	10.96 %
Other Current Assets				
1010C1 Unrealized G (L) ML Reserved	796.06	2,855.42	-2,059.36	-72.12 %
1010D1 Unrealized G (L)Wells Fargo-Inv Reserved	-6,194.42	-4,887.73	-1,306.69	-26.73 %
1010R Investment Acct - cash reclass	0.00	0.00	0.00	
1010SN Investment acct - cash portion	0.00	0.00	0.00	
1210 Prepaid Expenses	0.00	0.00	0.00	
1210.1 Prepaid Meetings and Events	0.00	0.00	0.00	
1210.2 Prepaid Insurance	0.00		0.00	
Total 1210 Prepaid Expenses	0.00	0.00	0.00	
1499 Undeposited Funds	770.00	1,235.00	-465.00	-37.65 %
3210 Scholarship Fund - check deposits	0.00	0.00	0.00	
Total Other Current Assets	\$ -4,628.36	\$ -797.31	\$ -3,831.05	-480.50 %
Total Current Assets	\$746,469.74	\$677,913.87	\$68,555.87	10.11 %
Fixed Assets				
1062 Office Equipment	0.00	0.00	0.00	
1062A Original Cost	21,991.06	21,991.06	0.00	0.00 %
1062B Accumulated Depreciation	-15,695.75	-13,256.61	-2,439.14	-18.40 %
Total 1062 Office Equipment	6,295.31	8,734.45	-2,439.14	-27.93 %
Total Fixed Assets	\$6,295.31	\$8,734.45	\$ -2,439.14	-27.93 %
TOTAL ASSETS	\$752,765.05	\$686,648.32	\$66,116.73	9.63 %

American Council of Engineering Companies of Penns

STATEMENT OF FINANCIAL POSITION COMPARISON

As of August 31, 2020

	TOTAL			
	AS OF AUG 31, 2020	AS OF AUG 31, 2019 (PY)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2200 *Accounts Payable	2,793.83	1,285.98	1,507.85	117.25 %
Total Accounts Payable	\$2,793.83	\$1,285.98	\$1,507.85	117.25 %
Other Current Liabilities				
2206 Prepaid Dues	0.00	0.00	0.00	
2206.1 Prepaid Firm Dues	0.00	0.00	0.00	
2206.2 Prepaid Index Dues	0.00	0.00	0.00	
2206.3 Prepaid ACEC Dues	0.00	0.00	0.00	
2206.4 Prepaid Affiliate Dues	0.00	0.00	0.00	
Total 2206 Prepaid Dues	0.00	0.00	0.00	
2209 PAC Clearing Account	0.00	0.00	0.00	
2210 Due to PAC	0.00	0.00	0.00	
2211 Deferred Income	0.00	0.00	0.00	
2502 Capital Lease Obligation	3,670.64	4,956.00	-1,285.36	-25.94 %
25600 Dues Owed to National	0.00	0.00	0.00	
25610 Dues Owed to National - Current	98,970.67	78,969.29	20,001.38	25.33 %
25615 Prepaid ACEC Dues-Anniversary Billing	1,154.20		1,154.20	
25620 Dues Owed to National - Past Due	24,049.04	30,049.04	-6,000.00	-19.97 %
Total 25600 Dues Owed to National	124,173.91	109,018.33	15,155.58	13.90 %
25700 Accrued Payroll and Taxes	6,226.60	6,226.60	0.00	0.00 %
25800 ACCRUED VACATION	26,542.02	9,028.58	17,513.44	193.98 %
3315 Scholarship Donations	1,000.00	500.00	500.00	100.00 %
PA Department of Revenue Payable	0.00	0.00	0.00	
Total Other Current Liabilities	\$161,613.17	\$129,729.51	\$31,883.66	24.58 %
Total Current Liabilities	\$164,407.00	\$131,015.49	\$33,391.51	25.49 %
Total Liabilities	\$164,407.00	\$131,015.49	\$33,391.51	25.49 %
Equity				
2900 Opening Bal Equity	0.00	0.00	0.00	
2960 Retained Earnings	203,372.27	138,356.32	65,015.95	46.99 %
3100 Scholarship (Golf Outing) Restricted Net Assets	25,520.82	25,520.82	0.00	0.00 %
Net Revenue	359,464.96	391,755.69	-32,290.73	-8.24 %
Total Equity	\$588,358.05	\$555,632.83	\$32,725.22	5.89 %
TOTAL LIABILITIES AND EQUITY	\$752,765.05	\$686,648.32	\$66,116.73	9.63 %

**American Council of Engineering Companies of Pennsylvania
2020-2021 Meeting Profitability Snapshot**

Central Chapter	
To Date Revenue	\$ 2,450.00
To Date Expense	\$ -
<i>To Date Net</i>	<i>\$ 2,450.00</i>

Fall Conference	
To Date Revenue	\$ 500.00
To Date Expense	\$ 900.00
<i>To Date Net</i>	<i>\$ (400.00)</i>

Eastern Chapter	
To Date Revenue	\$ 910.00
To Date Expense	\$ 2,021.25
<i>To Date Net</i>	<i>\$ (1,111.25)</i>

Diamond Awards	
To Date Revenue	\$ -
To Date Expense	\$ 1,000.00
<i>To Date Net</i>	<i>\$ (1,000.00)</i>

Western Chapter	
To Date Revenue	\$ 1,365.00
To Date Expense	\$ -
<i>To Date Net</i>	<i>\$ 1,365.00</i>

Legislative Day	
To Date Revenue	\$ 6,292.00
To Date Expense	\$ -
<i>To Date Net</i>	<i>\$ 6,292.00</i>

Government Affairs Breakfast	
To Date Revenue	\$ 1,190.00
To Date Expense	\$ -
<i>To Date Net</i>	<i>\$ 1,190.00</i>

Spring Conference	
To Date Revenue	\$ 5,814.00
To Date Expense	\$ -
<i>To Date Net</i>	<i>\$ 5,814.00</i>

Annual Meeting	
To Date Revenue	\$ 5,702.00
To Date Expense	\$ -
<i>To Date Net</i>	<i>\$ 5,702.00</i>

Net Total: \$ 20,301.75

8/31/2020 ac

Consulting Engineers of Pennsylvania PAC

STATEMENT OF ACTIVITY

January - August, 2020

	TOTAL
Revenue	
4001 Contributions	18,350.00
Total Revenue	\$18,350.00
GROSS PROFIT	\$18,350.00
Expenditures	
6002 CC Fees	267.25
6003 Legal & Professional Services	1,139.27
6100 Campaign Donations	4,000.00
Total Expenditures	\$5,406.52
NET OPERATING REVENUE	\$12,943.48
NET REVENUE	\$12,943.48

Consulting Engineers of Pennsylvania PAC

STATEMENT OF FINANCIAL POSITION

As of August 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001 Wells Fargo Checking	20,739.22
Total Bank Accounts	\$20,739.22
Total Current Assets	\$20,739.22
TOTAL ASSETS	\$20,739.22
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Total Current Liabilities	\$0.00
Total Liabilities	\$0.00
Equity	
Retained Earnings	7,795.74
Net Revenue	12,943.48
Total Equity	\$20,739.22
TOTAL LIABILITIES AND EQUITY	\$20,739.22

PA Consulting Engineers PAC

STATEMENT OF ACTIVITY

January - August, 2020

	TOTAL
Revenue	
Total Revenue	
GROSS PROFIT	\$0.00
Expenditures	
6000 General & Administrative	
6003 Legal & Professional Services	3,676.80
6004 Current Year Taxes Paid	3,003.00
6005 Prior Years Taxes Paid	47,449.00
Total 6000 General & Administrative	54,128.80
Total Expenditures	\$54,128.80
NET OPERATING REVENUE	\$ -54,128.80
NET REVENUE	\$ -54,128.80

PA Consulting Engineers PAC

STATEMENT OF FINANCIAL POSITION

As of August 31, 2020

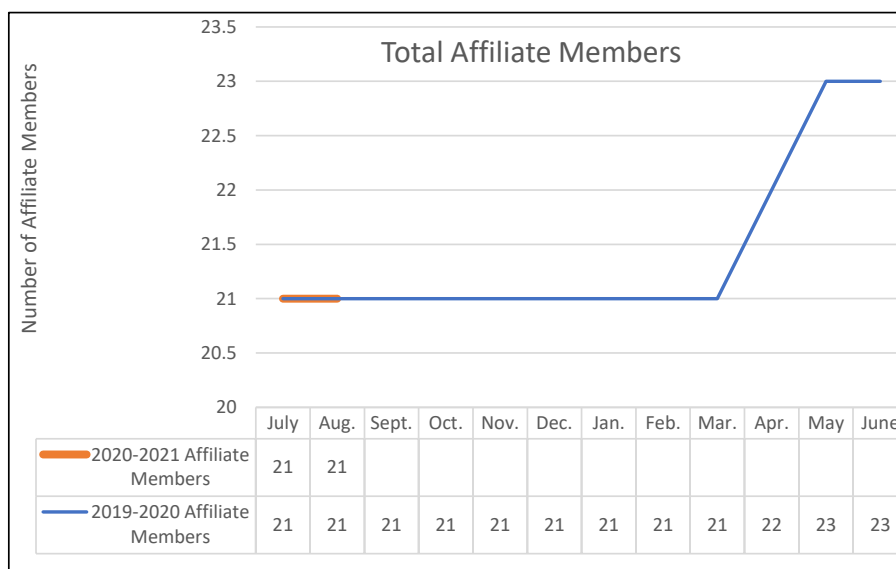
	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001 Wells Fargo Checking	6,357.90
Total Bank Accounts	\$6,357.90
Other Current Assets	
1200 Bank Clearing Account	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$6,357.90
TOTAL ASSETS	\$6,357.90
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Total Current Liabilities	\$0.00
Total Liabilities	\$0.00
Equity	
3000 Retained Earnings	60,486.70
Net Revenue	-54,128.80
Total Equity	\$6,357.90
TOTAL LIABILITIES AND EQUITY	\$6,357.90

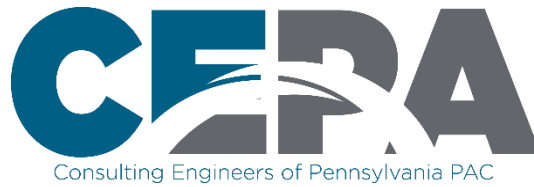


Reconciliation from Certification	6.30.2020 Ending Index	6.30.2020 Ending Employee Count						7.1.2020 Starting Index after certification	7.1.2020 Starting Employee count after certification
Reconciliation from Certification	1278.01	11214						1250.49	11019

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YTD Drop Affiliate Members
Customer Follow Up, Inc. (7.30.2020)
Oswald Companies (7.31.2020)





2020 CEPA PAC Contributors

As of August 31, 2020

2020 CEPA PAC Goal - \$25,000

Contributions received to-date – \$18,350

\$1,000 - \$2,500

Erdman Anthony PAC
Larson Design Group PAC

\$500 - \$999

Michael Bougher, Stantec Consulting Services, Inc.
Roseline Bougher, AD Marble & Company
Gregory Brennan, Alfred Benesch & Company
Eric Frary, Michael Baker International
Ryan Gargan, Lochner
Michael Girman, AECOM
Bill Gross, HDR
David Hamlet, Gannett Fleming, Inc.
Kevin Johnson, TPD
Patrick Kane, GPI
Joyce Markosky, Markosky Engineering
Mark Markosky, Markosky Engineering
Matthew Marquardt, Urban Engineers
Casey Moore, McMahon Associates, Inc.
Andrew Pennoni, Pennoni
John Prybella, WBCM
Damon Rhodes, Larson Design Group
Joe Riley, WSP USA, Inc.
Derek Rogers, RIG Consulting, Inc.
Perry Schweiss, SPK Engineering, Inc.
Rosanna Smithnosky, Susquehanna Civil, Inc.
Maggie Talarico, Foresight Construction Services, LLC
Eric Veydt, Gannett Fleming, Inc.

\$250 - \$499

Tom Bice, Gannett Fleming, Inc.
Thomas Cushman, AECOM
Jeff Guzy, RK&K
Ernest Hanna, GZA
John Mitchell, McMahon Associates
Jeffrey Roken, Urban Engineers
Scott Zeevaart, Gannett Fleming, Inc.

\$1 - \$249

Christopher Bauer, McMahon Associates

Greg Cerminara, Gannett Fleming, Inc.

W. Casey Deller, KCI Technologies, Inc.

Barry Epley, JMT

Deb Hoover, KCI Technologies, Inc.

Jeffrey Knueppel, KCI Technologies, Inc.

Thomas Leckrone, Gannett Fleming, Inc.

Thomas Lindsey, Jr, KCI Technologies, Inc.

Jesse Love, Gannett Fleming, Inc.

Eric Martz, KCI Technologies, Inc.

Robert Nuss, KCI Technologies, Inc.

Marc Pinto, Susquehanna Civil, Inc.

John Porter, KCI Technologies, Inc.

Ed Reese, GPD Group

Douglas Smith, Prime AE

Brian Teles, Gannett Fleming, Inc.

Christopher Vollmer, Gannet Fleming, Inc.



2020 ACEC PAC Contributors

As of August 31, 2020

2020 ACEC PAC Goal \$33,958 YTD Raised \$26,525

2019 ACEC PAC Goal-\$33,958, Raised-\$24,625

\$2500-up

David DeLizza, Pennoni Associates
Tom Reilly, The EADS Group, Inc.

\$1,000-2499

John Burns, Burns Engineering
Larson Design Group PAC
Michael Baker Corporation PAC

\$500-999

Michael Bougher, Stantec
Roseline Bougher, A.D. Marble
Ryan Gargan, Lochner
Bill Gross, HDR
Ernest Hanna, GZA Geoenvironmental, Inc.
Troy Holloway, Century Engineering, Inc.
Kevin Johnson, TPD, Inc.
Joyce Markosky, The Markosky Engineering Group, Inc.
Mark Markosky, The Markosky Engineering Group, Inc.
Matt Marquardt, Urban Engineers, Inc.
Matthew Natale, Johnson, Mirmiran & Thompson
Andrew Pennoni, Pennoni Associates, Inc.
John Prybella, WBCM
Joseph Riley, WSP
Derek Rogers, RIG Consulting, Inc.
Perry Schweiss, SPK Engineering, Inc.
Rosanna Smithnosky, Susquehanna Civil, Inc.
Eric Veydt, Gannett Fleming, Inc.

\$250-499

Art Barrett, Gannett Fleming, Inc.
Jeffrey Guzy, Rummel, Klepper & Kahl, LLP
Casey Moore, McMahon Associates, Inc.
Todd Morris, Pennoni Associates, Inc.
Glenn Stickel, SAI Consulting Engineers, Inc.

\$1-249

Matthew Archey, Borton-Lawson

Apryle Davis, The Markosky Engineering Group, Inc.

Barry Epley, Johnson, Mirmiran & Thompson

Stan Favlick, AXA XL

Douglas George, Stantec

Richard Hilboky, Gibson-Thomas Engineering, Co., Inc.

Deborah Hoover, KCI Technologies, Inc.

Joel Keels, KCI Technologies, Inc.

Gregory Lang, KCI Technologies, Inc.

Thomas Lindsey, KCI Technologies, Inc.

Jesse Love, Gannett Fleming, Inc.

Michael Marso, Stahl Sheaffer Engineering, LLC

Eric Martz, KCI Technologies, Inc.

Eric Meyer, WRA

Robert Nuss, KCI Technologies, Inc.

Marc Pinto, Susquehanna Civil, Inc.

Barry Schoch, KCI Technologies, Inc.

Christopher Vollmer, Gannett Fleming, Inc.

THE ACEC GUIDE TO MEMBER ORGANIZATION BOARD GOVERNANCE

ACEC is a federation of 52 independent state and regional Member Organizations (M.O.s). As incorporated nonprofit trade associations, the M.O.s are separate entities; however, they are still subject to common principles of nonprofit governance established under federal and state laws. This guide is a compilation of recommended principles for M.O. governance as exercised through an M.O.'s Board of Directors, its Executive Committee, and individual Board members. Note: The following principles are not intended to constitute legal advice. Readers should consult with their M.O.'s legal counsel as appropriate to obtain advice on any particular legal matter.

Roles and Responsibilities of the M.O. Board of Directors

The Board of Directors is the highest governing body of the Member Organization, with the ultimate responsibility for the administration of the M.O. The members of the Board of Directors owe three generally recognized **fiduciary duties to the M.O.**:

1. The **Duty of Care** requires directors and officers to use ordinary and reasonable care in the performance of their duties in a manner demonstrating honesty and good faith. A Board member must act as a good steward for the organization, and take appropriate care to ensure that well-considered decisions are made on behalf of the M.O.
2. The **Duty of Loyalty** is an obligation to be faithful to the M.O. This duty requires, for example, that officers and directors take great care to disclose even potential conflicts of interest and to recuse themselves from discussions and voting on matters that touch on their personal interests. Board members cannot compete with the M.O. for business opportunities or use their M.O. positions for personal gain. Protecting the confidentiality of Board discussions and non-public information entrusted to or obtained by reason of their M.O. positions is also part of the duty of loyalty.
3. The **Duty of Obedience** requires that officers and directors comply with the M.O.'s articles of incorporation, its bylaws and other governing documents; the governing documents of ACEC as they apply to M.O.s; and all applicable laws and regulations.

Each Board member should be mindful of his or her fiduciary duties in every aspect of the governance of the M.O. These governance functions include the following:

1. Establishing and articulating the vision of the M.O. (The national ACEC Strategic Plan is a significant resource for this purpose, and can be accessed [here](#).) The vision is a statement of what the M.O. ultimately wants to achieve. It should reflect the Board members' values and aspirations for the organization.
2. Developing and implementing the M.O. **Strategic Plan**. Once again, the national Strategic Plan can help to guide this process. It is recommended that all M.O. stakeholder groups have input into the Strategic Plan development process.

THE ACEC GUIDE TO MEMBER ORGANIZATION BOARD GOVERNANCE

3. Selecting, and providing oversight for, the **Executive Director** or volunteer who will be responsible for the day-to-day management of the M.O. A key element of the success of an M.O. Board is the selection of a paid staff leader or volunteer who will work closely with the M.O. leadership in pursuit of the organization's success. The Board, or a designated Board committee, is also tasked with reviewing the performance of the Executive Director or volunteer on an annual basis.
4. Providing oversight for compliance with all M.O. **legal and ethical requirements**. M.O.s are encouraged to provide appropriate **indemnification** for Board officers and directors in the exercise of their governance responsibilities. In addition, **Directors and Officers liability insurance and cybersecurity insurance coverage**, if not already in place, should be procured as soon as possible with the assistance of a qualified insurance broker.
5. Providing **financial oversight** over M.O. budgeting, reporting, and financial controls, including securing an independent audit on an annual basis. Board members should review the financial reports of the M.O., ask questions as appropriate, and work with the professional staff as necessary to ensure that the M.O.'s financial administration follows best practices and maintains a high degree of transparency.
6. Enhancing the **brand and image of the M.O.** Board members should be mindful that they are ambassadors for the M.O. and for ACEC, and should therefore govern with the constant objective of enhancing the prestige and stature of the M.O. and the national Council.
7. Establishing **strong communication channels** with the Member Firms and the general public. The Board should support and encourage M.O. efforts to strengthen its information-sharing efforts in an ever more complex and competitive media landscape.
8. Establish strong M.O. policies on avoiding **conflicts of interest** and complying with the **antitrust laws**. These policies should be circulated at meetings of the Board, Executive Committee, and M.O. committees. The Federal Trade Commission publishes a guide to the federal antitrust laws that is a good resource on this topic. The guide can be accessed [here](#). It is also recommended that the members of the Board annually sign a statement agreeing to comply with the Conflict of Interest and Antitrust Compliance Policies of the M.O. and ACEC. The ACEC policies can be found [here](#). In addition, the American Society of Association Executives (ASAE) provides a number of sample conflict of interest statements for signing, as well as examples of antitrust compliance policies. These can be accessed on ASAE's Sample Policies page [here](#).

Role and Responsibilities of the M.O. Executive Committee

The role of an Executive Committee is to function as the Board's principal means of accomplishing its objectives. As such, the Executive Committee typically has special responsibilities and authority above all other committees.

The Executive Committee generally consists of the Officers of the Board, with the Executive Director serving as a non-voting ex officio member. It should be noted that, in keeping with the Board of Directors, the Executive Committee members are bound to the same three fiduciary duties noted above.

In between meetings of the Board of Directors, the Executive Committee provides oversight and governance for the M.O. on behalf of the Board and within the Board's authority. However, the Executive Committee does not typically have the power to amend the M.O.'s bylaws, elect or remove Board members, create or appoint permanent committees, hire or fire the Executive Director, approve or amend the overall budget, or make major structural decisions regarding the organization such as mergers, dissolution, or transferring substantial assets. Such functions are within the purview of the Board of Directors.

The responsibilities of the M.O. Executive Committee generally include the following:

1. Overseeing the implementation of M.O. **policies and directives**. The Executive Committee typically works in close cooperation with the Executive Director and staff on M.O. objectives.
2. Communicating the **strategic direction** of the M.O. to the full Board. A key aspect of the Executive Committee's role is to act as a major communications conduit to the Board of Directors on M.O. operations, success in achieving goals, and areas where additional attention is required.
3. Providing guidance on **high-level organizational issues**. Oversight of major financial matters below the budget-approval level; authorization of M.O. structural and programmatic reforms in consultation with the Executive Director and staff; and the creation, sunseting, and oversight of non-permanent committees are some of the functions commonly performed by the Executive Committee.
4. Providing oversight for the M.O.'s **programs, products, and services** to ensure their effectiveness. The Executive Committee should be regularly briefed by the professional staff on the aforementioned programs, products, and services, and provide ongoing guidance and recommendations.

Role and Responsibilities of the Individual M.O. Board Member

The individual volunteer member of the M.O. Board of Directors serves a critical role in ensuring the good governance of the organization. As noted above, each member of the Board is an ambassador for both the M.O. and for ACEC, with a personal responsibility for enhancing the M.O. and ACEC brands. In legal terms, each member is a fiduciary of the M.O. and owes the duties of care, loyalty, and obedience. Board members must act collectively with the other Board members. In similar fashion, Board members who are officers only have the management authority specifically delegated in the Bylaws or by the Board. With all this in mind, the following represents a general list of responsibilities for M.O. Board members:

1. Make every effort to attend M.O. **leadership orientations** to help prepare for assuming Board responsibilities.
2. Read and become familiar with the M.O.'s monthly **financial statements** and ask questions as necessary to ensure proper financial oversight for the M.O.
3. Learn about the **M.O. PAC, ACEC/PAC, and M.O. program initiatives**.
4. Work to advance the M.O. and national **Strategic Plans**.
5. Actively participate in initiatives to increase M.O. **non-dues revenue**.
6. Actively participate in the recruitment of potential **new ACEC member firms**.
7. Actively participate in at least one M.O. **committee, coalition, or forum** as either a member or a Board liaison.
8. As an ambassador for the M.O. and ACEC, visibly and vocally **support the M.O.** and the national Council.
9. Actively **cultivate and recruit exceptional candidates** for consideration as M.O. Board members.
10. Consider **national service** on ACEC Committees, the ACEC Board, and the ACEC Executive Committee.
11. Be **present** in person and spirit at M.O. meetings, events, and activities and encourage others to do so.

Principles for Reducing M.O. Board Member Personal Liability Risk

As fiduciaries of the M.O., Board members potentially have personal legal exposure if their actions or the actions of the Board as a whole cause harm to the organization. To avoid this, the following principles of risk reduction for Board members are offered:

1. Be thoroughly **prepared** for all Board meetings.
2. Be an **active participant** in Board meetings, commenting and asking questions as circumstances dictate.
3. Read the **minutes** of Board meetings carefully and check them for accuracy.
4. Help to ensure that **legal counsel** and other appropriate advisors are consulted on any matters with uncertain ramifications.
5. Help to ensure that the M.O.s **finances are periodically audited**, and review the M.O.'s financial reports.
6. Attend **all meetings of the Board** and read the M.O.'s publications carefully to keep fully informed of the organization's policies and activities.
7. Review and help to ensure compliance with the M.O.'s **articles of incorporation, bylaws, and other governing documents; the governing documents of ACEC as they apply to M.O.s; and all applicable laws and regulations.**
8. Minimize any **conflicts of interest** in dealing with the M.O. by fully disclosing any potential conflicts annually and as they arise.
9. Be familiar with the general principles of the **antitrust laws** and assist the Board where necessary in ensuring full compliance.
10. Avoid creating the appearance that any public statements are made on behalf of the M.O. in any official capacity or represent the views or positions of the M.O., unless specifically authorized to do so by the bylaws or the Board.

Acknowledgments and Links

Our thanks to ACEC Vice Chair Michael Cooper for his encouragement and contributions to this paper, and to Andrew L. Steinberg of Venable LLP for his review of the document. We also wish to acknowledge the following resources and authors:

ACEC: [Governance Documents Including Conflict of Interest Policy and Antitrust Compliance Policy](#)

ACEC: [Strategic Plan](#)

ASAE: [Legal Duties of Association Board Members](#) – Jeffrey Tenenbaum Esq., Tenenbaum Law Group

ASAE: [Sample Policies](#)

BoardEffect: [What are a Board Member's Responsibilities?](#) – Jeremy Barlow

BoardSource: [Executive Committee](#)

Federal Trade Commission: [Guide to Antitrust Laws](#)

National Council of Nonprofits: [Board Roles and Responsibilities](#)

Fiduciary Responsibilities

**American Council of Engineering
Companies of Pennsylvania**

November 20, 2019

Shaun R. Eisenhauer



Introduction

- **Every director on a Board of Directors stands in a fiduciary relationship to the organization he or she represents**
- Because of that, directors owe fiduciary duties to the organization.
- This presentation will focus on:
 - The core fiduciary duties
 - Specific director obligations that flow from fiduciary duties
 - Protections when discharging duties



Roles of Directors in Management

- **The Board of Directors makes decisions on behalf of the corporation by:**
 - Appointing management who run day-to-day operations, proposing strategies and objectives, and implementing plans
 - Supervising management
 - Making major organization decisions
 - For example: entering into a significant joint venture



Business Judgment Rule

- At the outset, directors will not be held accountable and are generally protected in their business decisions by the business judgment rule.
- The rule presumes that disinterested and independent directors act:
 - On an informed basis;
 - In good faith; and
 - In the honest belief that the action was taken in the best interest of the organization



The Fiduciary Duties

- **There are two main duties that directors of any corporation are subject to:**
 - The Duty of Care
 - The Duty of Loyalty
- **Other duties and obligations stem from the core fiduciary duties:**
 - Disclosure of Conflicts of Interest
 - Disclosure of Corporate Opportunities
 - Duty of Confidentiality



Duty of Care

The Duty of Care requires a director to perform duties as a director, including any committees he/she serves, “in good faith, in a manner he/she reasonably believes to be in the best interest of the corporation and with such care, **including reasonable inquiry, skill and diligence**, as a person of ordinary prudence would use under similar circumstances.”

- **Three Requirements:**

1. Director must be reasonably informed;
2. Director must participate in decisions; and
3. Director must do so in good faith and with the care of an ordinarily prudent person in similar circumstances.



Duty of Care

1. Being reasonably informed:

Does **not** require:

- Director to know everything
- Director to be an expert in every aspect of the corporation's operations

Does require:

- Director must be aware of all major activities
- Director must be aware of the general condition of the corporation
- Director must be familiar with information presented by officers or other committees that you do not serve



Duty of Care

2. Participating in Decisions:

- Fiduciary duties cannot be delegated to someone else, so it is important for a director to fully participate.
 - Information provided in advance of meeting
- Regular attendance at Board meetings is critical.
- Sporadic attendance makes it difficult for a director to remain informed, as a great deal of information about the corporation is routinely communicated at Board meetings.
 - Financial Reports are distributed and reviewed
 - Familiar with bylaws and policies
 - Accurate minutes



Duty of Care

3. Good Faith and Reasonable Care:

- Requires directors to use their own personal judgment.
- May rely on information provided by management, but may not “rubber stamp” for management purposes or on behalf of another director.
- May rely on information provided by outside sources (outside attorneys, accountants, other committees which you do not serve) only if the information provided is reasonable.



Duty of Loyalty

A Board member is expected to act in good faith, giving individual allegiance to the organization when making decisions, and should not operate for personal gain against the best interests of the organization.

- Requires the directors to devote themselves to the corporate affairs and promote the common interests and not their own.
- Cannot utilize their positions to obtain any personal profit or advantage other than that enjoyed by fellow shareholders.
- At the end of the day, the director owes his/her primary loyalty to the **corporation**.
- Primarily concerned with:
 - Conflicts of Interest
 - Corporate Opportunities
 - Confidentiality



Duty of Loyalty

Conflicts of Interest

A director does not stop all outside activities by becoming a director. In pursuing his/her own interests, a director may find that these interests conflict with those of the corporation.

What matters is how the director and Board deal with the conflict.

- **Conflict of Interest:** When a director has a material personal interest in a proposed contract or transaction to which the corporation may be a party



Duty of Loyalty

Conflicts of Interest

- **Conflicts may be either direct or indirect**
 - Direct: Transactions involving contracts directly between the corporation and the director or a company controlled by the director
 - Indirect: Transactions involving contracts that may involve the employee, investment, or familial relationship of the director

Directors need to be aware when their outside interests may have an impact on a decision that the Board may take. The Board can protect the corporation and the directors by utilizing annual conflict of interest disclosures.



Duty of Loyalty

Conflicts of Interest

There are often very good business reasons for entering into a transaction where a conflict of interest is present with a director.

When a conflict exists:

- **The director must disclose the existence of the conflict to the Board.**
- **There should be a review of the issue by only disinterested directors.**
 - The interested director should not participate in any discussion regarding the issue.
 - Board must ultimately act within the best interests of the corporation.



Duty of Loyalty

Corporate Opportunities

A director may not divert opportunities from the corporation to himself or herself.

If a director knows of a transaction which may be of interest to the corporation, the director should:

- Refrain from personally engaging in the transaction;
- Disclose the transaction to the Board in enough detail and in enough time to enable the Board to act or decline; and
- Request that a Board's denial of the opportunity be explicit and reflected in the Board Minutes.



Duty of Loyalty

Duty of Confidentiality

A director should not disclose information about the corporation's business and affairs to anyone outside the company unless: (i) the information is already known by the public; or (ii) the disclosure has been authorized by the Board.

- Directors should treat all matters as confidential.
- Directors are not spokespersons for the corporation unless instructed to act in that capacity by the Board.

Keep in mind: The conversations that occur in the boardroom stay in the boardroom.



The Bottom Line

To conclude, it is a director's duty to:

- Be informed, participate, and do so in good faith (Duty of Care)
- Act with the corporation's best interest in mind, not your own (Duty of Loyalty)
- Discuss conflicts of interest with the Board and keep an accurate record of the discussions (Disclosure of Conflict of Interests)
- Do not discuss Board matters outside the boardroom (Duty of Confidentiality)



Federal Tax Filing Requirements

Part VI, Form 990

Disclose Conflict of Interest Policy

Disclose Whether Board Reviewed 990



Legal Protections Available to Directors

Personal Liability of Directors

Pennsylvania Law:

If a bylaw adopted by members so provides, a director shall not be personally liable for monetary damage for any action unless

- The director breached or failed to perform duties, AND
- The breach to perform constitutes self-dealing, willful misconduct or recklessness

ACEC PA Bylaw 6.4:

A Board member or officer shall not be personally liable for monetary damages unless the member has breached his or her fiduciary duties and member's action constitutes self-dealing, willful misconduct or recklessness or unless liability is imposed by criminal statute or for payment of taxes.



Indemnification Third Party Actions

Pennsylvania Law:

Unless otherwise restricted in its bylaws, a nonprofit corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation), by reason of the fact that he/she is or was a representative of the corporation, or is or was serving at the request of the corporation...



Mandatory Indemnification

Pennsylvania Law:

To the extent that a representative of a nonprofit corporation has been successful on the merits or otherwise in defense of any action or proceeding referred to in section 5741 (relating to third-party actions) or 5742 (relating to derivative and corporate actions) or in defense of any claim, issue or matter therein, he/she **shall** be indemnified against expenses (including attorney fees) actually and reasonably incurred by him/her in connection therewith.



Advancing Expenses

Pennsylvania Law:

Expenses (including attorneys' fees) incurred in defending any action or proceeding referred to in this subchapter **may** be paid by a nonprofit corporation in advance of the final disposition of the action or proceeding upon receipt of an undertaking by or on behalf of the representative to repay the amount if it is ultimately determined that he/she is not entitled to be indemnified by the corporation as authorized in this subchapter or otherwise.

ACEC PA Bylaw – Third Party Actions:

ACEC PA **shall** provide for indemnification of Board members and officers in actions brought by third parties to the extent he or she acted in good faith and in a manner he or she reasonably believed to be in the best interests of ACEC PA.



ACEC PA Bylaw – Derivative Actions

ACEC PA shall provide indemnification of Board members and officers in derivative actions to the extent he or she acted in good faith and in a manner reasonably believed to be in the best interests of ACEC PA **BUT** there is no indemnification for a Board member or officer that was found liable unless the Court determines such person is fairly and reasonably entitled to indemnification.



ACEC PA Bylaws: Indemnification Procedure

Indemnification only made as authorized and upon a determination that the person has met the applicable standard conduct made by independent directors.



Piercing the Corporate Veil

- Gross undercapitalization
- Failure to follow corporate formalities
- Substantial commingling of corporate and personal affairs
- Use of the corporate form to perpetuate fraud

Pennsylvania courts are extremely reluctant to pursue this theory, therefore, a plaintiff must have relatively strong evidence.





Questions?