Introduction

This document contains the combined Policies and Procedures of the Association.

It can be amended at any time in whole or in part by a majority vote of the Executive Committee.

It is organized into three main sections: 1) Finance and Administration (the largest section), 2) Membership and Communications, and 3) Meetings and Events (including Training Seminars).

The Table of Contents is clickable to take the reader to the appropriate section, and the document is searchable by keyword (if we formatted it correctly, if not ask the administrative office for a copy). Keep in mind that some information relevant to your question may reside in different sections.

Other relevant documents can be found on the RMWEA website or by contacting any officer.

The Articles of Incorporation and the Bylaws take precedence over the Policies and Procedures, and the specific details of implementing the Policies and Procedures are in the working notes of the responsible officer, committee chair, and/or staff person.

When performing your duties remember your statutory fiduciary responsibility (including the duties of Loyalty, Care, and Obedience in Colorado Statue). As such, these Policies and Procedures cannot cover every eventuality and they do not replace thoughtful consideration (sometimes called “common sense”), when in doubt always consult with the President before taking action. Usually, if something seems “wrong or out of place in a certain situation” then it likely is and should be addressed before you take action.
# Table of Contents

**Introduction** .................................................................................................................................................. 1  
Abstract of General Policies ................................................................................................................................. 3  
Banking ................................................................................................................................................................. 4  
Conflict of Interest ................................................................................................................................................ 4  
Contracts ............................................................................................................................................................... 5  
Credit Card Processing ........................................................................................................................................ 6  
Digital Security ................................................................................................................................................... 6  
Education Grants - Formerly Scholarships ........................................................................................................... 6  
Expenses and Reimbursements - General ................................................................................................................ 9  
Expenses and Reimbursements - WEFTEC and WEFMAX .............................................................................. 10  
Finance, Accounting, and Budget Committee ...................................................................................................... 11  
General Committee Financial Responsibilities ................................................................................................. 12  
General Treasurer Responsibilities ..................................................................................................................... 13  
Insurance ............................................................................................................................................................ 16  
Operating Fund .................................................................................................................................................. 16  
Parliamentary Procedure .................................................................................................................................... 17  
Physical Property ............................................................................................................................................... 19  
Records Management and Schedule .................................................................................................................. 20  
Reserve Fund ..................................................................................................................................................... 22  
Speaker Fees and Honorariums .......................................................................................................................... 23  
Storage Unit and Materials and Documents ...................................................................................................... 23  
Vision, Mission, Values .................................................................................................................................... 24  
**Meetings and Events - Including TU Events** .............................................................................................. 24  
Event Cancellation Policy .................................................................................................................................... 24  
Training Certificates and OCPO ........................................................................................................................ 24  
**Membership and Communication** ................................................................................................................. 24  
Logo and Copyright Policy ................................................................................................................................... 24  
Social Media Policy .............................................................................................................................................. 25  
**Appendix** ........................................................................................................................................................ 27  
Acronym List and Glossary of Terms .................................................................................................................... 27  
Treasurer’s Annual Schedule ............................................................................................................................... 28
Finance and Administration

Abstract of General Policies

1. The Association follows accounting practices that conform to the Generally Accepted Accounting Principles.

2. The Association has systems in place to provide the appropriate information needed to make sound financial decisions.

3. The Association prepares timely financial statements including the Balance Sheet (or Statement of Financial Position) and Profit and Loss (Statement of Surplus/Deficit).

4. The Association prepares financial statements on a budget versus actual and/or comparative basis to monitor income and expense by category (class).

5. The Association develops an annual comprehensive operating budget that includes costs for all programs, management and fundraising and all sources of funding. This budget is reviewed and approved by the Executive Committee.

6. The Association reconciles all bank accounts monthly.

7. If the Association has billable contracts or other service income, procedures are established for the periodic billing, follow-up and collection of all accounts.

8. Government contracts, purchase of service agreements, and grant agreements are in writing and are reviewed by the organization to monitor compliance with all stated conditions. All contracts should be agreed to in writing and not based solely on verbal agreements.

9. Persons employed on a contract basis meet all Federal requirements for this form of employment. W-9 Forms are collected and disbursement records are kept so IRS 1099s can be issued at year end.

10. Only the membership committee should purchase materials for events and should keep an inventory.

11. The Association has a policy identifying authorized check signers and the number of signatures required on checks in excess of specified dollar amounts.

12. The Association has a policy related to investments.

13. All expenses of the Association are reviewed by the committee chair and approved by the Treasurer before payment is made.
14. The Association has established a reserve of funds to cover unforeseen losses of income.

15. The Association has suitable insurance coverage which is periodically reviewed to ensure the appropriate levels and types of coverage are in place.

16. The Association files IRS form 990’s on a timely basis.

17. The Association conducts an annual internal financial review by the Finance, Accounting, and Budget Committee and an occasional outside financial review by a qualified professional.

18. Training is made available, as needed, for Executive Board members on relevant accounting topics and all appropriate persons are encouraged to participate in various training opportunities.

19. In this era of sophisticated phishing scams and other computer-related frauds it is advised that all requests for the transfer of RMWEA funds or issuance of digital gift cards (for example) be independently verified prior to action (such as by phone or text message).

20. As a general policy do not open attachments or click on embedded links in an email that is not recognized, and remember to look at the senders’ email address (not just their name and the subject line). This includes email that may visually appear to come from legitimate financial institutions that present a “fake” login screen that is really a clone of the real screen in effort to capture your RMWEA username and password.

21. Many (but not all) of these General Policies are repeated in subsections below.

**Banking**

1. The Association shall follow each financial institution’s requirements for updating the RMWEA Bank Signature Authority. The current President, Vice President, Treasurer, and designated staff, have Signature Authority.

2. The Treasurer shall ensure that Bank Signatory Cards are updated on an annual basis.

3. The Executive Committee shall approve any request to secure a business credit card for the Association.

4. In September, the Treasurer and Incoming Treasurer will complete the necessary forms to transfer the RMWEA credit cards as needed. Currently credit cards are issued to the Vice President ($15,000), Treasurer ($8,500), and key staff ($7,000).

**Conflict of Interest**
1. It is the policy of the RMWEA to avoid conflicts of interest that may result by contracting for services for the Association or its committees.

2. No Officer or Delegate of the Association may contract to provide services for the Association or its committees.

3. No committee officer may contract with the same committee for services.

4. A member of the Association may contract for services provided that the member is not part of the decision-making process for selecting the contractor.

5. Any work, process, or innovative technology that has been developed or purchased exclusively for the RMWEA may not be used by any other person, group or organization without the expressed permission and approval by vote of the RMWEA Executive Committee.

6. Distribution lists or directories comprised of RMWEA member’s names and organizations (both Associate and WEF) may not be released, sold, or used by any person, group or organization for marketing purposes without the expressed permission and approval of the Association’s Executive Committee.

7. If there is the potential for a conflict of interest by any RMWEA Executive Committee member, committee chair, or other responsible member the member shall present the potential to the Executive Committee for resolution. The party in question may be present for the discussion and vote but may not vote.

Contracts

1. The RMWEA Treasurer shall ensure that covered individuals will be issued IRS Form 1099-Miscellaneous, if compensation is $600 or more during the fiscal year (or as amended by the IRS).

2. Any contract for services shall include written competitive proposals with price and scope of work delineated, unless otherwise direct by the Executive Committee.

3. Contract reviews and approvals shall be conducted according to the following schedule:

   a. Contracts with expenses less than $5,000 – The contract shall be reviewed by one of the following: RMWEA President, Treasurer, or a member of the FAB Committee. After review and approval, the contract may be signed by the RMWEA President, Treasurer, or Committee Chair.

   b. Contracts with expenses $5,000 or greater – The contract shall be reviewed by a minimum of two of the following: RMWEA President, Treasurer, FAB Committee Member, and/or paid staff. After review and approval, the contract shall be signed by the RMWEA President or Treasurer.
c. When practicable all contracts in excess of $20,000 shall be reviewed by the Executive Committee.

Credit Card Processing

1. Credit card processing is handled by the Treasurer or his/her designee.

2. The Treasurer or his/her designee shall reconcile the credit card processing account monthly and transfer month ending balances to the Association’s checking account.

3. The Treasurer shall maintain an electronic record within the Association’s financial software for all financial transactions made using the credit card processing system.

4. The Treasurer shall have the authority to issue refunds using credit card processing account.

5. For Payment Card Industry (PCI) compliance records most credit card processing is handled through a 3rd party vendor. In the rare instances when personal credit card information is obtained by the Association for processing any written record of the information will be shredded immediately after the transaction is completed.

Digital Security

1. For digital security reasons, some of which is addressed in other subsections, the contact information (email, phone, or address) for Officers, Executive Committee members, committee chairs, and volunteers is not embedded in this document (or any document posted for general public access). To access this information log into the RMWEA website as a member or send an email to the office address on the homepage of the website with your request.

Education Grants - Formerly Scholarships

Note: This policy was developed by legal counsel in 2018 and approved by the Board on September 14, 2018 when a separate account with $50,000 in funds was authorized, it is reprinted here as approved at that time, although it can be amended at any future time. The attorney’s format is retained here but that can also be modified.

Rocky Mountain Water Environment Association, Inc. (“RMWEA”) provides scholarship grants (“Education Grants”) to individuals, including high school, college, and graduate school students.

RMWEA has established the following procedures pursuant to which it shall award Education Grants to eligible recipients. The amount of the grant is annually established by the Executive Committee of RMWEA. The following procedures shall be interpreted so as to ensure RMWEA’s compliance with all applicable requirements of the Internal Revenue Code, accompanying Treasury Regulations, and guidance from the Internal Revenue Service, and these procedures may be amended from time to time.

Purpose of Education Grants
RMWEA awards Education Grants to eligible recipients for the purpose of paying for Qualified Expenses at an eligible Educational Institution (as defined below) or technical training that results in attaining credits towards a certification that serves the mission of RMWEA. The purpose of RMWEA’s Education Grants are to encourage students and professionals to pursue higher education in the water environment field.

Definitions

Educational Institution – A two- or four-year accredited college, university, or graduate school in the United States.

Qualified Expenses – Certain expenses incurred in attending an Educational Institution. They are:

- Tuition and fees for enrollment and attendance.
- Course-related expenses – fees, books, supplies, and equipment required of all students for courses of instruction.

Qualified expenses do not include room and board, travel, research, or clerical assistance.

Family Members – An individual’s parents, grandparents, spouse, siblings, children, grandchildren, and the spouses of all of the above.

Selection of Grantees/Criteria

Criteria for awarding RMWEA Education Grants may include, but are not limited to, the following:

- Prior academic performance/grade point average;
- Performance of each applicant on tests designed to measure ability and aptitude for educational work;
- Response to essay questions;
- Relevance of course study to water environment provision;
- Recommendations from instructors of such applicant and any others who have knowledge of the applicant’s capabilities;
- Additional biographical information regarding an applicant’s career, academic and other relevant experiences, financial need; and
- The grant selection committee’s conclusions as to the applicant’s motivation, character, ability, or potential.

Education Grants shall be awarded based on objective and nondiscriminatory criteria and shall not be awarded based on age, religion, creed, national origin, race, color, marital status, gender identification and expression, sexual orientation, disability, parental status, or veteran status. Applicants do not have to be Family Members of RMWEA members in order to be eligible for Education Grants.
Family Members of RMWEA’s directors and officers or of the RMWEA Education Committee members are not eligible for Education Grants.

RMWEA reserves the right to impose additional, minor reasonable restrictions and/or requirements upon the awarding of Education Grants and the administration of such grants. Any substantial or material changes will be made only with approval of RMWEA Board of Directors.

RMWEA Scholarship Committees

The Board of Directors of RMWEA shall appoint the members of the RMWEA Scholarship Committee charged with the evaluation of candidates for Education Grants covered by this policy.

Application and Nomination Process

Applicants for RMWEA Education Grants shall be required to submit such application forms and supporting materials on such a schedule as RMWEA and/or the RMWEA Education Committee may deem appropriate. Such forms and related information shall be publicly available on the RMWEA website.

Education Grant Renewals

Education Grants will ordinarily be awarded for a one-year period, but may be for a shorter or longer period. RMWEA may consider renewing an Education Grant on a case-by-case basis.

Supervision of Grants

Education Grants Paid Directly to the Educational Institution

RMWEA will pay Education Grants directly to the Educational Institution for the use of the scholarship recipient’s Qualified Expenses. The educational institution must agree in writing to use the Education Grant funds to defray the recipient's Qualified Expenses and his or her standing at such Educational Institution is consistent with the purposes and conditions of the grant.

Education Grants Paid Directly to the Recipient

If for any reason, an Education Grant is paid directly to the recipient or anyone other than the educational institution, or if the Education Grant is used for expenses other than qualified educational expenses, RMWEA must receive a report on the progress of each recipient of such an Education Grant at least once each year. This report must include a summary of the use of the funds awarded, and the grantee's courses taken (if any) and grades received (if any) in each academic period. This report must be verified by the Educational Institution. A final report is also required.

Recordkeeping Requirements

RMWEA shall retain the following records in connection with all grants covered by this policy:
• All information obtained by RMWEA to evaluate the qualifications of potential recipient;
• The identification of recipients (including any relationship to a director or officer of RMWEA); and
• The purpose and amount of each grant, and any additional information RMWEA obtains in complying with its grant’s administration procedures.

Information pertaining to unsuccessful applicants for awards shall be kept along with information on successful applicants. Records pertaining to any grant made pursuant to this policy shall be kept for no less than three years after the filing of RMWEA’s annual tax return for the period in which the last installment of such Education Grant was paid.

Expenses and Reimbursements - General

1. The purpose of the meal reimbursements policy is to provide recommended guidance for RMWEA officers, committee members, and invited guests who attend Association meals. This document is to ensure the proper management and use of Association funds as it may pertain to the purchase of meals and alcoholic beverages.

2. For reimbursement, all receipts and reimbursement forms must be submitted to the RMWEA Treasurer. The RMWEA will not reimburse costs without adequate justification. A copy of the reimbursement form can be found on the RMWEA website under the “Treasurer’s Corner”.

3. In the event of lost receipts or receipts for small amounts (such as short Taxi rides or vending machine purchases) an attestation of expenses may be accepted in lieu of the receipt, at the discretion of the Treasurer.

4. All receipts shall be submitted to the Treasurer no later than 30 days after the expenditure occurs, or by December 31, or the year in which the expense occurred, whichever is sooner. Receipts not submitted in a timely manner, may not be reimbursed, at the Treasurer’s sole discretion.

5. The Association will not reimburse costs associated with:
   a. Facility tours at WEFTEC or other conferences
   b. Golf tournaments
   c. Spouse or guest of the representative (including any additional costs for double occupancy rooms)

6. RMWEA will reimburse the cost of meal expenses during breakfast meetings that typically occur during winter and summer board planning meetings.

7. Throughout the year, meals may be provided at some of the RMWEA Executive Committee meetings, but this is at the discretion of the President.
8. One dinner is typically provided at the Annual Conference on Sunday evening for RMWEA Executive Committee members and their spouses (or one guest per Executive Committee member), and the Water Environment Federation representative and his/her spouse or guest. The RMWEA Senior Delegate or a chosen designee is responsible for making the RMWEA Annual Conference meal arrangements. The Delegate or designee will notify the President of all planned arrangements and expected restaurant costs in advance of the dinner. The President shall consider and approve or disapprove of the dinner arrangements.

9. The Association may pay for up to two (2) alcoholic beverages for attendees at any Association meal. This can be managed on a drink ticket basis or by other means as determined by the President. Dinner attendees are responsible to pay for any additional alcoholic beverages. If possible, a cash bar should be made available for dinner attendees.

10. Attendees at Association meal functions are expected to act responsibly and not engage in conduct that may be detrimental to the reputation of the Association.

Expenses and Reimbursements - WEFTEC and WEFMAX

1. The purpose of this section is to assist Association officers to attend meetings approved by the Executive Committee and to control expenses for the Association. It clarifies who from the Executive Committee shall be financially supported to attend WEFTEC and what expenses are approved.

2. The RMWEA elects its officers at the Annual Conference in September, and the Delegates do not officially take office until WEF approves them at WEFTEC in October.

3. At WEFTEC, the House of Delegates currently meets on the Saturday prior to the opening of WEFTEC and on Wednesday of WEFTEC. The voting Delegates are required to attend these meetings. For Saturday’s meeting, the voting Delegates from RMWEA are the two Delegates who were in office the previous year (not the Delegates elected at the RMWEA Annual Conference in September). In addition, WEF highly encourages any Delegate Elect to attend the meeting to share ideas and to get prepared for their upcoming term in office. RMWEA will financially support the two voting Delegates and Delegate Elect (in years when a Delegate Elect has been elected) to attend the annual WEFTEC conference, provided it is in the Association’s approved annual budget.

4. As the costs of attending WEFTEC continue to increase, the Association will establish guidance on reasonable expenses that shall be covered by each representative. A travel and expense budget will be established annually to meet the financial needs of the officers attending WEFTEC.

5. Conference Registration: The purpose of the Delegates’ attendance at WEFTEC is to participate in the House of Delegates meetings, network with WEF and other MAs, and perform such other duties as may be assigned, such as reviewing exhibits on the exhibit floor. The Association shall pay the Member Super Saver Expo Only – Full Week registration fee for their representatives. If the representative chooses to register as a PWO Member or Full Conference and Expo, the
representative is responsible for the additional registration cost. In addition, the representative is responsible for any additional cost associated with registering after the Super Saver deadline.

6. The Association will also reimburse the following WEFTEC costs:
   a. Airfare (economy fair purchased at least 21-days in advance)
   b. Ground transportation (to and from the airport and hotel, plus parking at the departure airport).
   c. Hotel (single occupancy priced room at the associated WEFTEC hotel)
   d. Meals (not to exceed the current federal government per diem rate for the City in which WEFTEC is being held).

7. If a WEFTEC attendee desires to use a personal vehicle in lieu of airfare and taxi, the member may do so and be reimbursed at the current IRS business per mile rate, provided that the total reimbursement does not exceed that cost which would have been incurred by using the plane and taxi.

Finance, Accounting, and Budget Committee

1. The Finance, Accounting, and Budget (FAB) Committee is responsible for assisting and providing guidance to the Treasurer.

2. The FAB Committee shall consist of the Treasurer, Vice President (the previous year’s Treasurer), Secretary, and at least one Past President or Delegate. The Past President or Delegate shall serve as the FAB Committee Chair.

3. The FAB Committee shall assist the Executive Committee during the preparation and review of the annual fiscal budget.

4. The FAB Committee shall review and update the Risk Registry annually.

5. The FAB Committee shall be responsible to perform an annual financial audit. This audit shall occur as soon as practicable after all the bills for the calendar year being audited have been paid. The report shall be presented to the Executive Committee at its next meeting following the completion of the audit.

6. At a minimum the internal audit procedure shall involve a statistically valid random sample of 10% of all of the financial transactions for the year being audited.

7. The FAB Committee shall review all investments and any identified investment opportunities on an annual basis.

8. The FAB Committee, in consultation with the Executive Committee, will select a tax professional experienced in working with not-for-profit organizations. The tax professional shall prepare all required tax forms for the Association.
9. As necessary, the FAB Committee is responsible for soliciting bids, interviewing auditors and hiring a financial reviewer or auditor for the organization.

10. See the Surplus Property subsection for the FAB role on property inventory.

General Committee Financial Responsibilities

1. The RMWEA operating budget is subject to approval at the December meeting of the Executive Committee, or as soon thereafter as practicable. In order for total revenues and expenditures to be adequately evaluated, each committee is provided a budget based on the actual income and expense from prior year(s).

2. Committees are expected to develop realistic budgets that take into account the necessary program funding.

3. It is expected that committee budgets be developed which foresee most income and expenses such as venue rental, printing, postage, speaker fees, copying, travel, and advertising.

4. RMWEA committees must remain fiscally sound and stay within their approved budgetary constraints. Expenditures of RMWEA funds shall not be made without first having determined that funds have been budgeted and are available to cover expected expenditures.

5. Committees shall only expend funds for those items and in those amounts that are included in its approved budget. The specific prior approval of the Executive Committee is required in order to expend funds for unbudgeted items or in excess of the approved budget. Requests for amendments to RMWEA Committee budgets shall be made to the Executive Committee. If a Committee budget shortfall is foreseen and/or an unplanned activity is proposed, the request shall be prepared and submitted to the Executive Committee for review and consideration in advance of the expenditure. Requests may be submitted to the Treasurer or in person to the Executive Committee.

6. It is the policy of the RMWEA Executive Committee that all committee finances shall be handled through the Association account and budget. Individual committees are not authorized to have separate accounts, including checking accounts.

7. Committees are required to follow and enforce the financial policies and procedures of the Association.

8. The RMWEA Executive Committee reserves the right to request documentation and backup information from each committee as necessary.

9. Committees may develop standing rules subject to approval by the Executive Committee.
10. Questions pertaining to the Association’s budget should be directed to the Treasurer.

General Treasurer Responsibilities

1. The Treasurer’s responsibilities touch almost every aspect of the organization and appear throughout the Policies and Procedures document, not just in the subsections labeled “Treasurer”. Each new Treasurer should become thoroughly familiar with all of the Policies and Procedures, as is the Vice President and President (who were both formerly the Treasurer).

2. The Treasurer’s role overlaps between the outgoing Treasurer and incoming Treasurer.

3. The Treasurer, or his/her designee, is responsible to promptly review all bank statements and to reconcile all accounts each month.

4. All items purchased by the Association must be approved as a part of the annual budget. If an item is not in the approved budget, then it must be presented to the Treasurer and Executive Committee for approval. If this item will impact the approved budget, then the Executive Committee must approve an adjustment to the budget.

5. It is the policy of the RMWEA to invoice for services immediately following completion of service. If payment is not received according to schedule, the Treasurer (with approval from the President) may authorize the use of a collection agency. Attempts to collect payments will be noted and kept on file.

6. The Treasurer’s duties will run from September to December of the following year. The incoming treasurer’s first four months of duty will be to prepare and finalize the budget for the year he/she is responsible.

7. The outgoing Treasurer shall have the responsibility of closing out the Fiscal Year in which the outgoing Treasurer served including keeping the checkbook and continuing with Treasurer duties until December 31st. The outgoing Treasurer shall provide the budget for the incoming Treasurer.

8. The outgoing Treasurer shall meet and discuss with the incoming Treasurer, and President, all responsibilities of the position as soon as practicable after the Rocky Mountain Water Conference.

9. After the new year, the outgoing Treasurer will transfer all Treasurer duties to the incoming Treasurer.

10. The incoming Treasurer shall be responsible for coordinating and developing committee budgets during the transition period between the Rocky Mountain Water Conference and the new year.

11. A summary of the Treasurer’s schedule is provided as an appendix to this document.
12. The Treasurer or his/her designee shall prepare and submit monthly financial reports to the Executive Committee and Committee Chairs. These reports shall include an Association Balance Sheet, a Profit & Loss statement, and income/expense itemizations for each committee.

13. The Treasurer shall include a monthly report to the Executive Committee on the status of any investments.

14. The Treasurer shall present a financial summary report each calendar year during the RMWEA business luncheon at the Annual Conference. The report shall summarize the assets and liabilities from the previous and current year.

15. The cash basis of accounting shall be utilized.

16. The Treasurer shall manage the procurement, distribution, and use of credit card processing systems and/or equipment. The Treasurer shall consult with the Executive Committee before changing such systems and/or equipment.

17. The Treasurer shall prepare a summary of fees paid to credit card and credit card processing vendors annually.

18. The Treasurer shall be responsible for maintaining copies of financial records to be stored in a secured location. Financial records that shall be maintained include deposit slips, notices of refunds, banking statements, invoices, and related documents. These documents may be stored digitally.

19. The Treasurer shall keep financial records from the previous year (January through December) for reference throughout the year. At the expiration of each Treasurer’s term, outgoing Treasurer shall deliver stored documents to designated document storage location and new records from January through September to incoming Treasurer.

20. The Treasurer shall prepare and send invoices as necessary and in a timely manner to collect payment.

21. Checks and cash will be deposited on at least a monthly basis.

22. The Treasurer shall approve all invoices or expense reimbursements prior to payment unless the payment is pre-authorized in a contract or agreement signed by the President.

23. Expense reimbursements to the Treasurer may be approved by any other Officer, the Treasurer shall not approve his/her expense reimbursements.

24. Loans to members under all circumstances shall be prohibited.

25. No refunds will be allowed for dues.
26. Full refunds for RMWEA sponsored conferences/seminars/workshops may be granted if the customer or member requests the refund prior to the stated deadline. If appropriate, an administrative fee may be charged, and this decision will be made by the conference or seminar coordinator based on the published refund policy for that particular conference or seminar.

27. The Treasurer shall remind RMWEA officers, Committee Chairs, and conference/seminar coordinators to use the Association’s Colorado Sales Tax Exemption wherever applicable.

28. The Treasurer shall provide the RMWEA W-9 form to sponsors, vendors, and others as requested.

29. The Treasurer shall pay all annual fees for state reports by the required due dates. This includes such fees and forms as may be required by Colorado, New Mexico, and Wyoming.

30. Treasurer shall meet with the FAB committee and review the previous year’s books as prescribed.

31. The Treasurer shall ensure that the organization secures a comprehensive general liability insurance policy each year.

32. The Treasurer shall consult with the Association’s insurance agent for proper coverage for specific events and obtain necessary insurance endorsements when necessary.

33. Committee Chairs shall submit contracts to Treasurer and President for review.

34. Both the President and Treasurer have the authority to review contracts, but more detail is provided in the subsection on Contracts (which includes who can sign).

35. The Treasurer or his/her designee shall be authorized to sign checks of up to $5,000. Checks over $5,000 require approval of the President. Annual Conference expenses shall be paid upon the approval of the Conference Coordinator.

36. The President may delegate contract reviews to the Vice President or the Treasurer, or he/she may review contracts. The Treasurer shall consult any of the aforementioned officers when reviewing contracts when there is question as to how to review any particular contract.

37. The Treasurer shall safeguard and protect all digital and hard files against theft.

38. Should the Treasurer be made aware of a data breach of any of the Association financial accounts, it is the responsibility of the Treasurer to inform the Executive Board.

39. The Treasurer shall be the Finance Chairperson and, if requested by the Conference Coordinator, assist in the registration process for the Annual Conference when RMWEA is the lead organization for the Conference.
40. The Treasurer shall be responsible for all Annual Conference invoices ensuring prompt payment to the respective vendors when RMWEA is the lead organization for the Conference.

41. After each Annual Conference, the Treasurer shall work with the RMSAWWA to determine each organization’s proceeds from the Conference based on the established criteria.

42. Most of the day-to-day activities of the treasurer can be delegated to administrative personnel (at the treasurer’s discretion subject to the approval of the President) but remember, the treasurer is ultimately the responsible party regardless of who actually performed the task so it is important to stay in regular communication with any administrative personnel.

Insurance

1. RMWEA shall obtain General Liability Insurance. General liability insurance provides for coverage for bodily injury and property damage for which the Association is deemed to be responsible. This policy provides for legal defense costs as well as for damages.

2. Additional coverage options shall be acquired as necessary such as:

   a. Director’s & officer’s liability coverage;
   b. Fidelity bond (protection for loss due to an embezzlement of Association funds);
   c. Cybersecurity;
   d. Convention cancellation insurance;
   e. The Executive Committee shall be responsible for determining whether any such coverages are to be secured.

3. The Association uses third parties to conduct day to day financial transactions. When using third parties it is the responsibility of the Treasurer to ensure the entity is safe, uses current internet security protocol, and has identity protection insurance.

4. Liability Claims: Here is example disclaimer language the Associations can include at the front of all presentation.

   “Statements of fact and opinion expressed are those of the author(s) and presenter(s). Rocky Mountain Water Association, RMWEA assumes no responsibility for the content, nor do they represent official policy of the Association.”

Operating Fund

1. The operating fund is a savings/checking account for the Association to pay for day to day expenses and events such as the Annual Conference and PWOs.
2. The Association Treasurer shall be responsible to manage all Association funds; to protect, preserve, and maintain cash and investments placed in his/her trust on behalf of the members of the Association.

3. An adequate percentage of Association funds shall be maintained in liquid short-term funds that can be withdrawn, if necessary, to meet the disbursement requirements. Investments shall be in FDIC-issued certificates of deposit and money market savings accounts.

4. No common stock, preferred stock, or real estate will be purchased.

5. Any and all interest income earned from investments may be used as current fiscal year operating funds. The budget will reflect such anticipated revenues.

6. Upon the approval of the Executive Committee, any investment portfolio shall be diversified to avoid incurring unreasonable and avoidable risk.

7. Due to FDIC limitations, monies greater than $250,000 (or the maximum FDIC insured amount) invested in one financial institution shall be reviewed by the Treasurer.

8. The Addendum to Certificate of Authority shall be updated to include the incoming Treasurer in September.

Parliamentary Procedure

1. The Bylaws require the use of Robert’s Rules of Order “unless otherwise provided”. The parliamentary procedures in this section provide clarity for frequently asked questions at meetings and are based on Robert’s Rules of Order and established RMWEA practices.

2. All motions require a second in order to proceed and may be approved by voice vote, recorded voice vote (upon request), or by approval without objection. There is nothing wrong with requesting a recorded vote, or requesting that just your vote be recorded (which happens when one person feels strongly about an issue). A motion without a second dies. The minutes note if there was a motion and a second but do not note who made the motion and seconded it (unless requested at the time of the motion).

3. Sometimes a topic comes up and there is no disagreement and the meeting proceeds without a motion or a vote, in these cases the minutes record that the topic was approved without objection but lists no motion or second.

4. Both the Minutes and Financial Reports are voted on (this demonstrates compliance with legal duties). Once the minutes are approved, they may not be changed without a new vote of the Executive Committee (other than to add the date approved to the document). Financial reports are
not approved, they are reviewed then “accepted or rejected or postponed” by the Executive Committee.

5. Once the minutes are approved the supporting notes and recordings (if any) are destroyed (for legal reasons). This is consistent with the Document Retention Schedule. Of course, the supporting material for the Financial Report is retained. That is part of the reason why minutes are “approved” and financial reports are “accepted”.

6. Minutes are a record of what was done at a board meeting (action items). The key elements are when it occurred, where it was held, who was there, and what was done (think of the “who, what, where, when” of a news article, the “why and how” are self-evident in minutes). They are not a transcript of what was said, for legal reasons such transcript-like minutes are generally discouraged.

7. The President can ask for a motion but cannot make a motion. The President can vote on motions. If a member of the Executive Committee is going to be absent for a vote a proxy vote is allowed. See the bylaws § 8 Executive Committee.

8. For insurance and administrative reasons (such as negotiating a contract), if the Association retains an Executive Director (or similar staff) such person shall be considered an ex-officio non-voting member of the Executive Committee.

9. At the discretion of the President, the Executive Committee may vote electronically or by teleconference on issues in between regular meetings.

10. Once a quorum of the Executive Committee is established by rollcall it remains in effect until a motion for a new rollcall passes. Generally, this keeps the business of the organization going if someone steps out of the room and it is not a contentious issue under consideration. Most decisions of the Executive Committee are unanimous. In the event of a contested decision it is the duty of the President to ask for a motion for a new rollcall before allowing the vote if there is any question as to losing a quorum. Yes, this allows for the minority to walk out of the room and stall all issues, but that is the way it works.

11. If a vote occurs and there is a motion to reconsider the vote, it is up to the President to decide if the motion is in order or not (this keeps members from forcing repeated votes on “decided issues”).

12. Be careful with a “motion to table”. In some cases that kills the motion (and all subsequent discussion of that issue). If the intent is to merely postpone action to a future meeting make a motion to postpone to a date certain (name the date such as “next meeting”).

13. There is some confusion over whether or not a sitting board can bind a future board. Generally, they can, that is the purpose of board-approved contracts. Of course, future boards can take a different course of action, and even cancel existing contracts, but they are subject to cancellation penalties.
14. Only the Executive Committee can take action on business items. That is why the meeting of the Executive Committee is recorded as “minutes”, and the meeting/reports of the Committee Spotlight is recorded as a “summary”. Often the committee reports are shortened and highlighted in the summary, this occurs when the verbal reports are lengthy or the written report is lengthy. It is not the purpose of the “summary” of the Committee Spotlight to record every word. That is why it is a summary.

15. Antitrust. Generally speaking, the President should never allow discussion about market share or pricing at a meeting. The antitrust laws are strict (jail time) but generally speaking educational organizations (c-6) entities do not have “market share” with the general public or a product the public buys. This applies more to (c-3) entities that may be made up of, for example, all the auto dealers or other trades (and they could collude at a meeting, to the detriment of the public, and that is illegal).

16. Charitable Status. RMWEA is recognized by the Colorado Secretary of State as a “Charitable Entity” so that the Association can accept funds from the general public (admission fees at events for example). This has additional reporting requirements and deadlines, but is also allows the organization to interface with the general public and not just the membership.

Physical Property

1. Physical property shall include such items as computers, software, printers, cameras, projectors, camcorders, clothes, banners, display boards, etc. purchased by the Association or donated to the Association for the purpose of conducting the activities of the Association.

2. The Executive Committee shall approve the use, location, and person responsible for each physical property item.

3. All physical property purchased shall be paid in full and not in partial payments with interest charges.

4. The Treasurer will maintain an inventory of all Association property.

5. During the annual audit of the Association’s finances by the FAB Committee, the Treasurer will submit an updated inventory for review.

6. Disposition of property shall be determined by the Treasurer with the approval of the President. Every effort shall be made to attain a reasonable return on all property to its owner.

7. Requests for new physical property shall be approved by the Executive Committee.
8. It is the policy of the Association to dispose of surplus equipment in a manner most advantageous to RMWEA. Such items can be sold, donated, disposed of through a fee-required take back program (i.e., a fee is required for an organization to dispose of an item such as a used computer), or simply disposed of in accordance with applicable regulations if the Executive Committee believes that is the proper course of action.

9. Surplus equipment is defined as RMWEA-owned equipment, materials, and supplies that are no longer needed. This can include equipment that has reached the end of its useful life and whose continued use is not economical due to excessive repair or operation costs, and property that has become obsolete due to changes in technology.

10. The Treasurer shall be responsible for carrying out this policy.

11. The Executive Committee shall review and authorize disposal.

Records Management and Schedule

1. The Treasurer shall assist the RMWEA Secretary in matters pertaining to file management, record retention, and the preservation of Association documents.

2. The Association Treasurer, Secretary and Historian shall work collaboratively to archive and destroy files each year in accordance with the Records Retention Schedule.

3. In accordance with federal law, it is the policy of the RMWEA to make available copies of the following records of the Association to any person:
   a. most recently filed IRS Form 990,
   b. not-for-profit tax-exempt status letter from IRS,

4. If requested by mail or email, copies shall be provided within 30 days of the request.

5. Copies of documents will be made available at no charge to RMWEA members and at a current rate of $1.25 for the first page and $0.10 per page for additional pages for non-members. These copies will be mailed to members at no charge; however, non-members will be required to pay postage at the current rate.

6. The Records Retention Schedule is below. Note that the retention requirements may be subject to change based on updates to Federal, State, and Local requirements. It is always a good idea to double-check these requirements with a credible and up-to-date source before destroying the documents. Most retention requirements follow the IRS guidelines.

<table>
<thead>
<tr>
<th>Item</th>
<th>Minimal Retention*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable ledgers and schedules</td>
<td>7 years</td>
</tr>
<tr>
<td>Accounts receivable ledgers and schedules</td>
<td>7 years</td>
</tr>
<tr>
<td>Document Type</td>
<td>Retention Period</td>
</tr>
<tr>
<td>----------------------------------------------------------------</td>
<td>---------------------------------------</td>
</tr>
<tr>
<td>Agendas for board meetings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual Conference reports</td>
<td>Permanent</td>
</tr>
<tr>
<td>Articles of Incorporation</td>
<td>Permanent</td>
</tr>
<tr>
<td>Audit Reports</td>
<td>Permanent</td>
</tr>
<tr>
<td>Bank reconciliations</td>
<td>3 years</td>
</tr>
<tr>
<td>Bylaws</td>
<td>Permanent</td>
</tr>
<tr>
<td>Cash Books</td>
<td>Permanent</td>
</tr>
<tr>
<td>Checks (cancelled)</td>
<td>7 years</td>
</tr>
<tr>
<td>Contracts (expired)</td>
<td>7 years</td>
</tr>
<tr>
<td>Contracts still in effect</td>
<td>Duration plus 7 years</td>
</tr>
<tr>
<td>Correspondence (general) with members; exhibitors and vendors</td>
<td>2 years</td>
</tr>
<tr>
<td>Correspondence (legal)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Destruction, Records of</td>
<td>Permanent</td>
</tr>
<tr>
<td>Dues and registration fees</td>
<td>7 years</td>
</tr>
<tr>
<td>Duplicate deposit slips</td>
<td>1 year</td>
</tr>
<tr>
<td>Employee personnel records</td>
<td>7 years (after termination)</td>
</tr>
<tr>
<td>Employment applications</td>
<td>3 years</td>
</tr>
<tr>
<td>Financial statements (end of the year)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Financial statements (monthly)</td>
<td>1 year</td>
</tr>
<tr>
<td>General and office account ledgers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Historical information</td>
<td>Permanent</td>
</tr>
<tr>
<td>Insurance Policies</td>
<td>3 years after expiration</td>
</tr>
<tr>
<td>Internal audit reports</td>
<td>3 years</td>
</tr>
<tr>
<td>Internal reports (miscellaneous)</td>
<td>3 years</td>
</tr>
<tr>
<td>Invoices to customers</td>
<td>7 years</td>
</tr>
<tr>
<td>Invoices from vendors</td>
<td>7 years</td>
</tr>
<tr>
<td>Journals</td>
<td>Permanent</td>
</tr>
<tr>
<td>Minutes from board meetings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Payroll records and summaries</td>
<td>7 years</td>
</tr>
<tr>
<td>Purchase orders</td>
<td>3 years</td>
</tr>
<tr>
<td>Receiving sheets</td>
<td>1 year</td>
</tr>
<tr>
<td>Reorganization records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Requisitions</td>
<td>1 year</td>
</tr>
<tr>
<td>Sales records</td>
<td>7 years</td>
</tr>
<tr>
<td>Tape recordings of board meetings (if applicable)</td>
<td>Destroy immediately upon approval of written</td>
</tr>
<tr>
<td>Tax returns and worksheets; and other documents pertaining to the determination of income tax liability, including tax exemption letter</td>
<td>Permanent</td>
</tr>
<tr>
<td>Time sheets</td>
<td>7 years</td>
</tr>
<tr>
<td>Travel &amp; expense forms</td>
<td>7 years</td>
</tr>
</tbody>
</table>
Generally speaking, it is good practice to properly dispose of materials after the minimal retention period has expired, largely for legal reasons. In the digital world this is not often possible, such as cases where a bank or your financial software may retain certain digital information indefinitely.

## Reserve Fund

1. The creation and maintenance of an adequate reserve fund is a fundamental tenet of sound financial management. The RMWEA shall establish a “reserve fund” to provide the Association with financial security in the case of unforeseen events and loss of income.

2. Reserve funds also often provide “seed money” to associations for new programs. Unlike a business with physical property, inventory, and other tangibles that can be used as collateral for a bank loan, associations often need to “self-fund” new programs or projects that might not generate revenue right away. So in addition to thinking of the Reserve Fund as something to cover unanticipated shortfalls in revenue or overages in expenses, consider its importance for new projects or periodic technology upgrades (for example). In 2018 the Association dedicated part of the reserve fund balance for Education Grants, which was entirely within the mission and purpose of the RMWEA and could not have been funded any other way.

3. The reserve fund policy is intended to establish reserves to maintain the financial viability of the Association. The amount which the Association has determined appropriate is $120,000 and is based on items listed in the Risk Registry.

4. Any reserve funds that may be invested in different accounts in the future, should be accessible within one month in case of one of the events listed in the Risk Registry should occur.

5. Reserve monies shall be invested to maximize interest returns without jeopardizing principal.

6. The maximum amount that the FDIC insures (currently) for this account is $250,000. The Treasurer should try to maintain the balance in this account below this threshold, unless it directly conflicts with the goals listed in this section.

7. The reserve fund shall be adjusted periodically to reflect inflation based on the cost of the planned loss of income or negative events listed in the Risk Registry. The FAB Committee shall review this policy annually to ensure that the total reserve fund objectives are being met.

8. The reserve fund shall be used for emergency purposes, which will be defined by the Risk Registry and the Executive Committee.

9. The associated name(s) on the reserve account will be transferred as outlined in Banking Section.
10. In the event income exceeds the operating and reserve fund needs, the FAB/Treasurer shall annually evaluate how best to manage the funds.

Speaker Fees and Honorariums

1. Committees are allowed to reimburse expenses incurred by persons who are invited as speakers to participate in RMWEA-only sponsored seminars, conferences, workshops, meetings or training programs. These expenses should be accounted for in the committee budget.

2. Transportation and lodging expenses of invited speakers are not to be paid by RMWEA if the speaker is an RMWEA member who is attending the seminar as a participant in addition to making a presentation. Special speakers, who are invited by the organizing committee, may be reimbursed for travel expenses based on the decision of the conference or seminar coordinator, provided such costs are included in the budget for the event.

3. The conference or seminar coordinator shall determine if registration and meal costs for speakers will be provided by the RMWEA. However, it is the general rule that speakers should register and pay fees if they are there to attend the seminar. If not, no registration should be needed for persons making presentations. RMWEA should pay for a speaker’s meal only if the speaker is on the program connected with the meal (breakfast, lunch, or dinner sessions).

4. Honorariums or speakers’ fees are generally not paid, unless these expenses have been budgeted by the conference or seminar coordinator and approved in advance by the Executive Committee.

5. Exceptions to this guidance document shall only be permitted in special and unique circumstances, only with the advance approval of the Executive Committee, and only if the funds have been budgeted by the seminar coordinator.

Storage Unit and Materials and Documents

Association records are currently being stored in several locations as follows:

SWAG and Event Material – Storage Unit, Denver
Old Financial and Archival Material – Storage Unit, Denver
2018 Joint Annual Conference Material – Storage Unit, Denver
Current Training Seminar Material – Renea Lewis, Fort Collins
Current Financial Files and Checks – Vicki Schrock, Denver
Current Management Records – Greg Williams, Denver

For access codes to the storage unit (building and key) and any other materials contact administrative staff.
Vision, Mission, Values

RMWEA’s Vision: Elevating Water Professionals
RMWEA’s Mission: Fostering an environment of learning, networking, and enjoyment while providing value to the members
RMWEA’s Values: Collaborative, Professionalism, Passionate, Connection, Service

Meetings and Events - Including TU Events

This section pertains to Policies and Procedures relating specifically to meetings and events, including events with Training Units, (TU’s). Note that some meetings and events items are mentioned in the Finance and Administration section (such as purchasing items for events, event contracts, and registration refunds).

Event Cancellation Policy

1. As a general rule advertised events will not be cancelled except due to extreme weather or other emergencies.
2. More than one-weeks’ notice should be given for event cancellations.
3. Notify registrants through the online registration system (Vieth), not personal emails.
4. Provide a notice of cancellation on the website, and in the member eBlast.
5. When a paid registrant does not receive the cancellation notice and travels to the cancelled event the Executive Committee may authorize compensation. In the past this has included hotel, food, and mileage reimbursement in addition to the course registration fee. In some cases, a free registration to an upcoming event has been authorized, depending on the individual situation.

Training Certificates and OCPO

1. Placeholder, under development.
2.

Membership and Communication

This section pertains to Policies and Procedures related to membership issues and communication programs. Note that some membership and communication items are mentioned in the Finance and Administration section (such as dues refunds, and intellectual property).

Logo and Copyright Policy
1. RMWEA has selected not to formally trademark the logo, largely for cost reasons (and because it changes), although “prior use” of the name and logo is firmly established.

2. As posted on the Website: “The Rocky Mountain Water Environment Association (RMWEA) text, logos and images on this site are protected under the Trademark and Copyright laws of the United States, as well as other countries. Any downloading, reproduction or further distribution of any RMWEA original material appearing on this website without prior written permission of RMWEA is strictly prohibited.”

Social Media Policy

Adopted 6-5-2020

RMWEA strongly encourages the use of social media by its members, presenters, exhibitors, volunteers and event attendees. This includes sharing photographs, information, hashtags, interesting quotes, etc. It is important that RMWEA maintains brand identity, integrity and reputation while minimizing actual or potential legal risks.

RMWEA will work to protect the intellectual property of its presenters and exhibitors. Recording through any medium, of any workshop or technical session on an RMWEA social media account (i.e. LinkedIn, YouTube, Facebook, etc.) is prohibited unless approved by the presenter and RMWEA.

Only volunteers and hired consultants authorized by RMWEA can prepare and modify content for RMWEA’s social networking activities on sites approved by RMWEA for business purposes.

The following rules and guidelines apply to all individuals authorized by the RMWEA Board to produce social media content for RMWEA:

• Content must be relevant, add value and meet goals, mission or values of RMWEA as established on the RMWEA website.

• All content to be posted by an RMWEA account (i.e. LinkedIn, YouTube, Facebook etc.) shall be proofread by a member of the Communications Committee prior to posting.

• Volunteers may not publicly discuss members, products, or any-confidential organizational-related matters outside RMWEA-authorized communications while representing RMWEA.

• While representing RMWEA, volunteers are expected to protect the privacy of RMWEA and its members and are prohibited from disclosing personal information and any other proprietary and nonpublic information to which members and non-members have access. Such information includes but is not limited to trade secrets, financial information and strategic business plans.

• Copyrighted information where written reprint information has not been obtained in advance cannot be posted on RMWEA’s social networking sites.

• Volunteers should have no expectation of privacy while utilizing RMWEA social networking. Postings can be reviewed by anyone, including non-members. RMWEA reserves the right to monitor comments or discussions about RMWEA, its members and the industry, including products and companies, posted on RMWEA social media platforms by anyone.
• The RMWEA Board and Communications Committee Chairs are responsible for ensuring all social networking information supplied by volunteers complies with RMWEA’s policies. RMWEA Board and Communications Committee Chairs are authorized, at their discretion, to remove any content on RMWEA sites that does not meet the intent of this policy or that may be illegal or offensive.

• Any post related to RMWEA shall not contain religious content or political content outside of the scope of wastewater and environmental stewardship.
Appendix

Acronym List and Glossary of Terms

Annual Conference Rocky Mountain Water Conference ("Annual Conference and Rocky Mountain Water Conference are used interchangeably.
Association Rocky Mountain Water Environment Association ("Association" and RMWEA are used interchangeably).
Committee Chairs Any person responsible for the budget, spending and collecting of funds for a committee
Executive Committee Members who are an officer, delegates, and trustee of the RMWEA.
FDIC Federal Deposit Insurance Corporation
FAB Committee Finance, Accounting, and Budget (FAB) Committee is responsible for assisting and providing guidance to the Treasurer
Fiscal Year: The Fiscal Year of the Association shall be from January 1 to December 31.
House of Delegates The House of Delegates is the deliberative and representational body of WEF. It advises the Board on matters of strategic direction and public policy development and has authority to elect and remove Trustees only to the extent provided for in the Constitution and Bylaws.
MA Member Associations
PCI Compliance Payment Card Industry (PCI Compliance refers to compliance rules for credit card processing)
PWO Professional Water Operator
RMSAWWA Rocky Mountain Section of American Water Works Association
RMWEA Rocky Mountain Water Environment Association
Risk Registry A document in which to record risks and how they are managed and mitigated
Section 501(c)(3) IRS tax-exempt nonprofit organization
TU Training Unit for Professional Water Operator
WEF Water Environment Federation
WEFTEC The Annual Meeting of the Water Environment Federation
Treasurer’s Annual Schedule

a. **September:** The outgoing Treasurer shall provide the incoming Treasurer with previous year committee budget requests by September 30th.

b. **October:** The incoming Treasurer shall send proposed budgets to the RMWEA committee chairs and all Joint committees under RMWEA to be reviewed and accepted returned by October 25th.

c. **November:**
   i. **November 1st:** The incoming Treasurer shall assemble a draft budget from the requests submitted and include information from the previous year’s budget for reference. Incoming Treasurer shall distribute comprehensive budget to all committee chairs and the executive board.
   
   ii. **First Association Executive Meeting:** Incoming Treasurer shall present draft budget and ask for comments and incorporate budget revisions before the December meeting.
   
   iii. **November 15th:** Incoming Treasurer shall arrange to meet with RMSAWWA Treasurer before December meeting to discuss the Joint Annual Budget.

d. **December:** Finalize budget with RMWEA Board and Joint Governing Board.

   i. **December 1st:** Incoming Treasurer shall inform President when the Association budget is finalized and ready for final vote and approval at the December board meeting. The Incoming Treasurer shall also summarize any changes to joint budgets that have been made in meetings with the RMSAWWA Treasurer.

   ii. **Second Association Executive Board Meeting:** Incoming Treasurer shall present draft Association Budget for final approval or further revision. Incoming Treasurer shall also present draft Joint Budget for consideration and comment. Incoming Treasurer shall attend Joint Governing Board meeting to co-present draft Joint Budget and comments from Association.

e. **January:** Begin day-to-day treasurer responsibilities. Treasurer shall present finalized Association budget, if necessary, and final Joint Budget for final approval.

f. **January – February:** Reconciliation with RMSAWWA for previous fiscal year.

g. **September:** Train incoming Treasurer

h. **January – December:** Report income statement for the most recent month at the RMWEA executive board meeting.