**The American Rainwater Catchment**

**Systems Association**

**Policies**

**and**

**Procedures**

**Manual**

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# Executive Statement

The American Rainwater Catchment Systems Association (ARCSA) is a nonprofit organization overseen by a board of directors. The Board meets on a regular basis and has the primary responsibility for seeing that all aspects of Federal and State Laws are addressed. The Board is responsible for maintaining and upholding the ARCSA Bylaws as needed. Each newly elected Board shall establish a program and schedule for the new calendar year. The Board shall provide oversight of all members and all ARCSA national committees. The Board shall provide oversight for the formation of new ARCSA Chapters and the good standing of existing chapters.

# Administration

## Section 1.1 Business Location

The business location for ARCSA shall be determined by the board. The association may have other offices or relocate its offices if the Board of Directors determines it to be in the best interests of the association.

The locations shall:

A. Be accessible to all regions of the USA

B. Maintain phone, internet, fax and mail capabilities

C. Serve as the primary contact for members, prospective members and those seeking rainwater capture information

The current location of the ARCSA office is at 919 Congress Ave., Ste 460, Austin, TX 78701.

## Section 1.2 Regional Locations

The Northeast region shall be composed of the following states: Connecticut, Delaware, Indiana, Illinois, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin.

 The Southeast region shall be composed of the following states: Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee.

 The Central region shall be composed of the following states: Arkansas, Iowa, Kansas, Louisiana, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Texas.

 The Southwest region shall be composed of the following states: Arizona, California, Colorado, Nevada, New Mexico, Utah.

 The Northwest region shall be composed of the following states: Alaska, Idaho, Montana, Oregon, Washington, Wyoming.

 The Pacific/International region shall be composed of the following states/countries: Hawaii, Australia, Canada, Puerto Rico, Other Countries.

## Section 1.3 Membership

Membership in ARCSA shall be open to all individuals with an interest in rainwater catchment systems and a desire to fulfill ARCSA’s objectives. An individual obtains membership in ARCSA by completing a membership application and paying the appropriate annual dues. Members operating or owning businesses related to rainwater harvesting must pay business dues, unless exempted by the board for valid cause.

### Section 1.3.1 Individual Member

An individual who has an interest in RCS and a desire to fulfill ARCSA’s objectives.

### Section 1.3.2 Business Member

A municipality or a professional organization with an interest in RCS and a desire to fulfill the ARCSA’s objectives, or a business that designs, installs and or maintains, or supplies goods or materials required for RCS.

Employees of Business Members can become members of ARCSA as an Associate Member by completing a membership application and paying the appropriate annual dues. Associate Members have the same voting rights as a Business Member, but no additional member rights accrue to the registered Business Member. Renewal dates of Associate Members and Business Members occur on the same date.

The annual dues of any new Associate Member that registers after the Business Member’s renewal date will be pro-rated for the remaining period of the Business Member membership period. Associate Members may be classified as Representatives or Affiliates in the ARCSA membership roster

### Section 1.3.3 Accredited Member

A member, in good standing, who has successfully completed ARCSA’s administered accreditation program. On annual basis, an accredited member must submit to ARCSA proof of attaining two (2) hours of continuing education credits as described by the application accreditation program. An accredited member who fails to meet this requirement will automatically lose his accredited standing. To reinstate an accredited standing, a member must pay a fee as may be established by the Board of Directors and demonstrate attainment of all necessary educational credits.

### Section 1.3.4 Honorary Member

An individual, not professionally engaged in RCS, who has performed notable public or private service for the development or education of rainwater catchment issues. This status shall require a unanimous vote by the Board of Directors. The yearly membership fee is waived for an honorary member.

### Section 1.3.5 Student Member

A student member must be enrolled in an accredited university full time, and must complete the ARCSA membership application and pay all required dues.

### Section 1.3.6 Lifetime Member

An individual or business that attained this status prior to the year-end 2007. A lifetime member is for an individual or business organization. Lifetime Members are not required to pay a yearly fee to maintain membership. Lifetime Business Members are organizational memberships and do not have Associate Members. No new lifetime memberships will be granted after December 31, 2007.

### Section 1.3.7 Member In Good Standing

A member in good standing is a person whose dues are current. Members who do not pay their dues will lose their membership status. Members who have lost their membership status may become a member in good standing by paying the current year’s dues, and stay current to maintain good standing.

Members who are not in good standing due to failure to pay dues shall lose all rights and privileges provided to ARCSA members. Membership rights and privileges will be awarded upon payment of all outstanding debts due to ARCSA.

## Section 1.4 Accreditation/Education

### Section 1.4.1 Accreditation Programs

ARCSA shall sponsor and conduct a professional accreditation program for its members. Continued ARCSA membership in good standing is required to maintain this recognition. The purpose of accreditation is to recognize individuals who have demonstrated a competency of general knowledge and experience to provide advice and/or assistance in the use of rainwater capture.

Formal requirements include submitting an official application (which includes experience and background), passing the written exam, and attending a field workshop provided by ARCSA. A fee submitted with the application covers the exam fee, field workshop and materials, a, and website recognition.

### Section 1.4.2 Continuing Education Requirements

Accredited professionals must gain two (2) Continuing Education & Educational Credits (CEUs) every 2 years to maintain their accreditation. These CEUs must be submitted to ARCSA by February 1 of the second year to maintain recognition. A form will be posted on the ARCSA website.

Approved CEUs must be related to rainwater catchment and its use, or related topics such as greywater, stormwater, and water conservation. The CEU program does not have to be pre-approved, but the accreditation committee has the right to reject CEUs that do not meet criteria.

An accredited professional who does not gain the CEUs or maintain current membership will be removed from the accredited professionals list. An accredited professional may be reinstated upon becoming current on membership dues, becoming and/or remaining current on CEUs, and receiving the accreditation committee’s approval.

### Section 1.4.3 Program Participants Data Privacy

ARCSA will share the names of workshop participants with sponsors, but not contact information. Sponsors are welcome to leave sign-up sheets at the back of the room to gather voluntary contact info from participants. They can also search the contact info provided by members on ARCSA’s website.

## Section 1.5 Fiscal Period, Reports and Audits

The fiscal year shall run from January 1 through December 31 of each year.

## Section 1.6 Approval Process for Policy and Procedures

The Board may approve updates or additions to the policies and procedures by majority vote at a Board meeting (see bylaws section II.2 “Meetings”).

## Section 1.7 Conflict of Interest Policy

### Section 1.7.1 Policy

Individuals serving on the American Rainwater Catchment Systems Association (“ARCSA”) Board of Directors as Directors or Advisory Directors or as Officers or Assistant Officers, or on any ARCSA Committee or as employees of ARCSA shall not derive any personal profit or gain directly or indirectly, by reason of their participation in activities of ARCSA or service in a governance or organizational capacity to ARCSA, unless disclosed below. Each individual shall disclose to ARCSA any personal interest which they may have in any matter pending before the organization and shall refrain from participating in any decision on such matter. Directors, Officers, Advisory Directors, Assistant Officers, volunteers or employees shall refrain from obtaining any list of individuals, unless expressly authorized by those individuals, receiving ARCSA services or participating in ARCSA sponsored events for personal or private solicitation purposes at any time during the term of their affiliation with ARCSA.

### Section 1.7.2 Reporting of Business Relationships

ARCSA members or employees required to submit a Conflict of Interest statement are to report the names of businesses, entities or organizations that they are a board member, an officer, an owner, an employee or have either a financial or non-financial relationship.

### Section 1.7.3 Certification

ARCSA members or employees required to submit a Conflict of Interest statement are to certify, except with regard to their duties as a Director , Advisory Director, Officer, Assistant Officer, , volunteer or staff member of ARCSA or as described on their statement, are not now nor at any time during the past year have been:

1. A participant, directly or indirectly, in any arrangement, agreement, investment, or other activity with any vendor, supplier, or other party; doing business with ARCSA which has resulted or could result in personal benefit to me.
2. A recipient, directly or indirectly, of any salary payments or loans or gifts of any kind or any free service or discounts or other fees from or on behalf of any person or organization engaged in any transaction with ARCSA.

Exceptions to the above requirements are to be reported on the Conflict of Interest statement

### Section 1.7.4 Submission Requirements

ARCSA members or employees who are required to certify any conflict of interest will prepare and submit a statement on an annual basis or whenever a situation is identified that presents a conflict of interest or at any other time as directed by the Board of Directors. Board members will not be able to vote or fulfill duties as a board member, officer or committee chair until the conflict of interest statement is signed and submitted.

The ARCSA Conflict of Interest form is located on the ARCSA website in the Members Only section. A sample report is located in [Section 9.3](#_Section_9.3_Conflict).

### Section 1.7.5 Review of Reported Conflict of Interests

The governance committee will assemble and review the statements received. Any conflicts of interest reported are then reviewed with the Board of Directors. The Board of Directors review is conducted within thirty (30) days of the receipt of the Conflict of Interest statements submitted by ARCSA members or employees.

## Section 1.8 Document Retention

The document retention policy provides guidance on the retention period for documents produced or received by ARCSA. Documents include paper and electronic documents. Documents are to be shredded at the end of the retention period identified in this policy. The policy does not attempt to identify or classify every document created, used or received by ARCSA. The policy provides the guidance to determine the applicability of the document retention policy to documents produced or received in ARCSA’s normal course of business. The documents are classified as:

* Organizational
* Contracts and Agreements
* Finance and Accounting
* ARCSA Programs and Services
* Human Resources

### Section 1.8.1 – Organizational

Statutory or regulatory documents that establish ARCSA as a non-profit and describe the governance structure for ARCSA operations. The following types of documents and the respective retention periods are:

| **Type of Document** | **Minimum Requirement** |
| --- | --- |
| Board of Director Meeting Minutes | Permanently |
| Committee Meeting Minutes | 2 years |
| Article of Formation and Bylaws  | Permanently |
| IRS Form 1023 - Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code | Permanently |
| Correspondence (legal and corporate matters) | Permanently |
| Correspondence (general) | 2 years |
| General email correspondence  | 90 days |
| Completed member voting ballots or proxies | 1 year |
| Policy affirmations (conflicts of interest, code of ethics) | 7 years |
| Patents and related Papers | Permanently |
| Trademark registrations and copyrights | Permanently |

### Section 1.8.2 – Contracts and Agreements

Contracts and agreements entered into by ARCSA with suppliers, employees, business partners and other organizations to provide or receive goods and services. The following types of documents and the respective retention periods are:

| **Type of Document** | **Minimum Requirement** |
| --- | --- |
| Executed contracts, mortgages, notes and leases (expired) | 7 years |
| Executed contracts (still in effect) | Permanently |
| Correspondence (general) | 2 years |
| Correspondence (with clients, partners and suppliers) | 2 years |
| General email correspondence  | 90 days |
| Employment agreements | 7 years |
| Subcontractor agreements for goods and services | 7 years |
| Partner agreements to provide or receive goods and services | 7 years |

### Section 1.8.3 – Finance and Accounting

Financial and accounting records created to budget, plan or account for the receipt and use of funds. The following types of documents and the respective retention periods are:

| **Type of Document** | **Minimum Requirement** |
| --- | --- |
| General ledgers and schedules | 7 years |
| Fixed assets ledgers and schedules | 7 years |
| Accounts receivable ledgers and schedules | 7 years |
| Accounts payable ledgers and schedules | 7 years |
| Bank Reconciliations | 2 years |
| Bank statements | 3 years |
| Duplicate deposit slips | 2 years |
| IRS forms (W-9, 1099 etc.) | 7 years |
| Checks (for important payments and purchases) | Permanently |
| Correspondence (general) | 90 days |
| Correspondence (legal, tax and important matters) | Permanently |
| Correspondence (with clients, partners and suppliers) | 2 years |
| Deeds, mortgages, and bills of sale | Permanently |
| Contracts with clients, partners and suppliers (expired) | 7 years |
| Contracts (still in effect) | Permanently |
| Invoices (to clients, from vendors) | 7 years |
| Expense pre-trip authorization and cash advance requests | 7 years |
| Expense reimbursement requests | 7 years |
| Depreciation Schedules | Permanently |
| Expense Analyses/expense distribution schedules | 7 years |
| Budgets and financial forecasts | 2 years |
| Year End Financial Statements  | Permanently |
| Audit reports | Permanently |
| Internal audit reports | 3 years |
| Finance Committee Meeting Minutes | 2 years |
| Insurance Policies (expired) | 3 years |
| Insurance records, current accident reports, claims, policies, etc. | Permanently |
| Inventories of products, materials, and supplies | 7 years |
| Retirement and pension records | Permanently |
| Timesheets and wage rate schedules | 7 years |
| Tax returns and worksheets | Permanently |
| Withholding tax statements | 7 years |

### Section 1.8.4 – ARCSA Programs and Services

Records created to budget, plan or account for the development and delivery of programs and services. The following types of documents and the respective retention periods are:

| **Type of Document** | **Minimum Requirement** |
| --- | --- |
| Contracts with clients, partners and suppliers (expired) | 7 years |
| Contracts (still in effect) | Permanently |
| Correspondence (general) | 90 days |
| Correspondence (with clients, partners and suppliers) | 2 years |
| Committee Meeting Minutes | 2 years |
| Program and services descriptions | 3 years |
| ARCSA Associate rosters | 3 years |
| ARCSA Accredited Professional rosters | 7 years |
| ARCSA Accredited Professional agreements | 7 years |
| ARCSA Accredited Professional applications and exams | 3 years |

### Section 1.8.5 – Human Resources

Records pertaining to employee, temporary or subcontractor personal information. The following types of documents and the respective retention periods are:

| **Type of Document** | **Minimum Requirement** |
| --- | --- |
| Employment contracts (expired) | 7 years |
| Employment contracts (still in effect) | Permanently |
| Correspondence (general) | 2 years |
| Correspondence (legal and important matters) | Permanently |
| Committee Meeting Minutes | 2 years |
| Employment applications | 3 years |
| Payroll records and summaries | 7 years |
| Personnel files (terminated permanent employees) | 7 years |
| Personnel files (terminated temporary employees) | 90 days after termination |
| Benefit and compensation plans | 1 year after the end of the plan duration |
| Retirement and pension records | Permanently |
| Payroll records | 7 years |

# Meetings

## Section 2.1 Meetings

Board members shall establish a tentative program and schedule for the calendar year. This tentative program of meetings shall be available to all members by January 1 of each calendar year. The board of directors shall publish programs and meeting dates on the website to allow membership the opportunity to contribute and be involved. Tentative dates shall include all planned board meetings, annual meetings and regional meetings. Reminder notices of meetings will be given at least two weeks in advance of each meeting date.

Special meetings may be called by the board at its discretion or by written request of at least thirty (30) percent of the members in good standing.

 The board may grant limited permission for actions to be taken without a formal meeting if consent in writing, setting forth the action so taken, is signed by all members of the board. Such consent shall have the same force and effect as a unanimous vote at a regular scheduled meeting.

 The board secretary, or qualified designee, shall keep regular minutes of the board and annual membership meetings. Individual committees are responsible for keeping their own committee minutes.

### Section 2.1.1 Meeting Agendas

#### Routine Agenda Items

ARCSA Board of Directors meetings will include matters of a routine nature such as Committee Reports into one agenda item for "bulk" approval. Those items will be fully identified and complete background material will be made available. Any board member wishing to have a "bulk" item removed and considered as an individual matter may do so during the adoption of the agenda at the beginning of each Board of Director meeting.

# Revenues

## Section 3.1 Dues Revenue

 Annual dues are designated by the Board of Directors. Annual dues are based on a twelve month period from the date the member joins. Prior to their renewal date, members will be contacted about payment of dues for the next twelve month period. Members that do not pay current annual dues will be removed from the membership list. Dues are not pro-rated.

 Current due levels are listed below:

 Individual $60.00

 Business – first member $150.00

 Business – additional member $50.00

 Student $30.00

## Section 3.2 Sponsorships Revenue

 Sponsorships and sponsorship levels are designated by the Board of Directors.

 Website sponsorship - $600.00 for one fiscal year. The logo of each sponsor is displayed on the ARCSA website with a company description (50 words or less) and a link to their respective website.

## Section 3.3 Conferences/Tradeshows Revenue

The Conference Committee is responsible for establishing the registration and sponsorship fees for ARCSA sponsored conferences or tradeshows. The fee structure is based on each event and taking into account various factors such as estimated costs, complementary registrations or reimbursing travel costs for featured speakers. The fee structure can also be based on the ARCSA membership status of the registrants and sponsors. Revenues received from conferences or tradeshow events are classified Conference Revenues for accounting and reporting purposes

## Section 3.4 Accreditation/Education Revenue

The Accreditation/Education Committee is responsible for establishing the fee structure for ARCSA rainwater harvesting training, workshops and accreditation. In addition the Committee is also responsible for establishing prices for ancillary training material provided to the training and workshop participants. Revenues received from rainwater harvesting training, workshops and accreditation activities will be separately classified as revenue items for accounting and reporting purposes.

## Section 3.5 Contributions

ARCSA, as a not for profit organization, may receive contributions to support activities from the general public, corporations or ARCSA members. The contributions may be received in the forms of cash, property or contributions in the form of unreimbursed out-of-pocket expenses incurred by an ARCSA volunteer performing ARCSA sponsored services. Each contribution is acknowledged with a written confirmation to the donor. An acknowledgement for contributions of unreimbursed out-of-pocket expenses requires a request to be received from the volunteer. Refer to [Section 9.1](#_Section_9.1_Contributions) for sample contribution acknowledgements and section 8.6.2.8 regarding unreimbursed out-of-pocket expenses.

# Committees

The board shall designate and appoint committees to address those aspects required for the governance of the national association. Each committee shall be provided with an Enabling Resolution prior to any activity. The Enabling Resolution shall address specific functions of the committee and the time-frame for its operation.

## Section 4.1 Standing Long-Term Committees

### Section 4.1.1 – Membership Committee

Membership Committee shall be responsible for maintaining membership lists of all ARCSA organizations including all chapters. The committee shall be responsible for determining the correct status of each member.

### Section 4.1.2 – Accreditation/Education Committee

Accreditation/Education Committee shall be responsible for overseeing and coordinating all ARCSA accreditation and education processes. This committee shall maintain editorial control of all official ARCSA documents (such as newsletters and endorsed publications). This committee shall determine how informational items (such as CPE certificates, etc.) will be produced and distributed. The Committee will establish the fee structure for training, workshops and accreditation events as well as ancillary materials provided for these events.

### Section 4.1.3 - Conference Committee

Conference Committee shall be responsible for supporting all official ARCSA conferences and workshops. The committee shall determine costs associated with conferences and workshops, financial support for conferences and workshops, and revenue sharing from conferences and workshops.

### Section 4.1.4 – Sponsorship/Grants Committee

Sponsorship/Grants Committee shall be responsible for determining appropriate avenues for sponsorship and grants pertaining to ARCSA. The committee shall maintain a list of approved sponsorships both current and past.

### Section 4.1.5 – Chapter Oversight Committee

Chapter Oversight Committee shall provide assistance for the formation of new chapters as well as overseeing existing chapters.

### Section 4.1.6 – Finance Committee

The Finance Committee is responsible for the financial activities in support of the ARCSA programs, activities and operations. These activities include assisting the Treasurer in the management and use of ARCSA’s cash, budgeting, planning, accounting, financial controls, reporting and assisting in estimating the costs of providing ARCSA programs, events and functions. The Finance Committee is also responsible for providing advice and guidance to the Treasurer on the appropriate use and investment of ARCSA’s funds.

### Section 4.1.7 – Nominating Committee

The Nominating Committee is responsible for establishing the requirements for the Board and Regional Representatives, soliciting and identifying candidates and presenting candidates to the Board and ARCSA membership. The Nominating Committee is also responsible for coordinating and documenting the elections and appointments to the ARCSA Board.

## Section 4.2 Short-Term Committees

The Board shall delegate individuals for participation on Short-Term committees such as updating Bylaws or updating Policy and Procedures. These committees will be formed on an as needed basis.

# [Reserved for Future Use]

# ARCSA Logo

## Section 6.1 ARCSA Logo

Chapters shall adopt the national logo with a chapter designation written below it (e.g. Texas Chapter or Alabama Chapter). The lettering must be approved by the ARCSA Board.

Business members, in good standing, may include the ARCSA logo as a link on their company web site. The logo may not be altered in any way. ARCSA will provide the logo sized to fit any site’s size requirements.

Individual and student members, in good standing, may include an “ARCSA Member” text link to the ARCSA website on their personal web pages.

ARCSA Accredited Professionals may use the ARCSA logo on their website, business card, or similar materials as long as they maintain their accredited member status. The ARCSA logo must be displayed as recognition for the status of each accredited individual and not as an accreditation for an entire company or business. Accredited professionals who have allowed their ARCSA membership and/or accredited status to lapse may no longer use the logo.

Members wishing to use the ARCSA logo for any purpose beyond that described above should contact ARCSA for permission before proceeding. ARCSA may ask members who are using the logo without permission to cease using the logo. ARCSA will not be held responsible for any costs incurred by any member for materials that were created using the ARCSA logo without permission.

# Organizational Environment

## Section 7.1 Discrimination

The ARCSA Board shall not engage in discrimination against or harassment of any person employed by or seeking membership to ARCSA. Practices consistent with the provisions of applicable state and federal laws will be followed concerning race, color, national origin, religion, sex, physical or mental disability, medical condition, marital status, age, sexual orientation, or citizenship.

## Section 7.2 Code of Conduct and Ethics

The purpose of this Code of Conduct and Ethics (the “Code”) is to describe standards of conduct and business ethics expected of the directors, advisory directors, officers, assistant officers, committee members, volunteers and employees of the American Rainwater Catchment Systems Association (“ARCSA”). Directors, advisory directors, officers, assistant officers, committee members, volunteers and employees of ARCSA must strictly adhere to the letter, intent and spirit of this Code and of all laws, rules and regulations applicable to the conduct of ARCSA’s activities and must exercise high standards of integrity and sound ethical judgment. If a director, advisory director, officer, assistant officer, committee member or employee violates any portion of the Code, or knowingly permits an employee or volunteer under his or her supervision to do so, it could result in stern disciplinary action including termination from leadership positions and participation in ARCSA activities or programs. ARCSA employees violating any portion of the Code could result in loss or reduction of compensation, seniority or promotional opportunity, demotion, suspension or discharge.

The Code shall include and be applicable to immediate family and in-laws. While it is recognized that an individual may not be able to control or influence the acts or omissions of these persons, it is the responsibility of directors, officers, committee members, volunteers and employees to fully disclose any matter that would violate the Code.

The principles set forth herein are not designed to govern all matters, events or situations possible. A waiver of the conflict of interest section of the Code for any director, advisory director, officer, assistant officer, committee member, or employee of ARCSA may be granted only by the Board of Directors. No other such waivers will be granted.

### Section 7.2.1 Rainwater Harvesting Professional’s Code of Ethics Compliance

ARCSA directors, advisory directors, officers, assistant officers, committee members, volunteers and employees are to adhere to the Rainwater Harvesting Professional’s Code of Ethics in all activities and dealings while representing ARCSA.

The Rainwater Harvesting Professional’s Code of Ethics is an integral component in becoming an ARCSA Accredited Professional. The Rainwater Harvesting Professional’s Code of Ethics adopted and agreed to by all ARCSA Accredited Professionals are applicable to ARCSA directors, advisory directors, officers, assistant officers, committee members, volunteers and employees. The Rainwater Harvesting Professional’s Code of Ethics consists of the following:

* Hold paramount the safety, health, and welfare of the public in the performance of their professional duties.
* Perform services only in the areas of their competence.
* Behave in an objective and truthful manner.
* Act in professional matters for each employer or client as faithful agents or trustees.
* Avoid conflicts of interest.
* Build their professional reputation on the merit of their services.
* Compete fairly with other contractors and planners/installers.
* Act in such manner as to uphold and enhance the honor, integrity, and dignity of the rainwater harvesting industry.
* Provide honest, hard work to employers and clients.
* Protect confidential information.
* Protect the environment.
* Maintain thorough knowledge of applicable federal. State, and local laws and ordinances related to water quality, drinking water standards, and construction techniques and materials.

### Section 7.2.2 Legal Compliance

ARCSA shall comply with all governmental laws, rules and regulations in all of its activities. This means that directors, advisory directors, officers, assistant officers, volunteers and employees are to avoid any activity that involves or could lead to the involvement of ARCSA, its assets or its directors, advisory directors, officers, assistant officers, volunteers or employees in any unlawful practice.

It is the personal responsibility of all directors, advisory directors, officers, assistant officers, committee members, volunteers and employees to acquaint themselves with the legal standards and restrictions applicable to their duties and responsibilities and to conduct themselves accordingly. Failure to comply with legal requirements not only is a violation but it also is inconsistent with ARCSA’s commitment to be a responsible citizen in the communities that it serves. Over and above the strictly legal aspects, however, directors, advisory directors, officers, assistant officers, committee members, volunteers and employees are expected to observe the additional standards of business and personal ethics specified in the Code and to conduct themselves in a manner that would not be an embarrassment or detriment to ARCSA. Because violations of laws can result in civil damages, criminal penalties and fines for ARCSA, directors, advisory directors, officers, assistant officers, committee members, volunteers and employees should contact the Chairman of the Governance Committee if any issues arise regarding the Code or the law.

### Section 7.2.3 Communications

All ARCSA communications, whether external or internal, shall be accurate and complete. All accounting for receipts, donations and distributions shall be done in a manner that is not only acceptable accounting, but also enables a good and accurate understanding of the business affairs for associates, donors, clients, partners and the community.

The president and officers responsible for making public communications about the operations and business condition of ARCSA shall cause full, fair, accurate, timely and understandable disclosure in public communications about ARCSA. Only persons who have been specifically assigned the responsibility to make public communications on behalf of ARCSA may do so.

### Section 7.2.4 Fair Dealing

ARCSA directors, advisory directors, officers, assistant officers, committee members, volunteers and employees should endeavor to deal fairly with ARCSA’s associates, donors, clients, partners, employees of clients, partners, suppliers and others.

No director, advisory director, officer, assistant officer, committee member, volunteer or employee shall take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice.

### Section 7.2.5 Confidential Information

Directors, advisory directors, officers, assistant officers, committee members, volunteers and employees shall protect ARCSA’s confidential information as well as that of its donors, clients, partners, suppliers, volunteers, fellow employees and others who disclose any information to ARCSA on a confidential basis. ARCSA’s policy is that all information developed or shared as the result of its activities is proprietary to ARCSA and an important asset in the operation of ARCSA’s programs and services, and the unauthorized use or disclosure of this information is prohibited.

It is understood that directors, advisory directors, officers, assistant officers, committee members, volunteers and employees of ARCSA are to perform and exercise all consultative and advisor services to contracted, nonprofit client and partner organizations in accordance with the highest traditions of professional ethics. It is vital to the successful functioning of the consultative process that all details of consultations be held in complete confidence. Every effort must be made to prevent the disclosure of such confidences without their expressed consent.

Much of the information ARCSA develops in rainwater harvesting or related rainwater management research, program delivery, and market development is original in nature and its protection is essential to ARCSA’s continued success. Such information shall be safeguarded. This information shall be protected by all ARCSA directors, advisory directors, officers, assistant officers, volunteers and employees and not disclosed to outsiders. Its loss through inadvertent or improper disclosure could be harmful to ARCSA. In addition, ARCSA respects the property rights of others to their proprietary information and directors, volunteers and employees are required to fully comply with both the spirit and the letter of U.S. and foreign laws and regulations protecting such rights.

#### Disclosure of Confidential Information.

To protect confidential information, it is ARCSA policy that:

* Confidential information of ARCSA shall be disclosed within ARCSA only on a need-to-know basis.
* Confidential information of ARCSA shall be disclosed outside ARCSA only when required by law or when necessary to further ARCSA’s business interests and then only in accordance with ARCSA’s disclosure guidelines.

However, it is understood and agreed that ARCSA may publish periodic reports concerning the types of clients, partner or affiliated organizations that have received services or have conducted business transactions with ARCSA, together with a brief descriptive statement of the nature of the service provided. The name of particular clients, partners or affiliated organizations will not be used in such publications unless consent is given by such individuals or organizations. The activity reports are to be made available to individuals, groups, foundations, corporations and agencies for the purpose of reporting to the public as to the activities of ARCSA and encouraging support for the continuation of the programs provided for nonprofit organizations.

### Section 7.2.6 Conflicts of Interest

Directors, advisory directors, officers, assistant officers, committee members, volunteers and employees shall avoid any personal influences or relationships that would affect their ability to act in the best interests of ARCSA. Further amplification of ARCSA’s Conflicts of Interest Policy is included in ARCSA’s Policies and Procedures.

All directors, advisory directors, officers, assistant officers, committee members, volunteers and employees will make an affirmative statement upon acceptance of their role or position with ARCSA, on an annual basis, when a change in circumstance occurs or whenever a reportable event becomes knowable.

### Section 7.2.7 Corporate Opportunities

Directors, advisory directors, officers, assistant officers, committee members, volunteers and employees are prohibited from (a) taking for themselves opportunities that are discovered through the use of ARCSA’s property, information or position; (b) using ARCSA property, information, or position for personal gain, and (c) competing with ARCSA.

Officers and employees have an obligation to give their complete loyalty to the best interest of ARCSA. Officers and employees may not acquire any interest, other than an interest in a publicly held entity, in outside entities, property or assets in which ARCSA has an involvement or potential interest without the approval of the Governance Committee and Board of Directors.

### Section 7.2.8 Protection and Proper Use of ARCSA’s Property

ARCSA directors, advisory directors, officers, assistant officers, committee members, volunteers and employees are charged with safeguarding ARCSA's assets and property and ensuring their efficient and proper use.

* Property. All ARCSA assets shall be used for legitimate business purposes. The unauthorized personal use, borrowing or removal of ARCSA property is prohibited. ARCSA's property shall not be given away, sold or traded without proper authorization.
* Records. Personnel who prepare, maintain or have custody of ARCSA's records and reports should exert their best efforts to see that these documents are: (i) accurate and complete and clearly reflect the assets and transactions of ARCSA; (ii) safeguarded from loss or destruction; (iii) retained for specified periods of time in accordance with ARCSA’s document retention policy; and (iv) maintained in confidence.
* Political contributions. The direct or indirect use by employees of any funds or other assets of ARCSA for political contributions in any form (whether in cash or other property, services or the use of facilities) is prohibited.
* Gifts and Entertainment. No gifts of substantial value or lavish entertainment shall be offered or furnished to anyone. Reasonable entertainment and courtesies may be extended only if not prohibited by law and then only to the extent that is customary and appropriate. Reference ARCSA’s Conflict of Interest Policy in the ARCSA Policy and Procedures manual.

### Section 7.2.9 Reporting of Illegal or Unethical Behavior

Directors, advisory directors, officers, assistant officers, committee members, volunteers and employees are required to report suspected misconduct of any nature.

Officers, volunteers and employees should talk to committee chair persons, supervisors, managers or other appropriate personnel when in doubt about the best course of action in a particular situation. Officers and employees must promptly report violations of laws, rules, regulations or this Code to the chairman of the Governance Committee. ARCSA will not allow retaliation against officers or employees for reports made in good faith regarding suspected violations by other persons.

It is against ARCSA’s policy for an officer or employee to discriminate or take adverse action against another employee who provides information to governmental authorities about actions they reasonably believe to represent misconduct.

All ethics violations will be reported to the Chairman of the Governance Committee. ARCSA will maintain a confidential reporting channel for directors, officers and employees.

### Section 7.2.10 Electronic Mail and Internet Use

ARCSA provided electronic mail and Internet access shall be for ARCSA’s business purposes only and used responsibly at all times. All electronic mail, Internet and Intranet facilities provided by ARCSA are the property of ARCSA and are to be used primarily for business purposes. Limited personal use of electronic media is acceptable, as in the case of personal telephone calls, but only when used responsibly and when the privilege is not abused. ARCSA reserves the right to monitor, review and disclose electronic mail, as it deems appropriate without the consent of the employee. The copying of software or other copyrighted material is strictly prohibited.

Electronic media may not be used to transmit, retrieve, store, or access any communications which are, in purpose or effect: discriminatory, harassing, or derogatory to any individual or group; obscene, defamatory or of a threatening nature; a misuse of confidential or proprietary information; or for any purpose which is illegal, against ARCSA policy or contrary to ARCSA’s best interest. ARCSA reserves the right to monitor, review and disclose electronic mail as it deems appropriate without the consent of the employee.

### Section 7.2.11 Affirmative Statement

Directors, advisory directors, officers, assistant officers, committee members, volunteers and employees shall make an affirmative statement in, or near, the form included as part of this Code, [Section 9.4](#_Section_9.4_Code), Code of Conduct and Ethics. The affirmative statement is required upon acceptance to a role within ARCSA such as board member, officer, committee member, and employee. Board members will not be able to vote or fulfill duties as a board member, officer or committee chair until the affirmative statement is signed and submitted.

## Section 7.3 Whistleblower Policy

ARCSA’s Code of Conduct and Ethics ("Code") requires directors, advisory directors, officers, assistant officers, committee members, volunteers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of ARCSA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### Section 7.3.1 Reporting Responsibility

It is the responsibility of all directors, advisory directors, officers, assistant officers, committee members, volunteers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

### Section 7.3.2 No Retaliation

No director, advisory director, officer, assistant officer, committee member, volunteer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment or volunteer service consequences. A director, advisory director, officer, assistant officer, committee member, volunteer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of their position, volunteer role or employment with ARCSA. This Whistleblower Policy is intended to encourage and enable directors, advisory directors, officers, assistant officers, committee members, volunteers, employees and others to raise serious concerns within ARCSA prior to seeking resolution outside of ARCSA.

### Section 7.3.3 Reporting Violations

The Code addresses ARCSA commitment to encourage communications and suggests that volunteers or employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In many cases, a volunteer or employee's committee chair or supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your committee chair or supervisor or you are not satisfied with their response, you are encouraged to speak with an ARCSA director or officer whom you are comfortable in approaching. Directors, advisory directors, officers, assistant officers, and committee chairs are required to report suspected violations of the Code of Conduct to the ARCSA Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the suggested communication path, individuals should contact ARCSA's Compliance Officer directly at compliance@arcsa.org.

### Section 7.3.4 Compliance Officer

The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the President and the Governance committee of the situation. The Compliance Officer has direct access to the board of directors and is required to report to the board of directors at least annually on compliance activity. ARCSA’s Compliance Officer is the chair of the Governance committee.

### Section 7.3.5 Accounting and Auditing Matters

The Finance committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Finance committee of any such complaint and work with the committee until the matter is resolved.

### Section 7.3.6 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### Section 7.3.7 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by any individual or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### Section 7.3.7 Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

### Section 7.4 ARCSA Officers

Article 5 of the ARCSA bylaws specifies the roles and responsibilities of the officers and assistant officers of ARCSA. The following sections described the officer positions.

### Section 7.4.1 Officers

The following are the officer positions authorized under Article 5 of the ARCSA bylaws. The specific responsibilities are described in the bylaws and are not repeated below.

* President
* Vice-President
* Treasurer
* Secretary

### Section 7.4.1 Assistant Officers

Article 5.11 provides for the appointment of assistant secretaries and assistant treasurers. The following are the authorized assistant officer position roles and responsibilities.

### *Assistant Treasurer*

The Treasurer may delegate any of the treasures responsibilities or direct the assistant treasurer to perform any of the duties or exercise any of the powers of the treasurer at the request or in the absence or disability of the treasurer or otherwise as occasion may require in the administration of the business and affairs of ARCSA. The responsibility to disburse or transfer funds is subject to the limitations specified in Section 8.5.5 – Payments. The term of the assistant treasurer shall be for a period of one (1) to three (3) years as determined by the Board of Directors to provide continuity in the Treasury function.

# Finance and Accounting

## Section 8.1 Investment Policy

The purposes of the following investment guidelines are to establish the investment objectives, policies, guidelines and eligible securities relating to any investments owned or controlled by ARCSA and any of its existing or future subsidiary organizations.

The primary investment objective for ARCSA is to preserve and protect its assets, by earning a total return appropriate to the time horizon, liquidity needs and risk tolerance. Other objectives of ARCSA’s investment policy are to:

* Identify the criteria against which the investment performance of ARCSA’s investments will be measured.
* Communicate the objectives to the Board, donors and funding sources that may have involvement in supporting ARCSA’s operations.
* Serve as a review document to guide the ongoing oversight of the management of ARCSA’s operating funds and investments.

### Section 8.1.1 – Roles and Responsibilities

The Treasurer is responsible for all funds and securities of the association. The Treasurer will consult with and consider the advice and guidance provided by the Finance Committee on matters pertaining to estimating cash flows, identifying cash requirements and determine the appropriate investments of cash to fund ARCSA’s short and long term operations.

The Finance Committee is responsible for assisting the Treasurer in for providing advice and guidance to the Treasurer on the appropriate use and investment of ARCSA’s funds. The Finance Committee considers the operating requirements, use of cash and forecasted cash inflows to determine the appropriate use of ARCSA funds.

#### Prudence

The standard of care to be used by Treasurer and Finance Committee shall be the “prudent person” standard1 and shall be applied in the context of managing an overall portfolio. The Treasure and members of the Finance Committee, acting in accordance with written procedures and this investment policy, and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

#### Ethics and Conflicts of Interest

The Treasurer, members of the Finance Committee or authorized agents involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

The Treasurer, members of the Finance Committee or authorized agents shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

### Section 8.1.2 – Investment Guidelines

ARCSA’s funds will be segregating into short-term, medium-term and long-term classifications. Available funds that meet the operating cash requirements for months one through twelve of ARCSA’s operating budget are classified as short-term funds. Funds in excess of the short-term requirements are classified as medium-term or long-term funds. Medium term funds are defined as estimated cash requirements for months thirteen through twenty-four of ARCSA’s operating horizon. The cash requirements can be based on the short-term estimate for cash required to fund operations. Long-term funds are those funds that are in excess of the cash requirements for short-term and medium-term operations.

#### Short-term Operating Requirements

Short-term operating cash requirements are defined as the use of cash to fund operations over a rolling twelve month period. Cash balances in liquid forms will be available on a quarterly basis to fund one-hundred twenty-five percent (125%) of the operations estimated cash requirements.

There are inherent difficulties in accurately forecasting cash flow requirements; therefore a portion of the portfolio should be continuously invested in readily available funds such as in bank deposits to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Funds can be placed with a federally insured financial institution selected by the Treasurer, not to exceed $250,000 per account. The types of authorized accounts or securities can include checking or saving accounts, certificates of deposits, U.S. Treasury securities or similar instruments with maturities of less than one year.

#### Medium-term Operating Requirements

Medium-term operating cash requirements are defined as the use of cash to fund operations for months thirteen through twenty-four of ARCSA’s operations. Cash balances in liquid forms will be available on an annual basis to fund the short-term requirements of the operations estimated cash requirements. Funds can be placed with a federally insured financial institution selected by the Treasurer, not to exceed $250,000 per account, or the US Treasury. The types of authorized accounts can include saving accounts, certificates of deposits, US Treasury securities or similar instruments with maturities of two years or less.

#### Long-term Operating Requirements

Funds available to ARCSA that are in excess of estimated cash requirement over the projected twenty-four month period are classified as long-term funds. The investment goal for ARCSA’s long-term funds is to achieve a total return (income and appreciation) of 5% after inflation, over a full market cycle (3-5 years). An investment manager will be identified and retained by the Treasurer to manage the investment of ARCSA’s long-term funds. The following guidelines apply to the three main investment asset classes for investing ARCSA’s long-term funds.

##### Money Market Funds

Allowable range: Minimum 5%; Maximum 45% of total assets. A quality money market fund will be utilized for the liquidity needs of the portfolio whose objective is to seek as high a current income as is consistent with liquidity and stability of principal. The fund will invest in “money market” instruments with remaining maturities of one year or less, that have been rated by at least one nationally recognized rating agency in the highest category for short-term debt securities. If non-rated, the securities must be of comparable quality.

##### Equities

Allowable Range: Minimum 20%; Maximum 60% of total assets. The equity component of the portfolio will consist of high-quality, large capitalization, domestic (U.S.) equity securities traded on either the New York, NASDAQ or American Stock exchanges. The securities must be screened for their above average financial characteristics such as price-to-earnings, return-on-equity, debt-to-capital ratios, etc.

No more than 5% of the equity portion of the account will be invested in any one issuer. As well, not more than 20% of the equity portion of the account will be invested in stocks contained within the same industry.

It is acceptable to invest in an equity mutual fund(s) adhering to the investment characteristics identified above, as long as it is a no-load fund, without 12(b)(1) charges, which maintains an expense ratio consistent with those other funds of similar investment styles as measured by the Lipper and/or Morningstar rating services.

Prohibited equity investments include: initial public offerings, restricted securities, private placements, derivatives, options, futures and margined transactions.

EXCEPTIONS TO THE PROHIBITED INVESTMENT POLICY MAY BE MADE ONLY WHEN ASSETS ARE INVESTED IN A MUTUAL FUND(S), THAT PERIODICALLY UTILIZES PROHIBITED STRATEGIES TO MITIGATE RISK AND ENHANCE RETURN.

##### Fixed Income

Allowable Range: Minimum 35%; Maximum 75% of total assets. Bond investments will consist solely of taxable, fixed income securities that have an investment-grade. No more that 5% of the fixed income portfolio will be invested in corporate bonds of the same issuer. As well, not more than 20% of the fixed income portfolio will be invested in bonds of issuers in the same industry.

The maximum average maturity of the fixed income portfolio will be 10 years, with not more than 25% of the bond portfolio maturing in more than 10 years.

Prohibited securities include: private placements, derivatives (other than floating-rate coupon bonds), margined transactions and foreign denominated bonds.

EXCEPTIONS TO THE PROHIBITED INVESTMENT POLICY MAY BE MADE ONLY WHEN ASSETS ARE INVESTED IN A MUTUAL FUND(S), THAT PERIODICALLY UTILIZES PROHIBITED STRATEGIES TO MITIGATE RISK AND ENHANCE RETURN.

##### Performance Measurement Standards

The benchmarks to be used in evaluating the performance of the two main asset classes will be:

* Equities: S&P 500 Index- Goal: exceed the average annual return of the index over a full market cycle (3-5 years).
* Fixed Income: Lehman Brothers Government/Corporate Index or Lipper Intmd Investment Grade Debt Funds - Goal: exceed the average annual return of the index over a full market cycle (3-5 years).

It will be the responsibility of the Finance Committee to regularly review the performance of the investment account and investment policy guidelines, and report to the Board of Directors at least quarterly with updates and recommendations as needed.

##### Spending Policy

Each year, the ARCSA is authorized to withdraw up to 5% of the total market value of the investment account (market value to be determined as of the last business day of the preceding year) for operating purposes. The dollar amount and timing of any distribution(s) from the investment account will be left up to the discretion of the Treasurer and Finance Committee.

### Section 8.1.3 – Reporting

The Treasurer and Finance Committee shall prepare an annual and quarterly investment report, including a management summary that provides an analysis of the status of the investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner that will allow the ARCSA Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the ARCSA Board and will include the following:

1. Listing of accounts, individual securities or financial instruments held at the end of the reporting period;
2. Listing of investment by maturity date;
3. Percentage of the total portfolio that each type of investment represents;
4. Current market value of investment portfolio; and
5. Market value deviation from previous reporting period, and year-to-date.

## Section 8.2 Planning and Budgeting

Planning and budgeting for ARCSA programs and activities will be conducted on a quarterly and annual basis. Fifteen months is designated as the planning horizon for programs, services and operating costs. The budget is then prepared from the plan and formalized by the ARCSA Board on an annual basis for the next Fiscal Year. The budget for the Fiscal Year is set and used for comparison to actual activities to measure and report on the performance of ARCSA’s programs and services. Updates to the plan and budget are made on a quarterly basis and are used to revise programs, services and funding requirements.

### Section 8.2.1 – Roles and Responsibilities

The ARCSA Board members and standing committee chair persons will prepare plans and budgets for their respective areas of responsibilities. The plans, budgets and updates are to be prepared during the last month of each calendar quarter of the Fiscal Year. The Finance Committee is responsible for notifying and gathering the plan and budget information for compilation and reporting to the ARCSA Board.

### Section 8.2.2 – Reporting Requirements

The major reporting categories consist of the following:

* Program Services
	+ Membership
	+ Conferences
	+ Education/Accreditation
* Operations
* Unrelated Business Income
	+ Website Sponsorship

The plans and budgets will contain sufficient detail to identify the individual programs and services. Monthly plans and budget for the fifteen month time horizon will contain best estimates for revenue and expenses. Reporting of actual revenues and expenses against approved budgets will be prepared and presented to the ARCSA Board.

## Section 8.3 Financial Reporting

Monthly financial reports will be prepared for presentment to and approval by the ARCSA Board. On an annual and quarterly basis, a report on ARCSA’s investment will be prepared and presented to ARCSA’s Board.

### Section 8.3.1 – Roles and Responsibilities

The Finance Committee is responsible for the preparation and reporting of the financial results of operations, performance against budget and the financial condition of ARCSA. The reports will be prepared in a reporting package for presentment at ARCSA Board Meetings.

### Section 8.3.2 – Reporting Package

The monthly reporting package consist of the following statements or schedules

1. Statement of Financial Position
2. Statement of Activities
3. Statement of Cash Flows
4. Key Performance Metrics
5. Program Performance Reports (budget versus actual)
6. Current Period Cash Book (monthly activity)
7. Investment Report (Quarterly)
8. Operating Plan and Forecast (Quarterly)

## Section 8.4 Authorized Approvers

The following identifies the types of business transactions and the ARCSA positions and roles authorized to approve the transactions for payment. Exceptions to the authorized approvers’ policy are:

1. The Treasurer or other authorized check signer cannot sign the check for a payment in which they approved the business transaction for payment.
2. A voting member of the Board of Directors or an Authorized Approver cannot vote on or approve a business transaction for which they will be the recipient of the payment for the business transaction.

All business expenses require approval by the ARCSA Board on an individual basis or through an approved operating budget. Unbudgeted expenses require the approval of the Authorized Approver and the ARCSA Board.

#### Business Transactions and Authorized Approvers List

* Travel Expense Reimbursements
	+ President
	+ Vice President
	+ Secretary
	+ Membership Committee Chair
	+ Education Committee Chair
	+ Conference Committee Chair Person
	+ Finance Committee Chair
	+ Governance Committee Chair
* Sub-Contractor Expenses
	+ President
	+ Vice President
* Annual Conference Related Expenses
	+ President
	+ Vice President
	+ Conference Committee Chair
* Education Related Expenses
	+ President
	+ Vice President
	+ Education Committee Chair
* Miscellaneous Operating Expenses
	+ President
	+ Vice President
	+ Secretary
	+ Treasurer

## Section 8.5 Business Transactions

All business transactions require formal ARCSA Board approval. The approval can be obtained on an individual transaction basis, as a budgeted line item of an approved ARCSA budget or a sub-contractor agreement approved by the ARCSA Board. Business transactions can take the form of cash receipts from various sources or cash expenditures. ARCSA’s policy is that payment for goods or services are made after the goods or services have been received and approved by an Authorized Approver.

### Section 8.5.1 – Classifications

Business transaction will be classified as to the nature and source of the transaction for properly classification. The classification is use for financial reporting and budgeting.

#### Revenues

Revenues will be classified into major program classifications describing the source of the cash receipt. The classifications are, but not limited to, the following:

* Membership
	+ Membership Dues
	+ Membership Chapter Dues
	+ Contributions
* Program Services
	+ Conferences
		- Conference Fees
		- Conference Sponsorships
		- Conference Contributions
	+ Education/Accreditation
		- Education/Accreditation Fees
		- Accreditation Exam Fees
		- Education/Accreditation Sponsorships
		- Education/Accreditation Contributions
* General Operations
	+ Contributions
	+ Interest/Dividend Income
* Unrelated Business Operations
	+ Website Sponsorship

#### Expenses

Expenditures will be classified into major program and category classifications describing the use of cash. The classifications are, but not limited to, the following:

* Membership
	+ Marketing and Media
	+ Travel
	+ Travel – Mileage Reimbursement
	+ Travel – Mileage Reimbursement (Reportable)
	+ Offices Supplies and Services
	+ Telephone
	+ Printing and Publications
	+ Promotions and Marketing
	+ Postage and Courier Services
	+ Professional Services – Legal
	+ Professional Services – Accounting
* Program Services
	+ Promotions and Marketing
	+ Catering
	+ Facility Rentals
	+ Printing and Publications
	+ Computer/Internet Services
	+ Postage and Courier Services
	+ Registration Fees
	+ Sub-Contractor Transportation Services
	+ Travel
	+ Travel – Mileage Reimbursement
	+ Travel – Mileage Reimbursement (Reportable)
	+ Speaker/Sponsor Gifts (de minimis value)
	+ Miscellaneous
* Management and General
	+ Bank and Credit Card Fees
	+ Promotions and Marketing
	+ Travel
	+ Travel – Mileage Reimbursement
	+ Travel – Mileage Reimbursement (Reportable)
	+ Printing and Publications
	+ Rent and Utilities
	+ Offices Supplies and Services
	+ Telephone/Conference Calls
	+ Postage and Courier Services
	+ Professional Services – Legal
	+ Professional Services – Accounting
	+ Professional Services – Other
	+ Sub-Contractor Services
	+ Computer/Internet Services

### Section 8.5.2 – Purchasing

All purchases of goods and services from suppliers and cash advances to suppliers, sub-contractors, ARCSA employees or ARCSA volunteers for the purchase of goods and services require advance approval by the ARCSA Board and Authorized Approver. The procedures for purchases of goods and services from suppliers that require a deposit or pre-payment are considered a cash advance or require cash on delivery are presented in Section 8.5.3.

* Purchase requests identify the specific goods or services to be purchased from a supplier. The request can be in the form of an ARCSA approved contract, ARCSA issued purchase order, approved minutes from the Board of Directors meeting, email request from an Authorized Approver or order form provided by the supplier or other documentation to support the purchase requirement.
* The purchase request approved by the ARCSA Board of Directors or Authorized Approver is to be used as supporting documentation in processing an invoice, or cash advance for payment.

### Section 8.5.3 – Invoices and Payments

Invoices for goods or services and payment requests require approval by an Authorized Approver. If the invoice or payment request is an unbudgeted expense item then Board of Director approval is also required. All purchases and invoices in excess of $600 for goods or services that are not related to travel expenses, refer to Section 8.6, are to be paid directly by ARCSA.

* Supplier Invoices – Supplier invoices received require approval prior to processing for payment.
	+ The approvals consist of the ARCSA Board of Directors authorization to spend, the approved purchase request, the approval by the Authorized Approver signifying that the goods or services have been received.
	+ The signature of the Authorized Approver or an email approval of the invoice and amount are necessary to process the invoice for payment.
	+ The approved invoices are to be sent to the Treasurer or designated representative to process the invoice for payment.
* Supplier Cash on Delivery Invoices – In certain cases a supplier may require cash on the delivery of goods or services that they provide for ARCSA. In these situations, the Board of Directors or Committee Chair will prepare an approved purchase request and contact the Treasurer or designated representative to arrange payment in advance with the supplier.
	+ The available options are to provide a prepayment to the supplier in the form of a deposit or advance.
	+ The following section on Cash Advances to Suppliers, ARCSA sub-contractors and ARCSA employees and volunteers describe the options for payment for the goods or services.
	+ Purchases in excess of $600 will require advance notification for arranging and processing payments as a Cash Advance to Suppliers payment.
* Cash Advances to Suppliers – Cash advances to third party suppliers, who are not ARCSA sub-contractors, ARCSA employees or ARCSA volunteers may take the form of a deposit or prepayment for goods or services that will be delivered in the future.
	+ An invoice identifying the nature of the advance and the event and date of when the goods or services will be provided are required to issue a payment.
	+ If an invoice is not available then the requestor or initiator of the purchase request, on behalf of ARCSA, shall prepare an ARCSA Payment Request form. Refer to Section 9.2.4 for the sample form to be used to request the advance payment.
	+ The supplier invoice or ARCSA Payment Request form and supporting documentation approved by an Authorized Approver are required to process the payment. The signature of the Requestor and Authorized Approver are required to process the cash advance.
	+ The requestor or initiator of the ARCSA Payment Request form is responsible for obtaining an invoice from the Supplier for the goods or services provided and verifying that the goods or services are received. The approved invoice is sent to the Treasurer or designated representative to process the invoice and clear the advance for the supplier.
* Cash Advances to ARCSA Sub-contractors – ARCSA sub-contractors who are assisting in or conducting an ARCSA approved event may incur incidental costs to cover such items as refreshments, paper, copying or other items as required. A cash advance of up to $600 may be authorized for the ARCSA sub-contractor.
	+ Cash advances issued to ARCSA sub-contractors are not authorized as a payment method for any individual purchase exceeding $600. If an individual purchase will exceed $600 and payment is required in advance then refer to the previous section on Cash Advances to Suppliers.
	+ The Board of Directors or Committee Chair determines the requirements or need to provide a sub-contractor with a cash advance to cover incidental expenses.
	+ The Board of Directors, Committee Chair or designee shall prepare an ARCSA Payment Request form with appropriate supporting documentation, signed by the sub-contractor as the Requestor and approved by an Authorized Approver. The signatures of the Requestor and Authorized Approver are required to process the cash advance.
	+ Refer to Section 9.2.4 for the sample form to be used to request the advance payment. The completed form is sent to the Treasurer or designated representative to process the ARCSA Payment Request form for payment.
	+ Only one cash advance may be outstanding at any given time. The ARCSA sub-contractor will provide all receipts for incidental purchases on their next invoice and such items identified as reimbursable costs for the event less the advance received.
	+ If the documented reimbursable amounts are less than the advance, the invoice will reflect a credit due ARCSA.
	+ If documented reimbursable costs exceed the amount of the cash advance, the amount will be noted as reimbursable amounts due to the sub-contractor. The invoice is reviewed and approved by the Authorized Approver subject to approval requirements in this Section.
* Cash Advances to ARCSA Employees or Volunteers – ARCSA employees or volunteers who are assisting in or conducting an ARCSA approved event may incur incidental costs to cover such items as refreshments, paper, copying or other items as required. A cash advance of up to $600 may be authorized for the ARCSA employee or volunteer.
	+ The Board of Directors or Committee Chair determines the requirements or need to provide an employee or volunteer with a cash advance to cover incidental expenses.
	+ The Board of Directors, Committee Chair or designee shall prepare an ARCSA Cash Advance form with appropriate supporting documentation, signed by the employee or volunteer as the Requestor and approved by an Authorized Approver. The signatures of the Requestor and Authorized Approver are required to process the cash advance.
	+ Refer to Section 9.2.2 for the sample form to be used to request the cash advance payment. The completed form is sent to the Treasurer or designated representative to process the ARCSA Payment Request form for payment.
	+ Only one cash advance may be outstanding at any given time subject to the limit of $600 for incidental expenses and $1,000 for travel expenses. The procedure for travel advances is defined in Sections 8.6 and 8.6.2.2.
	+ The ARCSA employee or volunteer will complete a Travel Expense Form as required in Section 8.6.2.6 after the conclusion of the event for which the cash advance has been requested to account for the expenses and advance received.
* Miscellaneous Expense Reimbursements by ARCSA Employees or Volunteers – There are instances where an ARCSA employee or volunteer may incur miscellaneous expenses of less than $600 such as postage, registration fees on behalf of ARCSA etc. In these instances, the ARCSA Travel Expense form can be used to request reimbursement. The procedures and approvals described in Section 8.6 – Travel and Expense are applicable.

### Section 8.5.4 – Compliance

All ARCSA Board, committee members and designated sub-contractors are responsible for following the policies and procedures relating to financial activities. Generally accepted accounting principles, internal controls and Internal Revenue Service regulations and guidelines will be followed.

The applicable rules regarding payments to third parties will be adhered to. The rules include obtaining taxpayer identification numbers (IRS Form W-9) and reporting of payments (IRS Form 1099-MISC).

### Section 8.5.5 – Discounts

Discounts on services provided to specific organizations or individuals are authorized subject to approval by the Board of Directors and the guidelines published in this section. The following provides guidance on the discounting of ARCSA services to individuals or organizaitons

#### Complimentary Education Training Program Registrations

ARCSA often partners with other nonprofit or governmental entities ("Host") to host and conduct various ARCSA sponsored educational training events. In many cases the Host provides resources or facilities in support of the ARCSA training event at no cost to ARCSA. The President and the Education Committee Chair are authorized to offer complimentary registrations, excluding course materials and meals unless provided by the Host, to the Host organization providing resources or facilities to support an ARCSA sponsored training event for up to two (2) attendees. Other costs or fees for the course materials, meals, ARCSA membership, application and testing for accreditation or certification are the responsibility of the attendee or the Host organization.

### Section 8.5.6 – [reserved for future use]

### Section 8.5.7 – [reserved for future use]

### Section 8.5.8 – Business Transactions with Directors and Officers

Article 7.05 of the ARCSA bylaws and ARCSA’s Conflict of Interest Policy, Section 1.7 specifies the compliance requirements of financial or affiliated transactions with Directors and Officers. Article 14 of the ARCSA bylaws specifies that Board or committee members may not receive compensation for their services as a Director or committee member. Article 7.05 does allow compensation for other services provided by Directors, committee members or members of ARCSA.

ARCSA recognizes that there may be situations where ARCSA requires certain services that are unique and require specific skills, knowledge or capabilities that are only available from an ARCSA Director, officer or committee member.

The following requirements are necessary for a Director, officer or committee member to provide services to ARCSA and receive compensation for their services subject to the limitations in Article 7.05 of the ARCSA bylaws:

* The period of services for which compensation is to be received by the Director is limited to no more than one (1) year;
* **Rebuttal Presumption of Reasonableness:**

Apply the “rebuttal Presumption of Reasonableness” prescribed by the IRS and documented in the tax filing form 990 for non-profits. Under this optional procedure, compensation is presumed reasonable unless proven otherwise, provided the organization follows a set of standard procedures. Creating this safe harbor is known as establishing a "rebuttable presumption of reasonableness." As long as the following requirements are met, it becomes the IRS's responsibility to prove that a transaction involved excess benefit.

* + The transaction is approved by an authorized body of the organization.
	+ The authorized body uses "**appropriate data**" to determine comparability prior to making a decision.
	+ The authorized body documents the basis for its determination while making its decision.
	+ For organizations with gross receipts of less than $1 million, the compensation for similar positions paid by three comparable organizations is considered appropriate data.
* A current submission of the Conflict of Interest statement by the compensated Director identifying the transaction to provide services to ARCSA;
* A valid ARCSA sub-contractor agreement signed by the Director and the President;
* For all actions taken by the Board of Directors related to the services provided by the Director, that Director shall recues himself/herself from voting.

## Section 8.6 Travel and Expense

###  Section 8.6.1 – Travel and Expense Policy

This section establishes policies and procedures for the reimbursement of travel and entertainment expenses incurred during or in support of activities sponsored by ARCSA. It is ARCSA’s policy to reimburse board and committee members and volunteers (referred to as “Authorized Traveler” for this policy) for ordinary, necessary and reasonable travel expenses incurred when performing ARCSA Board approved activities and functions that specifically allow reimbursement for travel expenses.

The ARCSA Board reserves the right to establish reimbursement limits on travel and entertainment expenses incurred while performing ARCSA Board approved activities and functions.

Reimbursement of travel and entertainment expenses to Directors and Officers attending Board of Director events, such as regular, executive or special Board of Director meetings, strategic planning sessions, annual conferences or ARCSA Membership meetings, is limited to the lower of $800.00 or actual expenses incurred.

### Section 8.6.1.1 – International Travel

ARCSA is composed of many members outside of the United States and our mission includes solving challenges throughout the world. ARCSA’s Board of Directors and volunteers have been and will likely be composed of individuals from many countries. Authorized Travelers may be reimbursed for international travel expenses as authorized by the Board of Directors and the guidelines presented in this section, Section 8.6 Travel and Expense.

### Section 8.6.2 – Travel and Expense Procedures

ARCSA Authorized Travelers are expected to utilize prudent business judgment regarding expenses covered by this policy. ARCSA assumes no obligation to provide reimbursements for expenses that are not in compliance with this policy or expenses that have not been approved by the ARCSA Board. Each Authorized Traveler is responsible for accurately reviewing expense reports for compliance prior to submission. All Authorized Travelers are encouraged to contact the Finance Committee Chairman if they have any questions about ARCSA’s expense reimbursement or travel policy before they incur any costs. A copy of this policy will be made available to all ARCSA Authorized Travelers.

#### Section 8.6.2.1 – Pre-Trip Authorization

A pre-trip authorization form will be submitted by Authorized Travelers prior to arranging or incurring travel or travel related costs. The form, reference [Section 9.2.1](#_Section_9.2.1_–), documents the ARCSA event or function, whether the travel is budgeted or not and the estimated costs of the trip. The form is submitted by the Authorized Traveler or committee chairman or ARCSA Board member responsible for the ARCSA event or function to the Finance Committee Chairman. Reimbursements of travel expenses are not authorized without a pre-trip authorization on file. The submission of a Cash Advance request can be substituted for the pre-trip authorization form.

#### Section 8.6.2.2 – Cash Advances

Cash advances are not routinely available for Authorized Travelers. The President is authorized to approve up to a total of $5,000 in cash advances per calendar quarter not to exceed a total of $5,000 outstanding in cash advances. Cash Advances that will exceed a total of $5,000 are provided when approved by the ARCSA Board on a case by case basis.

Only one cash advance per Authorized Traveler, limited to $1,000.00, can be outstanding at any given time. Cash advances must be settled within thirty days of receipt of the cash advance. The cash advance will be recorded as an amount due from the traveler. Refer to [Section 9.2.2](#_Section_9.2.2_–) for the sample template to request a cash advance. The cash advance request can be used as a pre-trip authorization.

#### Section 8.6.2.3 – Transportation

##### Air Transportation

All domestic and international travel must be booked in coach class. All Authorized Travelers should reserve the lowest logical airfare available and book tickets as early as possible to take advantage of advance purchase discounts.

* Non-refundable tickets represent significant savings over regular coach fares and must be used whenever possible even if there is a chance of flight change since most of these tickets can be re-used with a nominal change fee.
* Given the substantial cost savings derived from booking reservations as early as possible, please make every attempt to purchase airline tickets at least 7 days in advance.
* Purchased upgrades at the expense of ARCSA are not permitted.

##### Ground Transportation

Whenever practical, the airport or hotel shuttle service should be the preferred method of transportation. Taxis, commercial shuttle services or car rentals should be used only when they represent a more reasonable alternative. The use of a private car service or limousine service is not authorized for reimbursement.

When returning rented vehicles:

* Refuel the gas tank to avoid costly gasoline charges imposed by the car rental vendors.
* Make every attempt to return the car to the original rental location to avoid drop-off charges.

##### Mileage

Authorized Travelers are reimbursed for usage of personal cars at the IRS approved mileage rate while traveling to and from or during an ARCSA authorized event or function. The current approved IRS mileage rates can be located at [http://www.irs.gov/taxpros/article/0,,id=156624,00.html](http://www.irs.gov/taxpros/article/0%2C%2Cid%3D156624%2C00.html) . The current mileage rates are included in the expense report template referenced in section 8.6.2.6.

Authorized Travelers are not reimbursed for any repairs or insurance deductibles related to their personal car even if these costs result from a trip authorized by ARCSA.

##### Parking

Parking costs incurred at event or function locations or at airports when travel is required are reimbursable.

#### Section 8.6.2.4 – Lodging

The actual costs for reasonable hotel accommodations will be reimbursed. The actual or imputed costs of staying in a private home, with a family member or in the home of an event sponsor are non-reimbursable costs. Hotel room services charges and incidentals such as movies, mini-bar charges, gym or spa fees or charges for other amenities of a personal nature are not reimbursable.

#### Section 8.6.2.5 – Meals and Entertainment

##### Meals

Meal expenses are incurred by the Authorized Traveler when dining alone on an out-of-town business trip on behalf of ARCSA. Tips included on meal receipts will be reimbursed and should not exceed 15%.

Meals taken with associates, event sponsors or other individuals should be allocated so that the Authorized Traveler pays their respective share of the meal cost. Authorized Travelers will not be reimbursed for meal costs other than those incurred for themselves. Reimbursements are made according to actual and reasonable costs incurred and limited to $60 per day.

Meal costs for social occasions, such as birthdays, secretary’s day, etc. are not classified as business meals or entertainment expenses and require special approval from the ARCSA Board

##### Entertainment

The reimbursement of entertainment expenses are not authorized for reimbursement for Authorized Travelers. Entertainment includes any activity generally considered to provide entertainment, amusement, or recreation. Examples include entertaining guests at nightclubs; at social, athletic, and sporting clubs; at theaters; at sporting events; on yachts; or on hunting, fishing, vacation, and similar trips.

ARCSA Board approved events or functions that incur entertainment expenses are approved by the ARCSA Board and paid directly by ARCSA. Any entertainment costs incurred by an ARCSA board or committee member or volunteer must be approved in advance and reimbursed at actual costs, with documentation, with approval by the ARCSA Board.

#### Section 8.6.2.5 – Miscellaneous Expenses

##### Reimbursable Expenses

Reasonable and necessary miscellaneous expenses are authorized for reimbursement for actual costs incurred by Authorized Travelers while travel to and from and during an ARCSA authorized event or function. Authorized Travelers will be reimbursed for the following miscellaneous expenses unless specifically disallowed in a separate section of this policy and procedures.

The following are categories of reimbursable expenses.

* Air freight for business purposes
* Business office expenses (fax, copy services, etc.)
* Currency conversion fees
* Check baggage fees for up to 2 pieces
* Food & beverages
* Gasoline (only for car rentals or personal cars when not claiming the statutory mileage rate reimbursement)
* Ground transportation
* Overnight delivery or postage
* Laundry/valet services or dry-cleaning for trips of 5 nights or greater in length
* Personal car/ Leased car mileage while on ARCSA authorized business
* Taxis
* Telephone
* Cell Phone (allocated costs representing the actual costs incurred)
* Telegrams/telexes
* Tips, tolls, traveler check fees

##### Non-Reimbursable Expenses

The following represent cost categories that are not authorized for reimbursement.

* Annual fees for personal charge cards
* Babysitting
* Barbers and hairdressing
* Car washes
* Clothing
* Credit card delinquency fees or finance charges
* Country club dues
* Excess baggage charges
* Expenses for travel companions/family members outside of the spouse travel guidelines
* Expenses related to vacation or personal days while on a business trip
* Golf fees (when not part of client entertainment)
* Cigarettes and tobacco products
* Helicopter services for airport transfers
* Hotel Gym Fees
* In-flight telephone charges
* Laundry/valet services or dry-cleaning for trips of 4 nights or less in length
* Loss/theft of cash advance money
* Loss/theft of personal funds or property
* Lost baggage, luggage or brief cases
* Magazines, books, newspapers or subscriptions
* Medical bills incurred during travel
* Movies (in-flight and hotel in-house movies)
* Non-compulsory insurance coverage (annual fee)
* “No-Show” charges for hotel or car service
* Optional travel or baggage insurance
* Personal accident insurance, traffic fines
* Personal entertainment, including sports events
* Personal property insurance
* Personal Telegrams
* Personal toiletries
* Pet Care
* Personal postage costs
* Professional memberships
* Rental car upgrades
* Repairs due to accidents
* Room service charges
* Routine maintenance/tune-ups
* Saunas, massage
* Seminar or event registration fees
* Shoeshine
* Visa, passport or consulate fees

#### Section 8.6.2.6 – Expense Reporting

All Authorized Travelers must submit complete and accurate expense reports after the completion of each trip but no later than sixty (60) days after the expense was incurred using the Microsoft Excel Expense Report template. Expenses submitted for reimbursement later than sixty (60) days after the expense was incurred will not be paid. The expense report and supporting documentation are to be mail promptly to the ARCSA office. An electronic copy is then forwarded to the ARCSA Board member or Committee Chair responsible for the ARCSA approved event or function for review and approval. Expense reports are reviewed for special approvals, business purpose, supporting documentation, receipts and policy compliance. The form, reference [Section 9.2.3](#_Section_9.2.3_–), documents the expenses incurred for the ARCSA event or function and the deduction of any cash advances provided.

##### Documentation Requirements

Authorized Travelers must provide the following information in the comment section of the expense report for the expenditure, in order to be reimbursed for meal and entertainment expenses:

* Names of individuals present, their titles and company name
* Name and location of where the meal or event took place
* Exact amount & date of the expense
* Specific business topic discussed
* In the case of entertainment events, the specific time the business discussion took place.

##### Expense Substantiation

Regardless of IRS requirements, company policy requires receipts for all expenditures in excess of $25.00. Authorized Travelers must submit the following receipts/documentation with their Expense report form:

* Air/Rail- original passenger coupon plus original invoice/itinerary.
* Hotel- original hotel folio plus credit card receipt or other proof of payment.
* Car Rental – original rental car agreement plus credit card receipt or other proof of payment.
* Meals and Entertainment – original credit card receipt or original cash register receipt.

In the rare event that a receipt is not available, the specific expenditure must be approved by the Finance Committee Chairman or the ARCSA Board. The following are acceptable receipts:

* Original receipt completed by the vendor
* Customer’s copy of the credit card slip
* Credit card billing statement
* Original phone bill

Restaurant tear tabs and photocopies of receipts are NOT acceptable forms of expense substantiation.

##### Converting Foreign Currencies

All expenses must be recorded in U.S. dollars, with currency conversion rate clearly noted on the expense report and on all supporting receipts with a copy of conversion rate source (i.e. newspaper, Internet printout).

#### Section 8.6.2.7 – Expense Reimbursement

The Authorized Traveler will be reimbursed for actual incurred, less any outstanding cash advances, as reported on the Expense Report when the following conditions are met.

1. A pre-trip authorization form is on file indicating the trip is budgeted.
2. ARCSA Board approval for an unbudgeted trip is documented.
3. The expense report is reviewed and approved by the ARCSA Board member or Committee Chair responsible for the ARCSA approved event or function.
4. The expense report and documentation is verified to determine if the expense report meets the substantiation requirements.
5. Any outstanding cash advances are deducted from or are included on the expense report request for reimbursement as a deduction.

#### Section 8.6.2.8 – Unreimbursed Expenses

An ARCSA Board or committee member or volunteer, as a part of their volunteer activities, can incur travel expenses that may not be reimbursed by ARCSA. Funding may not be available or the traveler may not request reimbursement for a variety of reasons. In the event that a member of ARCSA participates in an ARCSA approved event or function and incurs expenses that are not reimbursed by ARCSA, the expense can be treated as a contribution to ARCSA. ARCSA will provide an acknowledgement of the service they performed on behalf of ARCSA. Refer to [Section 9.1.3](#_Section_9.l.3_–) for the templates to request the acknowledgement and sample acknowledgement form.

#  Related Documents

The Board shall be responsible for maintaining both the current Bylaws and the current Policy and Procedures.

## Section 9.1 Contributions Acknowledgements

### Section 9.1.1 – Cash Contribution Acknowledgement

The following sample is to be used as a template for providing written acknowledging to a donor for their contribution:

|  |
| --- |
| <Donor Name><Donor Address>Dear Mr/Ms <Donor Name>,Thank you for your gift to the American Rainwater Catchment Systems Association. Your contribution will provide important support for ARCSA to become known as the source of current and relevant information on rainwater harvesting in the country. You have made a significant contribution and we deeply appreciate your interest and commitment.Cordially,<ARCSA Representative Name><ARCSA Representative Title>**Gift Receipt for Tax Purposes**Gift Processed Date: <Date of donation>The American Rainwater Catchment Systems Association gratefully acknowledges your gift of <donation amount>.Federal tax regulations require us to inform you that your gift is deductible as a charitable contribution only to the extent that it exceeds the value of any goods and/or services you receive in exchange for your gift.Under IRS guidelines, you received no substantial benefits in exchange for your gift. |

### Section 9.1.2 – Property Contribution Acknowledgement

The following sample is to be used as a template for providing written acknowledging to a donor for their contribution of physical property:

|  |
| --- |
| <Donor Name><Donor Address>Dear Mr/Ms <Donor Name>,Thank you for your gift to the American Rainwater Catchment Systems Association. Your contribution will provide important support for ARCSA to become known as the source of current and relevant information on rainwater harvesting in the country. You have made a significant contribution and we deeply appreciate your interest and commitment.Cordially,<ARCSA Representative Name><ARCSA Representative Title>**Gift Receipt for Tax Purposes**Gift Processed Date: <Date of donation>The American Rainwater Catchment Systems Association gratefully acknowledges your gift of <description of property donated>.Federal tax regulations require us to inform you that your gift is deductible as a charitable contribution only to the extent that it exceeds the value of any goods and/or services you receive in exchange for your gift.Under IRS guidelines, you received no substantial benefits in exchange for your gift. |

### Section 9.1.3 – Contribution Acknowledgement for Unreimbursed Expenses

#### Donor Request

The following sample is to be used as a template for a donor to request written acknowledging of their contribution in the form of unreimbursed out-of-pocket expenses incurred while performing volunteer services:

|  |
| --- |
| Request for Contribution Acknowledgement of Unreimbursed ExpensesName: <Donor Name>Address: <Donor Address>ARCSA Event: <Description of the ARCSA event attended by and the role of the Donor >ARCSA Contact: <Name of the ARCSA Board Member or Committee Chair sponsoring the ARCSA event> |

#### Acknowledgement

The following sample is to be used as a template for providing written acknowledging to a donor for their contribution in the form of unreimbursed out-of-pocket expenses incurred while performing volunteer services:

|  |
| --- |
| <Donor Name><Donor Address>Dear Mr/Ms <Donor Name>,Thank you for you the services you provided to the American Rainwater Catchment Systems Association (“ARCSA”). Your contribution has provided important support for ARCSA to become known as the source of current and relevant information on rainwater harvesting in the country. You have made a significant contribution and we deeply appreciate your interest and commitment.Cordially,<ARCSA Representative Name><ARCSA Representative Title>Gift Receipt for Tax PurposesGift Processed Date: <Date of donation>The American Rainwater Catchment Systems Association gratefully acknowledges your gift in the form of out-of-pocket expenses incurred, for which you were not reimbursed by ARCSA, while performing volunteer services at or during <description of the ARCSA event and role of the Donor>. Federal tax regulations require us to inform you that your gift of unreimbursed out-of-pocket expenses are deductible as a charitable contribution only to the extent that it exceeds the value of any goods and/or services you receive in exchange for your gift.Under IRS guidelines, you received no substantial benefits in exchange for your gift. |

## Section 9.2 Travel and Expense Procedures

### Section 9.2.1 – Pre-Trip Authorization Sample Form

The pre-trip authorization form is to be completed by the traveler prior to the scheduled trip. The form is approved by the ARCSA Board member or committee chair responsible for the event. If the trip is an unbudgeted trip or event then approval by the ARCSA Board is required to authorize the expense and reimbursement to the traveler. The Excel template for the ARCSA Pre-Trip Authorization form is located on ARCSA’s website.



### Section 9.2.2 – Cash Advance Request Form

The cash advance form is to be completed by the traveler requesting the advance and approved by the ARCSA Board member or committee chair prior to submitting the request to the ARCSA Board for approval at the next scheduled Board Meeting. The Excel template for the ARCSA Cash Advance Request form is located on ARCSA’s website.



### Section 9.2.3 – Expense Reporting Form

The expense report form is to be completed by the traveler after each trip. The report requires approval by the ARCSA Board member or Committee Chairperson sponsoring the ARCSA approved event or function. A pre-trip authorization form is required to be on file prior to reimbursing the traveler. If the expense is not budgeted and a pre-trip authorization form is not file then approval by the ARCSA at the next scheduled Board Meeting.



### Section 9.2.4 – Payment Request Form

The payment request form is to be completed by the ARCSA representative requesting the advance and approved by the ARCSA Board member or committee chair prior to submitting the request to the ARCSA Board for approval at the next scheduled Board Meeting. The Excel template for the ARCSA Payment Request form is located on ARCSA’s website.



## Section 9.3 Conflict of Interest Form

**American Rainwater Catchment Systems Association**

Conflict of Interest Policy

Individuals serving on the American Rainwater Catchment Systems Association (“ARCSA”) Board of Directors as Directors or Advisory Directors or as Officers or Assistant Officers, or on any ARCSA Committee or as employees of ARCSA shall not derive any personal profit or gain directly or indirectly, by reason of their participation in activities of ARCSA or service in a governance or organizational capacity to ARCSA, unless disclosed below. Each individual shall disclose to ARCSA any personal interest which they may have in any matter pending before the organization and shall refrain from participating in any decision on such matter. Directors, Officers, Advisory Directors, Assistant Officers, volunteers or employees shall refrain from obtaining any list of individuals, unless expressly authorized by those individuals, receiving ARCSA services or participating in ARCSA sponsored events for personal or private solicitation purposes at any time during the term of their affiliation with ARCSA.

At this time I am a board member, an officer, an owner, an employee or have either a financial or non-financial relationship with the following businesses, entities or organizations:

1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
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This is to certify that I, except with regard to carrying out my duties as a Director , Advisory Director, Officer, Assistant Officer, , volunteer or staff member of ARCSA or as described below, am not now nor at any time during the past year have been:

1. A participant, directly or indirectly, in any arrangement, agreement, investment, or other activity with any vendor, supplier, or other party; doing business with ARCSA which has resulted or could result in personal benefit to me.
2. A recipient, directly or indirectly, of any salary payments or loans or gifts of any kind or any free service or discounts or other fees from or on behalf of any person or organization engaged in any transaction with ARCSA.

Any exceptions to 1 or 2 above are stated below with a full description of the transactions and of the interest, whether direct or indirect, which I have (or have had during the past year) in the person or organizations having transactions with ARCSA.

This policy statement is not intended to apply to gifts and/or similar entertainment of nominal value that clearly are in keeping with good business ethics and do not obligate the recipient.

Any matter of question or interpretation that arises relating to this policy should be referred to the Secretary of ARCSA for decision and/or for referral to the ARCSA Board of Directors for decision, where appropriate.

I have received, read and understand fully the Conflict of Interest Statement and will comply with the statement by bringing any potential conflict of interest situations to the board for consideration.

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Signature Date

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Printed Name

Statement Describing Exceptions

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## Section 9.4 Code of Conduct and Ethics Statement

#### Affirmative Statement Regarding

**THE CODE OF CONDUCT AND ETHICS**

This certifies that I have read and understand the Code of Conduct and Ethics (the “Code”) of the American Rainwater Catchment Systems Association (“ARCSA”).

I agree (i) to comply with the Code and conduct the activities of ARCSA in keeping with highest ethical standards and (ii) to comply with international, federal, state, and local laws applicable to the ARCSA’s activities.

As an employee, I understand that failure to comply with the Code shall lead to disciplinary action by ARCSA, which may include reprimand, termination of my employment and/or the reduction of compensation or demotion.

As a director, advisory director, officer, assistant officer, committee member or volunteer, I understand that failure to comply with the Code shall lead to disciplinary action by ARCSA’s Board of Directors, which may include immediate relinquishment of duties.

I have received, read and understand fully the American Rainwater Catchment Systems Association Code of Conduct and Ethics (“Code”) and will comply with the Code in all interactions related to ARCSA and while participating in ARCSA activities or ARCSA sponsored events

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Signature Date

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Printed Name