

Association of West Virginia Solid Waste Authorities Board Meeting– Thursday, January 17, 2013

A regular meeting of the Association of West Virginia Solid Waste Authorities/WV DEP met on Thursday, January 17, 2013 at the WV DEP Offices in Charleston, WV.

Those in attendance in person were Chairman-Jeff Palmer, Treasurer-Michael Reese, Secretary-Glenn Kocher, Bob Wines, Tammy Bonar, Greg Sayre, Shirley Hyre, Sandy Rogers, Diana Haid, Niki Davis, Carol Throckmorton, Paul Hayes, and Nicole Hunter. Joyce Harris-Thacker, Sherrie Hunter, Howard Coffield, and Roger Frame attended via conference call.

- I. **Welcome and Introductions:** Chairman Jeff Palmer welcome all attending in person and via conference call.
- II. **Opening Comments:** Chairman Jeff Palmer called the meeting to order at 1:10p.m.
- III. **Minutes:** Sherrie Hunter moved to accept the minutes of the December 3, 2012 meeting. Glenn Kocher seconded the motion. The motion passed unanimously.
- IV. **Treasurer's Report/Due Bills:** Bob Wines reported that he met with Sandy McClure Malcom on December 23, 2012 and picked up all of the AWVSWA financial records which consisted of a filing cabinet and a couple of boxes. Mr. Wines delivered those records to Mike Reese on January 16, 2013 in Ripley. Bob Wines and Mike Reese went to the bank to change the signature cards and ordered a new ATM card.

As of January 16, 2013, the balance of the Educational fund is about \$8,500.00 with about \$20,000.00 still outstanding from the conference such as the MOU and direct bills for some of the state organizations. As of January 16, 2013, the balance of the general fund is \$38,921.04. Mr. Wines reported that all invoices are paid, and he has given all of the financial records to Michael Reese. He also reported that 1099's need to be completed for Sandy McClure Malcom and Rebecca Harlan as the AWVSWA pays them more than \$600.00 per year. Bob Wines will get the 1099's taken care of.

Jeff Palmer moved to file the treasurer's reports for audit. Glenn Kocher seconded the motion. The motion passed unanimously.

There was discussion about travel reimbursement and rate of reimbursement, and the duties and amounts paid for secretarial and treasurer support personnel. Joyce Harris Thacker reported that Becky Harlan is paid \$2,000.00 per year/\$167.00 per month for secretarial support. Mr. Wines called Sandy McClure, and reported that Sandy said that the NCWVRC is paid \$100.00 per month for the permanent address and she was paid \$1,000.00 per year for treasurer support. Some months were paid to Mrs. McClure-Malcolm directly and the other months were paid to the NCWVRC to help offset the costs of using the office and to not pay Sandy more than \$600.00 so she would not get a 1099.

There was also discussion about a second keys for the safety deposit box. It was determined that the second key was in with the financial records.

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V. Old Business:

- A. 501 C 3 Tax Exempt Status: Mr. Wines reported that on December 11, 2012, the AWVSWA received correspondence from the IRS about the 501 C 3 Tax Exempt status. The correspondence indicated two problems with the application. The first problem with the 501 C 3 application is that the IRS does not deem the AWVSWA as 501 C 3 organization as the AWVSWA does not serve the public (basically serves itself and the individual authorities), and because 501 C 3 organizations cannot have any lobbying or legislative or policy making input.

The IRS recommends that the AWVSWA reapply as a 501 C 6. Lobbying/legislative input would not be a problem 501 C 6. Tetrick and Bartlett are in the process of re-submitting a new application for the 501 C 6 status for the AWVSWA.

The other problem the IRS letter addressed was that AWVSWA has never filed a non-profit 990 tax return since it was formed in 1992. Therefore, 990 tax returns have to be filed for 2007, 2008, 2009, 2010, 2011, and 2012. The AWVSWA has to get these forms completed and caught up before the IRS will recognize the AWVSWA as an operating organization to consider the 501 C 6 tax exempt request.

Mr. Wines reported that Tetrick and Bartlett submitted a commitment letter to do these tax reports for the AWVSWA. *"We estimate that our fees for these services will be \$500 per return. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed."* *"If significant additional time is necessary we will discuss it with you and arrive at a new fee estimate before we occur any additional costs.* At this time the AWVSWA has financial records back to the full year of 2008. The first part of 2007 may have to be obtained from Peoples Bank. Mr. Wines reported that if the AWVSWA can and wants to continue on with the tax-exempt status at this time, and can get the six years of tax returns completed, then the IRS will be able to continue working on the tax-exempt application that has already been filed and can transfer the \$850.00 application fee paid for 501 C 3 status to the 501 C 6 application. At this time no fees have been paid to Tetrick and Bartlett for submitting the applications. The 501 C 6 application has to be filed by February 25, 2013, to keep the AWVSWA from going into suspended status.

Chair Jeff Palmer shared with the group that a decision needs to be made to get the tax exempt status complete and finalized. Michael Reese moved to have Tetrick and Bartlett re-file the AWVSWA tax exempt application for 501 C 6 status instead of 501 C 3 status after receiving a written quote for the cost of having them re-file the application for the AWVSWA. Glenn Kocher seconded the motion. The motion passed unanimously.

Glenn Kocher moved to accept the proposal of Tetrick and Bartlett to do the tax reports for 990 tax returns for \$500.00 per return for 2007, 2008, 2009, 2010, 2011, and 2012. Shirley Hyre seconded the motion. The motion passed unanimously.

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- B. Annual Conference: The Conference held at Oglebay Park in December 2012, was a well planned and successful conference. There was discussion about registration committee supplies, budgeting for the conference, success of this year's keynote speaker, and about maybe having icebreakers or team building activities:
- C. Conference Date & Location for 2013: Chair Jeff Palmer reported that the 2013 conference date and location is yet to be determined. The planning committee discussed possible dates and decided on two possible choices: 1st choice: Nov. 3, 4, & 5, 2013 and 2nd choice: Oct. 20, 21, & 22, 2013. The date to be determined based on location availability and pricing. Paul Hayes will be contacting the five or six places pricing and availability including: Oglebay Park Resort, Charleston, Canaan Valley, Morgantown, Martinsburg, and Glade Springs Resort to be decided on at the February 2013 conference planning and board meeting. Mr. Palmer shared that the contract needs to be very specific on costs and fees to try to avoid extra and hidden costs, and that the conference planning is off to a go start for the 2013 conference.
- D. Scholarship Committee: Chair Jeff Palmer reported that the scholarship committee will meet prior to the February 2013 meeting and be prepared to share proposed scholarship guidelines at the February 2012 AWVSWA Board Meeting.
- E. Legislative Updates: Chair Jeff Palmer reported that there are no legislative updates at this time and all solid waste authorities should visit the WV Solid Waste Management website for legislative issues.
- F. Nominating Committee: Chair Jeff Palmer ask for volunteers to serve on the nominating committee. Chair Palmer would like to get this committee into action as soon as possible to begin getting candidates for the positions of treasurer, secretary, and two director positions.
- G. Finance Committee: Chair Jeff Palmer ask Roger Frame to contact Michael Grunau to find out how he is doing, if he is still able and willing to serve as Chair of the finance committee, and if he is able and willing to assist with a financial review. The AWVSWA officers and directors would like to get the financial review completed as soon as possible, since there has been a change in the treasurer position.
- H. Solid Waste Issues from the Floor: There was discussion about the Quicken software package that Sandy McClure-Malcom was using for the AWVSWA financial records. Everything had been downloaded to a travel drive but Mike Reese is not able to open the records. Michael Reese is going to try to get the bank to help him get the financial records. Roger Frame moved to allow Michael Reese to purchase a laptop with Microsoft and Quicken software not to exceed \$1,500.00 for the treasurer and treasurer support to use for the AWVSWA financial records. Shirley Hyre seconded the motion. The motion passed unanimously.

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Roger Frame moved to allow Jeff Palmer to purchase supplies (such as folders and etc.) using the debit card for the conference planning registration committee. Supply list to be provided to Jeff Palmer by Diana Haid. Michael Reese seconded the motion. The motion passed unanimously.

- I. **Bylaws:** There are items that need to be added to the bylaws such as credit/debit card use.

VI. **New Business:**

New Financial Items: Mr. Reese reported that per the AWVSWA bylaws all checks should have two signatures. Michael Reese moved that all checks will have two signatures. Glenn Kocher seconded the motion. The motion passed unanimously.

Michael Reese moved to have expenses sheets submitted before issuing any reimbursement checks. Glenn Kocher seconded the motion. The motion passed unanimously.

Glenn Kocher moved to use the rate of \$.51 per mile for reimbursements since that is the amount the state uses and most of the traveling takes place within the state of WV. Michael Reese seconded the motion. The motion passed unanimously.

VII. **Member's Forum:**

- A. **Next Meeting:** The next meeting will be at the Panera Bread Restaurant in Clarksburg, WV on February 21, 2013.
- B. **Adjourn:** Chair Jeff Palmer adjourned the meeting.

Respectfully submitted,

Jeff Palmer, Chairman

Glenn Kocher, Secretary