

Nevada Water Environment Association Financial Policies and Procedures

May 2024 (ADOPTED)

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1. Preface

The Nevada Water Environment Association (NWEA or Association) Financial Policies and Procedures Guidance Document will serve as a tool to assist the Treasurer in fulfilling his/her duties. This document contains relevant information that should be reviewed annually by the current Treasurer and updated as needed. Any amendments must be approved by the NWEA Executive Board.

Included in this document are sections that delineate the Treasurer's responsibilities and key financial policies of the Association.

This document was prepared to provide NWEA Treasurers, committee chairs, and Executive Board with a greater awareness and understanding of the Association's financial practices and to help promote consistency in the implementation of established policies and procedures.

All members and others acting on behalf of the Association (or agents of the Association) are bound by the policies herein, and any deviation from established policies or procedures without prior approval of the Executive Board is prohibited.

This document may be amended at any time with a majority vote of approval from the NWEA Executive Board members.

2. Definitions

Association	Nevada Water Environment Association.
Committee Chairs	Any person responsible for the budget, spending and collecting of funds for a committee.
Delegate	WEF Delegate.
Executive Board	Members who are an officer, delegates, and trustee of the NWEA.
Fiscal Year	The Fiscal Year of the Association shall be from July 1 to June 30.
House of Delegates	House of Delegates is the deliberative and representational body of WEF. It advises the Board on matters of strategic direction and public policy development and has authority to elect and remove Trustees only to the extent provided for in the Constitution and Bylaws.

MA	Member Association.
NWEA	Nevada Water Environment Association.
Risk Registry	A document in which to record risks and how they are manage and mitigated.
Section 501(c)(3)	IRS tax-exempt nonprofit organization.
UBI	Unrelated Business Income.

3. Financial Activity Overview for Nonprofit Organizations

1. The Association follows accounting practices that conform to the Generally Accepted Accounting Principles.
2. The Association has systems in place to provide the appropriate information needed by staff and board to make sound financial decisions and to fulfill Internal Revenue Service and state requirements.
3. The Association prepares timely financial statements including the Balance Sheet (or statement of financial position) and Statement of Revenue and Expenses (or statement of financial activities), which are clearly stated and useful for the board and staff.
4. The Association prepares financial statements on a budget versus actual and/or comparative basis to achieve a better understanding of their finances.
5. The Association develops an annual comprehensive operating budget that includes costs for all programs, management and fundraising and all sources of funding. This budget is reviewed and approved by the Executive Board.
6. The Association reconciles all bank accounts monthly.
7. If the Association has billable contracts or other service income, procedures are established for the periodic billing, follow-up, and collection of all accounts, including the documentation that substantiates all billings.
8. Government contracts (e.g., NDEP), purchase of service agreements and grant agreements are in writing and are reviewed by the organization to monitor compliance with all stated conditions. All contracts should be agreed to in writing and not based solely on verbal agreements.

9. Persons employed on a contract basis meet all Federal requirements for this form of employment. Disbursement records are kept so 1099s can be issued at year end.
10. The Association has a policy identifying authorized check signers and the number of signatures required on checks more than specified dollar amounts. See Banking Section.
11. The Association has a written policy related to investments. See the Funds and Investments Section.
12. All reimbursements of the Association are reviewed and approved by the President before payment is made. Certification Board expenses are reviewed and approved by the Certification Board Chair, prior to President approval.
13. The Association has established a reserve of funds to cover unforeseen losses of income, as described in the Risk Register and Reserve Fund Sections.
14. The Association has suitable insurance coverage which is periodically reviewed to ensure the appropriate levels and types of coverage are in place. See Insurance Section for additional information.
15. The Association files IRS form 990's on a timely basis within prescribed Federal timelines.

4. Treasurer Responsibilities

General Policy and Typical Duties

1. The Treasurer's role overlaps between the outgoing Treasurer and incoming Treasurer. See Treasurer Annual Schedule Section for additional detail.
2. The Treasurer is responsible to promptly reviewing all bank statements and to reconcile all accounts each month.
3. All items purchased by the Association must be approved as a part of the annual budget. If an item is not in the approved budget, then it must be presented to the Treasurer and Executive Board for approval. If this item will impact the approved budget, then the Executive Board must approve an adjustment to the budget.

4. New checks shall be ordered by the Treasurer through the bank when necessary. The checkbook should always be kept in a secured location. Online bill pay can also be used in lieu of checks.
5. All income for the NWEA shall be payable in U.S. funds.
6. It is the policy of the NWEA to invoice for services immediately following completion of service. If payment is not received according to schedule, the Treasurer (with approval from the President) may authorize the use of a collection agency. Attempts to collect payments will be noted and kept on file.

Treasurer Annual Schedule

1. The Treasurer duties will run from April to June of the following year. The incoming treasurer's first three months of duty will be to prepare and finalize the budget for the year he/she is responsible.
2. The outgoing Treasurer shall:
 - a. Have the responsibility of closing out the Fiscal Year in which the outgoing Treasurer served including keeping the checkbook and continuing with Treasurer duties until July 31st.
 - b. Meet and discuss with the incoming Treasurer all responsibilities of the position as soon as practicable after the Annual Conference.
 - c. After the Annual Conference, the outgoing Treasurer will transfer the checkbook and all Treasurer duties to the incoming Treasurer.
3. The incoming Treasurer (with assistance as needed from the outgoing Treasurer) shall be responsible for coordinating and developing committee budgets during the transition period between the Annual Conference and the new fiscal year.
4. A detailed schedule can be found in Appendix A.

Treasurer Reporting Requirements

1. The Treasurer shall prepare and submit monthly financial reports to the Executive Board. These reports shall include an Association account balance sheet, an overall FY budget summary, transaction register report, and income/expense itemizations for each committee. Examples are in Appendix B.

Transaction Processing Duties

1. The cash basis of accounting shall be utilized. This accounting method recognizes revenues when they are received and expenses when they are paid.
2. The Treasurer shall manage the procurement, distribution, and use of credit card processing systems and/or equipment. The Treasurer shall consult with the Executive Board before modifying credit card processing vendors or systems, in consideration of fees and other factors pertinent to such use.
3. The Treasurer shall be responsible for maintaining electronic copies of financial records to be stored in a secured location. Financial records that shall be maintained include deposit slips, notices of refunds, banking statements (e.g., checking, savings account, credit card processing etc.), invoices, and contract deposits and final payments.
4. The Treasurer shall keep financial records from the previous fiscal year (July to June) for reference throughout the year. At the expiry of each Treasurer's term, outgoing Treasurer shall deliver stored documents to designated documents storage location and new records to the incoming Treasurer, if required.
5. The Treasurer shall prepare and mail invoices as necessary and in a timely manner to collect payment (e.g., newsletter, etc.).
6. Checks and cash will be deposited on at least a monthly basis.
7. The Treasurer shall ensure that approved invoices or expense vouchers are received prior to any check disbursements. (See Section on Reimbursements.)
8. Loans to members under all circumstances shall be prohibited.
9. No refunds will be allowed for dues.
10. Full refunds for NWEA sponsored conferences/seminars/workshops may be granted if the customer or member requests the refund in writing prior to the stated deadline. If appropriate, an administrative fee may be charged, and this decision will be made by the conference or seminar coordinator based on the published refund policy for that conference or seminar.

Tax Filing and Reporting Responsibilities

1. NWEA tax forms shall be filed no later than November 15th of each year. The Treasurer is responsible for ensuring that the proper forms are filed in a timely manner, coordinating with the Association’s accountant as necessary.
2. The Treasurer shall consult with the Association’s accountant in selection and use of proper Federal tax forms each year, considering current tax code and annual operations of the Association.
3. The Treasurer shall remind NWEA officers, Committee Chairs, and conference/seminar coordinators to use the Association’s tax-exempt number(s) wherever applicable.
4. The Treasurer shall complete W-9 forms, as necessary, for NWEA sponsors or contributors, when requested. This follows Federal tax regulations. It is very important to send these forms to the vendors in a timely manner.
5. The Treasurer shall pay all annual fees for 501(c)(3) state reports by the required due dates.
6. Treasurer shall meet with the Executive Board and review the previous year’s books by August 15.

Insurance Responsibilities

1. The Treasurer shall ensure that the organization secures a comprehensive general liability, workers compensation, and Directors and Officers insurance policies each year. See Insurance Section for additional details on insurance coverage and table below for summary:

Type of Insurance Acquired	Reason for Coverage
General Liability	Protects from “general” claims involving bodily injury and property damage.
Directors and Officers	Protects the organizations directors and officers if they are sued by parties.
Workers Compensation	Provides benefits or medical care for workers who are injured or become ill as a result of their duties.

2. The Treasurer shall consult with the Association’s insurance agent for proper coverage for specific events and obtain necessary insurance riders when necessary with the Association’s simple majority vote.

Contracts Review Responsibilities

1. Committee Chairs shall submit contracts to Treasurer and President for review.
 - a. Contracts typically reviewed through the year include paid staff and venue contracts to hold:
 - i. Sporting events (e.g., golf, bowling, clay shoots, softball, etc.),
 - ii. Meetings (hotel and meal contracts), and
 - iii. Educational seminars (meeting spaces etc.).
 - b. Both the President and Treasurer have the authority to review contracts, but signing authority is defined in Section 13 Contracts. :
 - i. The Treasurer shall be authorized to sign checks of up to \$5,000. Checks over \$5,000 require written approval of the President. Annual Conference expenses shall be paid upon the approval of the Conference Coordinator.
 - c. The President may delegate contract reviews to the Vice President or the Treasurer, or he/she may review contracts. The Treasurer shall consult any of the aforementioned officers when reviewing contracts when there is question as to how to review any particular contract.

Safeguarding Data/Data Protection

The Treasurer shall safeguard and protect all electronic files and hard files against theft. Safeguards against theft shall include:

1. Storing hard files in locked, secure location and transferring hard files when required to do so.
2. Never inserting a thumb drive that holds Association financially sensitive information into a public use computer (e.g., hotel lobby computer, etc.).
3. Never sharing, writing down, or emailing usernames or passwords to Association financial accounts. Outgoing Treasurer shall create accounts for Incoming Treasurer to allow them to create their own username and passwords.
4. Should the Treasurer be made aware of a data breach of any of the Association Financial Accounts, it is the responsibility of the Treasurer to inform the Executive Board.

Annual Conference

1. The NWEA Treasurer shall be the Finance Chairperson and, if requested by the Conference Coordinator, assist in the registration process for the Annual Conference.

2. The NWEA Treasurer shall be responsible for all Annual Conference invoices ensuring prompt payment to the respective vendors.

5. Committee Budget Responsibilities

The NWEA operating budget is subject to approval at the June meeting of the Executive Board. For total revenues and expenditures to be adequately evaluated, each committee is provided a budget based on the actual income and expense from the three years prior to the current year. Committees are asked to evaluate its program(s) and activities and considered anticipated changes in the upcoming year.

1. Committees are expected to develop realistic budgets that consider the necessary program funding. Any changes from the proposed budget provided to them must be made to the Board with a plan on how to execute the new activities. An honest budgetary appraisal from each committee allows the Executive Board to make informed decisions.
2. It is expected that committee budgets be developed which foresee most incomes and expenses. Include, but do not limit to the following items:
 - a. Income/expenses related to seminars or other activities.
 - b. Committee meeting and event expenses.
 - c. Committee mailings (including the cost of the items to be printed and cost of mailing or distributing it).
 - d. Speaker fees and travel related expenses. See Speaker Fees Section.
3. NWEA committees must remain fiscally sound and stay within their approved budgetary constraints. Expenditures of NWEA funds shall not be made without first having determined that funds have been budgeted and are available to cover expected expenditures.
4. Committees shall only expend funds for those items and in those amounts that are included in its approved budget. The specific prior approval of the Executive Board is required to expend funds for unbudgeted items or more than the approved budget. Requests for amendments to NWEA Committee budgets shall be made to the Executive Board. If a Committee budget shortfall is foreseen and/or an unplanned activity is proposed, the request shall be prepared and submitted to the Executive Board for review and consideration in advance of the expenditure. Requests may be submitted in writing to the Treasurer or in person to the Executive Board.
5. It is the policy of the NWEA Executive Board that all committee finances shall be handled through the Association account and budget. Individual committees are

not authorized to have separate accounts, including checking accounts, except for the Certification Board.

6. Committees are required to follow and enforce the financial policies and procedures of the Association.
7. The NWEA Executive Board reserves the right to request documentation and backup information from the committee as it determines necessary to assure financial responsibility. Documentation that is typically required to be kept by committees includes:
 - a. Receipts for happy hours
 - b. Attendance lists for events
 - c. Etc.
8. Committees may develop standing rules that require approval of the Executive Board.
9. Questions pertaining to the Association's budget should be directed to the NWEA Treasurer.

6. Travel Expenses

1. The purpose of this section is to assist Association officers and members to attend meetings approved by the Executive Board and to control expenses for the Association. It clarifies who shall be financially supported to travel and what expenses are approved.
2. A travel and expense budget will be established annually to meet the financial needs of the officers or members traveling for NWEA business.
3. Pre-approval of travel expenses (using the NWEA Travel Pre-Authorization Form) is required for all NWEA travel, except for travel related to Certification Board activities. For travel that is budgeted during the fiscal year, the form shall be submitted to the President and Treasurer for approval at least 2 months prior to travel. For all other travel not budgeted, the pre-approval request shall be made in writing to the Executive Board at least 2 months prior to planned travel departure for out of State travel. For travel within the State, the pre-approval request shall be made in writing to the Executive Board at least 2 months prior to planned departure. The NWEA Travel Pre-Authorization Form may be found in Appendix C.
4. The NWEA will also reimburse the following costs:
 - a. Airfare (economy fair purchased at least 21-days in advance).

- b. Ground transportation (to and from the airport and hotel, plus parking at the departure airport).
 - c. Hotel (single occupancy priced room at the associated conference/event hotel)
 - i. Should the associated conference/event hotel be sold out or unavailable, the Executive Board will consider alternative hotel options on a case-by-case basis.
 - d. Meals (not to exceed the current federal government per diem rate for the City in which event is being held).
5. If an officer or member traveling on NWEA business desires to use a personal vehicle in lieu of airfare and ground transportation, the member may do so and be reimbursed at the current GSA per mile rate for private automobile, provided that the total cost of the private automobile does not exceed that cost which would have been incurred by using the plane and taxi/ride share.

7. Reimbursements

1. For reimbursement, all receipts and reimbursement forms must be submitted to the NWEA Treasurer. The NWEA will not reimburse costs without adequate justification. A copy of the reimbursement form can be found on the NWEA website under the “Forms” page.
2. All receipts shall be submitted to the Treasurer no later than 30 days after the expenditure occurs, or by June 30, or within the fiscal year in which the expense occurred, whichever is sooner. Receipts not submitted in a timely manner may not be reimbursed at the Treasurer’s sole discretion.
3. The NWEA will not reimburse costs associated with:
 - a. Facility/technical tours at WEFTEC or other conferences
 - b. Related events that require additional fees (e.g., sporting tournaments, networking events, pre-conference workshops/seminars)
 - c. Spouse or guest of the representative (including any additional costs for double occupancy rooms)

8. Meal Expenses

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

2. Throughout the year, meals may be provided at the NWEA Executive Board meetings, but this is at the discretion of the President.
3. One dinner is typically provided at the Annual Conference for NWEA Executive Board, Committee Chairs, and invited guests and their spouses (or one guest per Executive Board member), and the Water Environment Federation representative and his/her spouse or guest. The NWEA President or a chosen designee is responsible for making the NWEA Annual Conference meal arrangements.

9. Speaker Fees

1. The Executive Board may reimburse expenses as defined in Section 7, Travel Expenses, incurred by persons who are invited as speakers to participate in NWEA-only sponsored seminars, conferences, workshops, meetings, or training programs. These expenses should be accounted for in the annual budget.
2. Transportation and lodging expenses of invited speakers are not to be paid by NWEA if the speaker is an NWEA member who is attending the seminar as a participant, in addition to making a presentation. Special speakers, who are invited by the conference/seminar organizing committee, may be reimbursed for travel expenses based on the decision of the Executive Board, provided such costs are included in the budget for the event.
3. Speakers' fees are generally not paid, unless these expenses have been budgeted by the conference or seminar coordinator and approved in advance by the Executive Board.
4. Exceptions to this guidance document shall only be permitted in special and unique circumstances, only with the advance approval of the Executive Board, and only if the funds have been budgeted by the conference or seminar coordinator.

10. Nonprofit and Tax-Exempt Provisions

1. The NWEA Federal Tax ID # is 88-0273392.
2. NWEA has been incorporated under state law as a Section 501(c)(3) organization and is prohibited from distributing net income (income above expenses) to individuals who control the organization.
3. NWEA is prohibited from allowing private parties to obtain equity in, or personal financial benefit from the Association.

4. NWEA must provide programs that will serve to benefit the members of the organization and the public rather than private individuals.
5. Earnings received by the NWEA must be dedicated to furthering the mission and goals of the organization.
6. All earnings (income over expenses) are “reinvested” in the program of work of the Association to fulfill the organization’s mission and goals.

Tax-exempt Status

Tax-exempt status means that:

1. Members have the assurance that dollars are being used for the purpose they are being collected, and gain the full benefit of those dollars, without seeing a portion of their donations being spent on taxes.
2. NWEA is exempt from paying corporate federal income tax on income that is derived from programs or activities that are “substantially related” to the purpose or mission for which the organization was formed. A fundraiser or business-related event, such as the Operations Challenge or the Stockholm Junior Water Prize, is exempt if the funds are expended on mission-related educational programs.
3. NWEA is required to pay corporate federal income tax at the standard rate, on any income that is unrelated to its tax-exempt purpose. Such income is called “Unrelated Business Income” or (UBI), and that tax is due and payable on such income as UBIT. Form 990-T is used for filing UBI.
4. Section 501(c)(3) organizations are restricted in how much political and legislative (lobbying) activities they may conduct. Section 501(c)(3) permits organizations to lobby so long as they do not devote a “substantial part” of their activities to attempting to influence legislation. Whether an organization’s attempts to influence legislation, i.e., lobbying, constitute a substantial part of its overall activities is determined based on all the pertinent facts and circumstances in each case. The IRS considers a variety of factors, including the time devoted (by both compensated and volunteer workers) and the expenditures devoted by the organization to the activity, when determining whether the lobbying activity is substantial.
5. An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the

organization advocates the adoption or rejection of legislation. Organizations may involve themselves in issues of public policy without the activity being considered as lobbying.

- a. For example, NWEA can conduct educational meetings, prepare, and distribute educational materials, or otherwise consider public policy issues in an educational manner without jeopardizing their tax-exempt status.
6. Political activities (such as those concerned with the nomination, campaigning on election of specific candidates or political party activities) are not allowed under Section 501(c)(3).
7. Lobbying restrictions do not apply to the U.S. Executive Branch, only the Legislative Branch.
8. Officers and Delegates are personally subject to liability and penalty for failure to comply, per Section 501(c)(3).

11. Conflict of Interest

1. It is the policy of the NWEA to avoid conflicts of interest that may result by contracting for services for the Association or its committees.
2. No Officer or Delegate of the Association may contract to provide services for the Association or its committees.
3. No committee officer may contract with the same committee for services.
4. A member of the Association may contract for services provided that the member is not part of the decision-making process for selecting the contractor.
5. Any work, process, or innovative technology that has been developed or purchased exclusively for the NWEA may not be used by any other person, group or organization without the expressed permission and approval by vote of the Association's Executive Board.
6. Distribution lists or directories comprised of NWEA member's names and organizations (both Association and WEF) may not be released, sold, or used by any person, group, or organization for marketing purposes without the expressed permission and approval of the Association's Executive Board.

12. Contracts

1. The NWEA Treasurer shall ensure that individuals qualifying as independent contractors will be issued IRS Form 1099-Miscellaneous, if compensation is \$600

or more during the fiscal year. The Treasurer shall handle IRS submission responsibilities.

2. Contract reviews and approvals shall be conducted according to the following schedule:
 - a. Contracts with expenses less than \$5,000 – The contract shall be reviewed by the NWEA President or Treasurer. After review and approval, the contract may be signed by the NWEA President or his/her designee.
 - b. Contracts with expenses \$5,000 or greater – The contract shall be reviewed by a minimum of two of the Executive Board members. After review and approval, the contract shall be signed by the NWEA President or his/her designee.

13.Funds and Investments

Operating Funds

1. The operating fund is a savings/checking account for the Association to pay for day-to-day expenses and events such as the Annual Conference, Executive Board activities, and Certification Board activities.
2. The operating fund is currently located in a checking account. There are two checking accounts - one for NWEA and one for the Certification Board.
3. The Association Treasurer shall be responsible to manage all Association funds; to protect, preserve, and maintain cash and investments placed in his/her trust on behalf of the members of the Association.
4. An adequate percentage of Association funds shall be maintained in liquid short-term funds that can be withdrawn if necessary, to meet the disbursement requirements. Investments shall be in FDIC-issued certificates of deposit and money market savings accounts.
5. No common stock, preferred stock, or real estate will be purchased.
6. Any and all interest income earned from investments may be used as current fiscal year operating funds. The budget will reflect such anticipated revenues.
7. Upon the approval of the Executive Board, any investment portfolio shall be diversified to avoid incurring unreasonable and avoidable risk.

8. Due to FDIC limitations, monies greater than \$250,000 (if applicable) invested in one financial institution shall be reviewed by the Treasurer.

Reserve Fund

1. The creation and maintenance of an adequate reserve fund is a fundamental tenet of sound financial management. The NWEA shall establish a “reserve fund” to provide the Association with financial security in the case of unforeseen events and loss of income.
2. The reserve fund policy is intended to establish reserves to maintain the financial viability of the Association. The amount which the Association has determined appropriate is equal to a minimum one year of operating expenses.
3. The reserve fund is currently located in a High Yield Money Market account.
4. Reserve monies shall be invested to maximize interest returns without jeopardizing principal.
5. The maximum amount that the FDIC insures for this account is \$250,000. The Treasurer should try to maintain the balance in this account below this threshold, unless it directly conflicts with the goals listed in this section.
6. The reserve fund shall be adjusted periodically to reflect inflation based on the cost of the planned loss of income or negative events listed in the Risk Registry.
7. The reserve fund shall be used for emergency purposes, which will be defined by the Risk Registry and the Executive Board.
8. A majority vote (67% or greater) of the Executive Board members is required to initiate policy changes pertaining to the reserve fund or to authorize any withdrawals.
9. The associated name on the reserve account will be transferred as outlined in Banking Section.

Strategic Spending

In the event income exceeds the operating and reserve fund needs, the Treasurer shall annually evaluate how best to manage the funds.

14. Banking

Bank Signatures

1. The Association shall follow each financial institution's requirements for updating the NWEA Bank Signature Authority. The current President, Vice President, and Treasurer have Signature Authority.
2. The list of Key Executives requires updating each year. The list of Key Executives includes: Past President, President, Vice-President, Treasurer, and the Delegate. The Secretary's name may be added as well.
3. The Treasurer shall ensure that Signatory Cards are updated on an annual basis.
4. Withdrawals from the savings account may require two signatures of the Executive Board members who have the proper authorization.
5. An updated list of the Association's officers needs to be given to each financial institution and to WEF on an annual basis so that they can update their records.

Credit Card Processing

1. Credit card processing is handled by the Treasurer, or his/her designee.
 - a. The Treasurer shall reconcile the credit card processing account monthly and transfer month ending balances to the Association's checking account.
 - b. The Treasurer shall maintain an electronic record within the Association's Quicken financial software for all financial transactions made using the credit card processing system.
 - c. The Treasurer shall have the authority to issue refunds using credit card processing account; and the Treasurer shall coordinate the protocol for using of the credit card processing account to staff.
2. Information to obtain when processing credit cards includes cardholder's name, card type, card number, expiration date, transaction amount, mailing address & zip code, phone number. A receipt should always be made available for all transactions.

15. Insurance and Liability

General Liability

1. NWEA shall obtain General Liability Insurance. General liability insurance provides for coverage for bodily injury and property damage for which the

Association is deemed to be responsible. This policy provides for legal defense costs as well as for damages.

2. Additional coverage options shall be acquired as necessary such as:
 - a. Director's & officer's liability coverage;
 - b. Workers compensation (as required by NDEP Wastewater Certification Contract);
 - c. Fidelity bond (protection for loss due to an embezzlement of Association funds);
 - d. Event cancellation insurance;
 - e. Umbrella policy, etc.
 - f. The Executive Board shall be responsible for determining whether any such coverages are to be secured.

16. Third-Party Vendors

1. The Association uses third parties to conduct day to day operations. PayPal, square, and banking institutions, are examples of third parties the Association uses.
2. When using third parties it is the responsibility of the Treasurer to ensure the entity is safe, uses current internet security protocol, and has identity protection insurance.
3. Liability Claims
 - a. Here is example disclaimer language the Association can include at the front of all presentations.
 - b. "Statements of fact and opinion expressed are those of the author(s) and presenter(s). Nevada Water Environment Association, NWEA, assumes no responsibility for the content, nor do they represent official policy of the Association."

17. Physical Property Controls

1. Physical property shall include such items as computers, software, printers, cameras, projectors, camcorders, clothes, banners, display boards, etc. purchased by the Association or donated to the Association for the purpose of conducting the activities of the Association.
2. The Executive Board shall approve the use, location, and person responsible for each physical property item.
3. All physical property purchased shall be paid in full and not in partial payments with interest charges.

4. Requests for new physical property shall be discussed and approved by the Executive Board.

18.Surplus Property Disposal

1. It is the policy of the Association to dispose of surplus equipment in a manner most advantageous to NWEA. Such items can be sold, disposed of through a fee-required take back program (i.e., a fee is required for an organization to dispose of an item such as a used computer), or simply disposed in accordance with applicable regulations if the Executive Board believes that is the proper fate of the equipment.
2. Surplus equipment is defined as NWEA-owned equipment, materials, and supplies that are no longer needed. This can include equipment that has reached the end of its useful life and whose continued use is not economical due to excessive repair or operation costs, and property that has become obsolete due to changes in technology.
3. The Treasurer shall be responsible for carrying out this policy.
4. The Executive Board shall review and authorize disposal.

19.Records Management

1. The Treasurer shall assist the NWEA Secretary in matters pertaining to file management, financial record retention, and the preservation of Association documents.
2. The Association Treasurer, Secretary and President shall work collaboratively to archive and destroy files each year in accordance with the Records Management Guidance Document. A copy of the Records Management Guidance Document can be found in Appendix D.

Access to Association Records

1. In accordance with federal law, it is the policy of the NWEA to make available copies of the following records of the Association to any person:
 - c. most recently filed IRS Form 990,
 - d. not-for-profit tax-exempt status letter from IRS,
 - e. financial statement including balance sheet, and
 - f. income statement for the most recent month.
2. If requested by mail or email, copies shall be provided within 30 days of the request.

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

Appendix A: Treasurer Schedule

1. April

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. Incoming Treasurer begins pre-term budgeting with outgoing Treasurer's assistance.
- c. Outgoing Treasurer continues fiduciary treasurer duties during the transition period from April to July.
- d. Outgoing Treasurer presents a financial summary report during the NWEA business luncheon at the Annual Conference.
- e. After the Annual Conference, the outgoing and incoming Treasurers update the Bank Signature Authority, Credit Card, and updated Executive Board List. See Bank Section.
- f. Update the Secretary of State Annual Officer Filing; there is a \$50 fee.
- g. Insurance renewals are due in April, GL, WC, DO; Event cancellation policy.
- h. Quicken subscription – annual renewal due May 1st

2. May

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. Incoming Treasurer sends committees copies of their budget to review.
- c. Outgoing Treasurer reports income statement for April at the NWEA executive board meeting.
- d. Begin preparing for close of fiscal year.

3. June

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. Committees complete their budget review and provide feedback to the incoming Treasurer no later than June 1st.
- c. President and Treasurer may meet to discuss all committee budgets.
- d. Outgoing Treasurer reports income statement for May at the NWEA executive board meeting.
- e. Executive Board reviews NWEA budget. Final budget to be approved no later than June 30th.
- f. Full handover of fiduciary responsibilities from outgoing Treasurer to incoming Treasurer to be completed by June 30th.
- g. Taxes are due by November 15th. Contact Accountant to file extension for taxes.

4. July

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. Treasurer begins board term for his/her formal fiduciary term.

- c. The Association budget shall be a one-year budget to provide financial planning stability and historical information.
 - d. Outgoing Treasurer reports income statement for June at the NWEA executive board meeting.
 - e. Submit fiscal year financials to Accountant for tax preparation by July 31st.
5. August
 - a. Download previous month bank statements and send Cert statement to Program Administrator.
 - b. The Treasurer and Secretary shall meet during the first two weeks of August to archive and destroy Association files per the Records Management Section.
 - c. Program Administrator to provide 1099 tax forms to Treasurer for salary and funded in-kind services.
 - d. New budget for the year is distributed to all committee chairpersons and officers.
 - e. Treasurer reports income statement for July at the NWEA executive board meeting.
6. September
 - a. Download previous month bank statements and send Cert statement to Program Administrator.
 - b. Treasurer reports income statement for August at the NWEA executive board meeting.
 - c. Contact Accountant on status of taxes.
7. October
 - a. Download previous month bank statements and send Cert statement to Program Administrator.
 - b. Treasurer reports income statement for September at the NWEA executive board meeting.
 - c. Contact Accountant on status of taxes.
8. November
 - a. Download previous month bank statements and send Cert statement to Program Administrator.
 - b. Treasurer reports income statement for October at the NWEA executive board meeting.
 - c. Association's taxes are due to the IRS no later than November 15. Review and have Past-President or designee sign tax return once finalized by CPA.
9. December
 - a. Download previous month bank statements and send Cert statement to Program Administrator.
 - b. Treasurer reports income statement for November at the NWEA executive board meeting.
10. January

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. Treasurer reports income statement for December at the NWEA executive board meeting.

11. February

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. If requested by the President-Elect, the Treasurer will estimate large-expenditure line items for the coming year's budget.
- c. Treasurer reports income statement for January at the NWEA executive board meeting.

12. March

- a. Download previous month bank statements and send Cert statement to Program Administrator.
- b. Treasurer reports income statement for February at the NWEA executive board meeting.

Appendix B: Monthly Financial Reports Example

SUMMARY

Nevada Water Environment Association
 2023/24 Budget - Approved by member vote at XX/2023 Business Meeting
 July 1, 2023 to Jan 31, 2024
Budget Summary



Item Description	2022/23 ACTUALS			2023/24 ROLLING (as of Jan 31 2024)			2023/24 APPROVED BUDGET		
	Revenues	Expenses	NET	Revenues	Expenses	NET	Revenues	Expenses	NET
1 Annual Conference	\$ 50,077.86	\$ 52,787.42	\$ (2,709.56)	\$ 24,823.88	\$ 44,616.73	\$ (19,792.85)	\$ 42,000.00	\$ 52,400.00	\$ (10,400.00)
2 Tri-State Conference	\$ 60,000.00	\$ 1,008.00	\$ 58,992.00	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 12,000.00	\$ 1,000.00	\$ 11,000.00
3 WEF Rebates	\$ 7,322.50	\$ -	\$ 7,322.50	\$ 3,690.00	\$ -	\$ 3,690.00	\$ 3,000.00	\$ -	\$ 3,000.00
4 Certification Program	\$ 60,673.30	\$ 51,408.21	\$ 9,265.09	\$ 34,801.70	\$ 30,452.32	\$ 4,349.38	\$ 104,120.00	\$ 70,825.00	\$ 33,295.00
5 Golf Tournament	\$ 440.00	\$ 11,144.17	\$ (10,704.17)	\$ 10,782.54	\$ 620.54	\$ 10,162.00	\$ 9,500.00	\$ 12,000.00	\$ (2,500.00)
6 Publications/Website	\$ 500.00	\$ 3,287.95	\$ (2,787.95)	\$ 503.00	\$ 13,354.10	\$ (12,851.10)	\$ 1,000.00	\$ 12,500.00	\$ (11,500.00)
7 Executive Board Activities	\$ 146.16	\$ 646.67	\$ (500.51)	\$ 163.64	\$ 15,753.92	\$ (15,590.28)	\$ 2,100.00	\$ 27,260.00	\$ (25,160.00)
8 Education and Public Outreach	\$ 1,685.00	\$ 13,603.12	\$ (11,918.12)	\$ 734.86	\$ 5,458.57	\$ (4,723.71)	\$ 5,400.00	\$ 22,500.00	\$ (17,100.00)
9 Operations Challenge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 NWEA Only Membership	\$ 514.15	\$ -	\$ 514.15	\$ 778.41	\$ -	\$ 778.41	\$ 900.00	\$ -	\$ 900.00
TOTAL	\$ 181,358.97	\$ 133,885.54	\$ 47,473.43	\$ 151,278.03	\$ 110,256.18	\$ 41,021.85	\$ 180,020.00	\$ 198,485.00	\$ (18,465.00)

Net Worth - As of 1/31/2024

2/20/2024

Page 1

Account	1/31/2024 Balance
ASSETS	
Cash and Bank Accounts	
Certifications	76,165.15
Executive	157,099.62
Reserve Account	48,878.36
TOTAL Cash and Bank Accounts	282,143.13
TOTAL ASSETS	282,143.13
<hr/>	
LIABILITIES	0.00
<hr/>	
OVERALL TOTAL	282,143.13

Transaction Report							
7/1/2023 through 1/31/2024							
Date	Account	Num	Description	Memo	Category	Tag	Amount
7/6/2023	Certifications		Cert Program Exams/Renewals	Timothy Clark PMT	4. Certification Program_Income:Exams-Renewals		\$ 192.85
7/7/2023	Certifications		Cert Program Exams/Renewals	Marcus Smith CSO	4. Certification Program_Income:Exams-Renewals		\$ 192.85
7/11/2023	Certifications	S	Ashley Jacobson Bill Payment		4. Certification Program_Expenses:Postage		\$ (85.62)
					4. Certification Program_Expenses:Office Supplies		\$ (427.49)
					4. Certification Program_Expenses:Telephone		\$ (50.00)
					4. Certification Program_Expenses:Internet		\$ (75.00)
				Storage	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
				Mailchimp	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
7/11/2023	Certifications		One Water Services Bill Payment	PA Hours June 2023	4. Certification Program_Expenses:Program Administrator		\$ (2,904.50)
7/12/2023	Certifications		State Of Nevada Controller	NDEP Reimbursement	4. Certification Program_Income:NDEP Reimbursement		\$ 2,451.97
7/12/2023	Certifications		Cert Program Exams/Renewals	Jose Acevado CSO	4. Certification Program_Income:Exams-Renewals		\$ 192.85
7/31/2023	Certifications		Cert Program Exams/Renewals	Austin Kinser CSO	4. Certification Program_Income:Exams-Renewals		\$ 130.00
7/31/2023	Certifications		Cert Program Exams/Renewals	Jon Yoffee PMT W/ Late fee	4. Certification Program_Income:Exams-Renewals		\$ 210.00
7/31/2023	Certifications		State Of Nevada Controller	NDEP Reimbursement	4. Certification Program_Income:NDEP Reimbursement		\$ 2,520.49
7/31/2023	Certifications		Cert Program Exams/Renewals	Terry Maestas PMT	4. Certification Program_Income:Exams-Renewals		\$ 130.00
7/31/2023	Certifications		Cert Program Exams/Renewals	J Holzgrafe	4. Certification Program_Income:Exams-Renewals		\$ 130.00
8/15/2023	Certifications		Cert Program Exams/Renewals	MATT B, CHRIS B, REID E, JEREMY G...SEE AUG DEPO	4. Certification Program_Income:Exams-Renewals		\$ 1,344.95
8/22/2023	Certifications		Cert Program Exams/Renewals	CARLTON U, JOHN B, DOMINIC M	4. Certification Program_Income:Exams-Renewals		\$ 443.45
8/28/2023	Certifications		One Water Services Bill Payment	PA Hours JULY 2023	4. Certification Program_Expenses:Program Administrator		\$ (3,145.00)
8/28/2023	Certifications		Assn. Of Boards Of Certification Bill	T21584 VOLUNTARY JULY 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (70.00)
8/28/2023	Certifications		Assn. Of Boards Of Certification Bill	T21585 MANDATORY JULY 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (490.00)
8/28/2023	Certifications	S	Ashley Jacobson Bill Payment	JULY POSTAGE	4. Certification Program_Expenses:Postage		\$ (156.04)
				JULY INT	4. Certification Program_Expenses:Internet		\$ (75.00)
				JULY PHONE	4. Certification Program_Expenses:Telephone		\$ (50.00)
				STORAGE	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
				MAIL CHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
8/29/2023	Certifications		Assn. Of Boards Of Certification Bill	T21546 VOLUNTARY JUNE 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (105.00)
8/29/2023	Certifications		Cert Program Exams/Renewals	JOSE A, JERRY G, SAMSON K	4. Certification Program_Income:Exams-Renewals		\$ 200.60
8/29/2023	Certifications		Assn. Of Boards Of Certification Bill	T21547 MANDATORY JUNE 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (175.00)
8/31/2023	Certifications		Cert Program Exams/Renewals	JOHN Y, PAM P, CARLO C, DAVID L, ROBERT L, GARY	4. Certification Program_Income:Exams-Renewals		\$ 870.00
9/1/2023	Certifications		Cert Program Exams/Renewals	MATTHEW BALL REFUND	4. Certification Program_Income:Exams-Renewals		\$ (200.00)
9/7/2023	Certifications		Cert Program Exams/Renewals	Jeremy Gillam, Robert Hoenck, Miguel Flores, Tysor	4. Certification Program_Income:Exams-Renewals		\$ 636.30
9/13/2023	Certifications		One Water Services Bill Payment	PA Hours AUG 2023	4. Certification Program_Expenses:Program Administrator		\$ (2,534.50)
9/13/2023	Certifications	S	Ashley Jacobson Bill Payment		4. Certification Program_Expenses:Postage		\$ (137.66)
					4. Certification Program_Expenses:Travel and Training		\$ (688.41)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
				STORAGE	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
					4. Certification Program_Expenses:Internet		\$ (75.00)
					4. Certification Program_Expenses:Telephone		\$ (50.00)
9/19/2023	Certifications		Cert Program Exams/Renewals	See Credit Card Tracking Report	4. Certification Program_Income:Exams-Renewals		\$ 838.80
9/21/2023	Certifications		Cert Program Exams/Renewals	Donavan Bates, Gina Castruita, Floyd Johnson, Gera	4. Certification Program_Income:Exams-Renewals		\$ 636.30
9/25/2023	Certifications		Assn. Of Boards Of Certification Bill	T21627 Voluntary Aug 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (105.00)
9/25/2023	Certifications		Assn. Of Boards Of Certification Bill	T21626 Mandatory Aug 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (350.00)

Transaction Report							
7/1/2023 through 1/31/2024							
9/26/2023	Certifications		Cert Program Exams/Renewals	John yoffee, Robert Carroll w/ late fee	4. Certification Program_Income:Exams-Renewals		\$ 250.60
9/26/2023	Certifications		State Of Nevada Controller	NDEP Reimbursement	4. Certification Program_Income:NDEP Reimbursement		\$ 2,332.62
9/27/2023	Certifications		Cert Program Exams/Renewals	Hugo Acosta	4. Certification Program_Income:Exams-Renewals		\$ 192.85
9/29/2023	Certifications		Cert Program Exams/Renewals	John Yoffee PMT	4. Certification Program_Income:Exams-Renewals		\$ 200.00
10/2/2023	Certifications		Cert Program Exams/Renewals	Justin Presney, Floyd Johnson	4. Certification Program_Income:Exams-Renewals		\$ 453.10
10/6/2023	Certifications		State Of Nevada Controller		4. Certification Program_Income:NDEP Reimbursement		\$ 312.00
10/10/2023	Certifications		Cert Program Exams/Renewals	Daniel Schneider, Greg Vanleer, Norene Chambers	4. Certification Program_Income:Exams-Renewals		\$ 443.45
10/10/2023	Certifications		Cert Program Exams/Renewals	William Johnson	4. Certification Program_Income:Exams-Renewals		\$ 125.30
10/13/2023	Certifications		One Water Services Bill Payment	PA Hours SEP 2023	4. Certification Program_Expenses:Program Administrator		\$ (2,950.75)
10/13/2023	Certifications	S	Ashley Jacobson Bill Payment		4. Certification Program_Expenses:Postage		\$ (133.96)
					4. Certification Program_Expenses:Office Supplies		\$ (50.88)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
				STORAGE	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
					4. Certification Program_Expenses:Telephone		\$ (50.00)
					4. Certification Program_Expenses:Internet		\$ (75.00)
10/13/2023	Certifications		Cert Program Exams/Renewals	Roger Brown	4. Certification Program_Income:Exams-Renewals		\$ 125.30
10/20/2023	Certifications		State Of Nevada Controller		4. Certification Program_Income:NDEP Reimbursement		\$ 2,347.65
10/23/2023	Certifications		Cert Program Exams/Renewals	Yenmor Zelaya, Aaron Stephenson, Donovan Bates	4. Certification Program_Income:Exams-Renewals		\$ 578.55
10/24/2023	Certifications		Cert Program Exams/Renewals	Reid Engstrom, David McBride	4. Certification Program_Income:Exams-Renewals		\$ 385.70
10/31/2023	Certifications		Bank Adjustment	UNACCOUNTED LATE FEE CASH DEPOSIT	4. Certification Program_Income:Exams-Renewals		\$ 80.00
10/31/2023	Certifications		Cert Program Exams/Renewals	CASH/CHECK Deposit see OCT BANK DEPOSIT FILE	4. Certification Program_Income:Exams-Renewals		\$ 1,170.00
11/2/2023	Certifications		Cert Program Exams/Renewals	WQA EXAM AND UPGRADE GLEN TENORIO	4. Certification Program_Income:Exams-Renewals		\$ 298.85
11/3/2023	Certifications		Cert Program Exams/Renewals	IWI EXAM DAVID BROWN	4. Certification Program_Income:Exams-Renewals		\$ 192.85
11/3/2023	Certifications		State Of Nevada Controller		4. Certification Program_Income:NDEP Reimbursement		\$ 1,939.91
11/3/2023	Certifications		Assn. Of Boards Of Certification Bill	T21703 Voluntary Sep 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (175.00)
11/3/2023	Certifications		Assn. Of Boards Of Certification Bill	T21702 Mandatory Sep 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (350.00)
11/10/2023	Certifications	S	Ashley Jacobson Bill Payment		4. Certification Program_Expenses:Postage		\$ (56.13)
					4. Certification Program_Expenses:Office Supplies		\$ (56.38)
					4. Certification Program_Expenses:Travel and Training		\$ (283.87)
					4. Certification Program_Expenses:Telephone		\$ (50.00)
					4. Certification Program_Expenses:Internet		\$ (75.00)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
				STORAGE	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
11/10/2023	Certifications		One Water Services Bill Payment	PA Hours OCT 2023 RFP TIME	4. Certification Program_Expenses:Program Administrator		\$ (3,302.25)
11/16/2023	Certifications		Cert Program Exams/Renewals	Michael Butte, Nicholas Gil, Yenmor Zelaya, Gary W	4. Certification Program_Income:Exams-Renewals		\$ 723.15
11/20/2023	Certifications		Executive Board TRANSFER	ABC ANNUAL FEE	4. Certification Program_Expenses:ABC Dues		\$ (600.00)
11/27/2023	Certifications		Assn. Of Boards Of Certification Bill	T21736 Voluntary OCT 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (175.00)
11/27/2023	Certifications		Assn. Of Boards Of Certification Bill	T21735 Mandatory OCT 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (140.00)
11/28/2023	Certifications		Cert Program Exams/Renewals	Hugo Acosta Exam & Renewal	4. Certification Program_Income:Exams-Renewals		\$ 318.15
11/29/2023	Certifications		Cert Program Exams/Renewals	Todd Kirsten, Elaine Sanchez, John Bauer, Thomas P	4. Certification Program_Income:Exams-Renewals		\$ 838.65
11/30/2023	Certifications		Cert Program Exams/Renewals	Ryan B, John C, Chris S, Vincent S, Chris A, SEE DEPO	4. Certification Program_Income:Exams-Renewals		\$ 1,300.00
12/7/2023	Certifications		Cert Program Exams/Renewals	Kelly Hale IWI	4. Certification Program_Income:Exams-Renewals		\$ 125.30
12/14/2023	Certifications		Cert Program Exams/Renewals	Eddie Granil, Jaykelee Grant, David Brown, Samson	4. Certification Program_Income:Exams-Renewals		\$ 636.30
12/15/2023	Certifications	S	Ashley Jacobson Bill Payment		4. Certification Program_Expenses:Postage		\$ (209.84)
				Annual Fee	4. Certification Program_Expenses:PO Box		\$ (230.00)
					4. Certification Program_Expenses:Office Supplies		\$ (401.11)

Transaction Report							
7/1/2023 through 1/31/2024							
				Storage	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
					4. Certification Program_Expenses:Internet		\$ (75.00)
					4. Certification Program_Expenses:Telephone		\$ (50.00)
				WPI	4. Certification Program_Expenses:Travel and Training		\$ (1,587.06)
12/15/2023	Certifications		One Water Services Bill Payment	PA Hours Aug 2023	4. Certification Program_Expenses:Program Administrator		\$ (2,349.50)
12/20/2023	Certifications		State Of Nevada Controller		4. Certification Program_Income:NDEP Reimbursement		\$ 2,403.51
12/27/2023	Certifications		Cert Program Exams/Renewals	Reid Engstrom	4. Certification Program_Income:Exams-Renewals		\$ 192.85
12/29/2023	Certifications		Cert Program Exams/Renewals	Benjamin Aranio PMT	4. Certification Program_Income:Exams-Renewals		\$ 130.00
12/29/2023	Certifications		Cert Program Exams/Renewals	Damian Kiraly PMT	4. Certification Program_Income:Exams-Renewals		\$ 130.00
1/2/2024	Certifications		Cert Program Exams/Renewals	Michael R, Don P, Jessica J, Miguel G, David R, Patricia	4. Certification Program_Income:Exams-Renewals		\$ 1,041.30
1/12/2024	Certifications		Assn. Of Boards Of Certification Bill	T21901 Voluntary Nov 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (280.00)
1/12/2024	Certifications		Assn. Of Boards Of Certification Bill	T21900 Mandatory 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (315.00)
1/17/2024	Certifications	S	Ashley Jacobson Bill Payment		4. Certification Program_Expenses:Postage		\$ (85.07)
				per diem and airfare	4. Certification Program_Expenses:Travel and Training		\$ (466.80)
					4. Certification Program_Expenses:Internet		\$ (75.00)
					4. Certification Program_Expenses:Telephone		\$ (50.00)
				Storage	4. Certification Program_Expenses:Miscellaneous		\$ (44.50)
1/17/2024	Certifications		One Water Services Bill Payment	PA Hours Dec 2023	4. Certification Program_Expenses:Program Administrator		\$ (2,738.00)
1/22/2024	Certifications		Cert Program Exams/Renewals	Diponte, Sandoval, Huskin, Kim, Guzman, Ermi, Mcfarland	4. Certification Program_Income:Exams-Renewals		\$ 1,147.30
1/29/2024	Certifications		Cert Program Exams/Renewals	Arager, Farrar, Nikolov, Oles, Kendrick, Martinez, Fisher	4. Certification Program_Income:Exams-Renewals		\$ 1,436.50
1/29/2024	Certifications		Cert Program Exams/Renewals	Lovett, Mcfarland, Romero	4. Certification Program_Income:Exams-Renewals		\$ 578.55
1/31/2024	Certifications		Assn. Of Boards Of Certification Bill	T21937 Voluntary Dec 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Voluntary Exams		\$ (350.00)
1/31/2024	Certifications		Assn. Of Boards Of Certification Bill	T21936 Mandatory Dec 2023	4. Certification Program_Expenses:ABC Testing Service:ABC Mandatory Exams		\$ (245.00)
1/31/2024	Certifications		Cert Program Exams/Renewals	See January Bank Deposit	4. Certification Program_Income:Exams-Renewals		\$ 1,450.00
7/1/2023 through 1/31/2024							
7/5/2023	Executive		Suey K. Huey Bill Payment	EB Meal Reimbursements	7. Executive Board Activities_Expenses:Meals		\$ (419.00)
7/6/2023	Executive	S	Sabrina Dodos Bill Payment	Board Member T-shirts	7. Executive Board Activities_Expenses:Activities Pins		\$ (498.85)
				Weftec Reg	7. Executive Board Activities_Expenses:Travel and Training		\$ (610.00)
				SNACKS/DRINKS FOR NWEA TENT	5. Golf Tournament_Expenses		\$ (220.54)
45114	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 270.00
7/11/2023	Executive	S	Ashley Jacobson Bill Payment		7. Executive Board Activities_Expenses:Storage		\$ (44.50)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
				TSS Party Supplies	7. Executive Board Activities_Expenses:NWEA Networking Meeting - South		\$ (148.23)
7/14/2023	Executive		Leach Microbial	Microscope Class	8. Education_Expense:Technical Seminars		\$ (4,761.93)
7/18/2023	Executive	1628	Check 1628 Pahn Management	Website Development	6. Publications_Expenses:Web Design Services		\$ (7,900.00)
7/28/2023	Executive		David Williams Bill Payment	EB Lunch	7. Executive Board Activities_Expenses:Meals		\$ (106.71)
8/3/2023	Executive		Wixpos Deposit	NWEA Membership; Matt Williams, Charles Catello	10. NWEA Only Membership		\$ 57.66
8/4/2023	Executive		Wixpos Deposit	NWEA Membership; Baron Wolt	10. NWEA Only Membership		\$ 28.83
8/11/2023	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 810.00
8/11/2023	Executive		Wixpos Deposit	NWEA Membership Hannah Duncan	10. NWEA Only Membership		\$ 28.83
8/16/2023	Executive		Wixpos Deposit	NWEA Membership; Jeremy Gillam, Derick Pattinson	10. NWEA Only Membership		\$ 57.66
8/16/2023	Executive	1629	Check 1629 Craig Kelman	NWEA WEB Q2-2023	6. Publications_Expenses:Web Design Services		\$ (791.85)
8/16/2023	Executive	S	Paypal Des Transfer	Collections Class	8. Education_Income:Educational Seminars-Classes		\$ 284.60
				Microscope Class	8. Education_Income:Educational Seminars-Classes		\$ 390.26

Transaction Report							
7/1/2023 through 1/31/2024							
				Golf Registrations	5. Golf Tournament_Income		\$ 9,159.15
8/18/2023	Executive		Wixpos Deposit	NWEA Membership; Max Sosa	10. NWEA Only Membership		\$ 28.83
8/21/2023	Executive		Wixpos Deposit	NWEA Membership; Jeremy Wilson. Erwin Jeffrey	10. NWEA Only Membership		\$ 57.66
8/28/2023	Executive		Michael Rawlins Bill Payment	Wef-Tech Reg and flight	7. Executive Board Activities_Expenses:Travel and Training		\$ (1,172.95)
8/28/2023	Executive	S	Sabrina Dodos Bill Payment	FLIGHT TO WEFTECH	7. Executive Board Activities_Expenses:Travel and Training		\$ (219.97)
				WEFTECH NWEA DINNER	7. Executive Board Activities_Expenses:NWEA Networking Meeting - Fall		\$ (187.50)
				GODADDY EMAIL ACCOUNT	6. Publications_Expenses:Web Design Services		\$ (2,481.12)
				NWEA SWAG SHIPMENT	7. Executive Board Activities_Expenses:Activities Pins		\$ (13.24)
				WEFTECH NWEA DINNER	7. Executive Board Activities_Expenses:NWEA Networking Meeting - South		\$ (187.50)
8/29/2023	Executive	1630	Check 1630 WEF	SJWP SPONSORSHIP	8. Education_Expense:University-College Sponsorships;SJWP		\$ (597.23)
8/31/2023	Executive	S	CRAIG KELMAN AND CCWD	CRAIG KELMAN WATER SPOT ADDS	6. Publications_Income		\$ 503.00
				CCWRD COLLECTIONS CLASS REGISTRATION	8. Education_Income:Educational Seminars-Classes		\$ 60.00
8/31/2023	Executive		Wixpos Deposit	NWEA Membership; Neil Volk	10. NWEA Only Membership		\$ 28.83
9/8/2023	Executive		Wixpos Deposit	NWEA Membership; Jeffrey Alsens	10. NWEA Only Membership		\$ 28.83
9/13/2023	Executive		One Water Services Bill Payment	PA Hours Aug 2023	7. Executive Board Activities_Expenses:Program Administrator		\$ (1,036.00)
9/13/2023	Executive	S	Ashley Jacobson Bill Payment	Tri-state Networking	7. Executive Board Activities_Expenses:NWEA Networking Meeting - South		\$ (584.25)
				Storage	7. Executive Board Activities_Expenses:Storage		\$ (44.50)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
9/13/2023	Executive		Cody Mcdougall Bill Payment	NWEA Networking NORTH	7. Executive Board Activities_Expenses:NWEA Networking Meeting - Fall		\$ (302.44)
9/14/2023	Executive		Wixpos Deposit	NWEA Membership; Dan Wonders	10. NWEA Only Membership		\$ 28.83
9/14/2023	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 210.00
9/20/2023	Executive		Wixpos Deposit	NWEA Membership; Mary Murphy	10. NWEA Only Membership		\$ 28.83
9/25/2023	Executive		Wixpos Deposit	NWEA Membership; Wiliam Bays	10. NWEA Only Membership		\$ 28.83
9/26/2023	Executive		Michael Rawlins Bill Payment	EMAIL ACCOUNT PURCHASE (2-YEARS)	6. Publications_Expenses:Web Design Services		\$ (1,080.00)
9/27/2023	Executive		Paypal Des Transfer	Golf Tournament; TJM Studios	5. Golf Tournament_Income		\$ 964.61
9/29/2023	Executive		Wixpos Deposit	Bowling; Norene Chambers 4-person	7. Executive Board Activities_Income:Miscellaneous		\$ 77.38
10/2/2023	Executive		Wixpos Des Wixpos	Bowling; Blake Gonska 2 team 1 lane sponsor	5. Golf Tournament_Income		\$ 349.26
10/4/2023	Executive		Wixpos Des Wixpos	NWEA MEMBER CHRIS BAKER	10. NWEA Only Membership		\$ 28.83
10/11/2023	Executive		Wixpos Des Wixpos	Bowling; Brian Carlson Team	5. Golf Tournament_Income		\$ 77.38
10/11/2023	Executive	1632	Check 1632	GSR ANNUAL CONF FINAL PAYMENT	1. Annual Conference_Expenses		\$ (28,616.73)
10/13/2023	Executive		Suey K. Huey Bill Payment	EB Meal Reimbursements	7. Executive Board Activities_Expenses:Meals		\$ (357.82)
10/13/2023	Executive		Wixpos Des Wixpos	Bowling; Sabrina Dodos team, Keli Callahan Team	5. Golf Tournament_Income		\$ 154.76
10/13/2023	Executive	S	Ashley Jacobson Bill Payment		7. Executive Board Activities_Expenses:Storage		\$ (44.50)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
10/13/2023	Executive	1631	Check 1631	WPI ANNUAL PAYMENT CERT ACCOUNT????	7. Executive Board Activities_Expenses:Misc. Activities		\$ (600.00)
10/16/2023	Executive		Wixpos Des Wixpos	Bowling; Esther Franco Team	5. Golf Tournament_Income		\$ 77.38
10/16/2023	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 510.00
10/20/2023	Executive	1633	Check 1633	Palace Station DEPOSIT	1. Annual Conference_Expenses		\$ (16,000.00)
10/23/2023	Executive		Wixpos Des Wixpos	NWEA MEMBER BLAKE ACTON	10. NWEA Only Membership		\$ 28.83
10/23/2023	Executive		Michael Rawlins Bill Payment	EMAIL ACCOUNT PURCHASE (2-YEARS)	6. Publications_Expenses:Web Design Services		\$ (1,101.13)
10/26/2023	Executive		David Williams Bill Payment	EB Lunch	7. Executive Board Activities_Expenses:Meals		\$ (113.22)
10/26/2023	Executive	S	Sabrina Dodos Bill Payment	WEFTEC HOTEL	7. Executive Board Activities_Expenses:Travel and Training		\$ (868.80)
				BOWLING TOURNAMENT VENUE	5. Golf Tournament_Expenses		\$ (400.00)
				NDEP/NWEA MIXER FLIGHT	7. Executive Board Activities_Expenses:Travel and Training		\$ (331.96)
				NDEP/NWEA MIXER HOTEL	7. Executive Board Activities_Expenses:Travel and Training		\$ (147.00)
				WEFTECH DINNER split	7. Executive Board Activities_Expenses:NWEA Networking Meeting - Fall		\$ (1,563.06)

Transaction Report							
7/1/2023 through 1/31/2024							
				WEFTECH DINNER split	7. Executive Board Activities_Expenses:NWEA Networking Meeting - South		\$ (1,563.06)
11/2/2023	Executive		Wixpos Des Wixpos	NWEA MEMBERSHIP JOSH HOLMAN	10. NWEA Only Membership		\$ 28.83
11/9/2023	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 330.00
11/10/2023	Executive	S	Ashley Jacobson Bill Payment	STORAGE	7. Executive Board Activities_Expenses:Storage		\$ (44.50)
				MAILCHIMP	4. Certification Program_Expenses:Website Maintenance		\$ (40.00)
				NORTH "REDS 395"	7. Executive Board Activities_Expenses:NWEA Networking Meeting - Fall		\$ (2,919.56)
				RAFFLE PRIZES @ REDS 395	7. Executive Board Activities_Expenses:NWEA Networking Meeting - Fall		\$ (150.00)
11/10/2023	Executive		One Water Services Bill Payment	PA Hours OCT 2023	7. Executive Board Activities_Expenses:Program Administrator		\$ (185.00)
11/17/2023	Executive		Hartmann Professional Services Bill	FEDERAL TAXES	7. Executive Board Activities_Expenses:Tax Preparation		\$ (740.00)
11/20/2023	Executive		Online Banking Transfer From CER	ANNUAL ABC PAYMENT MADE OUT OF EXEC ACCOU	7. Executive Board Activities_Expenses:Misc. Activities		\$ 600.00
11/21/2023	Executive		Monica Morales Bill Payment	elementary school activity	8. Education_Expense:Public Outreach		\$ (99.41)
11/24/2023	Executive		Wixpos Des Wixpos	SEAN HENNESSY	1. Annual Conference_Income		\$ 425.73
11/27/2023	Executive		David Williams Bill Payment	EB Lunch November	7. Executive Board Activities_Expenses:Meals		\$ (112.74)
11/29/2023	Executive		Wixpos Des Wixpos	NWEA MEMBERSHIP MATT DUCKER	10. NWEA Only Membership		\$ 28.83
11/30/2023	Executive		Wixpos Des Wixpos	NWEA MEMBERSHIP NORENE CHAMBERS	10. NWEA Only Membership		\$ 28.83
12/4/2023	Executive		Wixpos Des Wixpos	NWEA MEMBERSHIP ERIC BERG	10. NWEA Only Membership		\$ 28.83
12/7/2023	Executive		Monica Morales Bill Payment	North Christmas Party-pizzava	7. Executive Board Activities_Expenses:NWEA Networking Meeting - Fall		\$ (300.00)
12/8/2023	Executive	S	Wixpos Des Wixpos	Brian Villacortta and Charlie Keating	1. Annual Conference_Income:Exhibitor Registration		\$ 1,164.60
				Brain Villacortta Women in Water	1. Annual Conference_Income:Sponsor		\$ 485.20
12/11/2023	Executive		Wixpos Des Wixpos	NWEA Membership Micheline Fairbank	10. NWEA Only Membership		\$ 28.83
12/13/2023	Executive		Wire Type:book In Date:231213 Tir	Tristate Deposit	2. Tri-State Conference_Income		\$ 75,000.00
12/14/2023	Executive		Wixpos Des Wixpos	Conference Attendance Terry Capron	1. Annual Conference_Income:Registrations		\$ 307.38
12/15/2023	Executive	S	Ashley Jacobson Bill Payment	PO Box annual Fee	7. Executive Board Activities_Expenses:Postage		\$ (230.00)
					7. Executive Board Activities_Expenses:Storage		\$ (44.50)
12/18/2023	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 1,110.00
12/22/2023	Executive		Wixpos Des Wixpos	NWEA MEMBERSHIP Charles Bernardino	10. NWEA Only Membership		\$ 28.83
12/27/2023	Executive	S	Wixpos Des Wixpos	Monica Morales	1. Annual Conference_Income:Registrations		\$ 307.38
				Karen Koenes	1. Annual Conference_Income:Exhibitor Registration		\$ 582.30
12/28/2023	Executive		Bkofamerica Mobile 12/28 Deposit	Carollo Sponsorship SILVER	1. Annual Conference_Income:Sponsor		\$ 2,000.00
1/8/2024	Executive	S	Wixpos Des Wixpos	Dave Belomy	1. Annual Conference_Income:Exhibitor Registration		\$ 582.30
				Penny Darlington	1. Annual Conference_Income:Exhibitor Registration		\$ 776.50
1/8/2024	Executive	S	Wixpos Des Wixpos	Michael Houghton (speaker)	1. Annual Conference_Income:Registrations		\$ 236.38
				Sabrina Dodos	1. Annual Conference_Income:Registrations		\$ 307.38
1/9/2024	Executive		Water Environmen Des	WEF Rebates	3. WEF Rebates_Income		\$ 450.00
1/10/2024	Executive	S	Wixpos Des Wixpos	Aaron Kraft Wednesday Social	1. Annual Conference_Income:Event Registration		\$ 23.97
				Aaron Kraft Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Dani Palffy Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Bronze Sponsor-Dave Belomy	1. Annual Conference_Income:Sponsor		\$ 1,456.20
1/11/2024	Executive	S	Wixpos Des Wixpos	Joe Crim Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Marc Sanchez	1. Annual Conference_Income:Exhibitor Registration		\$ 970.70
				Donnie Trumble Tech Tour	1. Annual Conference_Income:Event Registration		\$ 23.36
				Donnie Trumble Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Donnie Trumble Exam Review 1&2	1. Annual Conference_Income:Event Registration		\$ 56.50
				Donnie Trumble NWEA Membership	10. NWEA Only Membership		\$ 28.83
1/12/2024	Executive	S	Wixpos Des Wixpos	David Button	1. Annual Conference_Income:Exhibitor Registration		\$ 582.30
1/16/2024	Executive	S	Wixpos Des Wixpos	Kris Wall	1. Annual Conference_Income:Exhibitor Registration		\$ 388.10

Transaction Report							
7/1/2023 through 1/31/2024							
1/16/2024	Executive	S	Wixpos Des Wixpos	Samantha Triest Conference	1. Annual Conference_Income:Registrations		\$ 23.36
				Ty Nelson Speaker Reg	1. Annual Conference_Income:Registrations		\$ 122.77
				Dani Palffy "Women in Water"	1. Annual Conference_Income:Sponsor		\$ 485.20
1/17/2024	Executive	S	Wixpos Des Wixpos	Eric Leveque Conference	1. Annual Conference_Income:Registrations		\$ 307.38
1/18/2024	Executive		Jacobs Check	"Jacobs" Conference Sponsorship	1. Annual Conference_Income:Sponsor		\$ 2,500.00
1/18/2024	Executive	S	Wixpos Des Wixpos	Myron Shenkiryk	1. Annual Conference_Income:Exhibitor Registration		\$ 582.30
				Joe Navas- Bronze and "women in water"	1. Annual Conference_Income:Sponsor		\$ 1,941.70
				Blake Acton	1. Annual Conference_Income:Exhibitor Registration		\$ 388.10
1/19/2024	Executive	S	Wixpos Des Wixpos	Sherri McMahan (speaker)	1. Annual Conference_Income:Registrations		\$ 122.77
				Jacob Stuerzl-Full Conference	1. Annual Conference_Income:Registrations		\$ 425.73
				Jeff Bradshaw-Full Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Jennifer Mason-Full Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Chad Knight-Full Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Chad Knight	10. NWEA Only Membership		\$ 28.83
				Joseph Wiley Op 1&2 exam prep	1. Annual Conference_Income:Event Registration		\$ 75.44
1/22/2024	Executive	S	Wixpos Des Wixpos	Monica Morales-Wednesday Social	1. Annual Conference_Income:Event Registration		\$ 23.97
				Monica Morales-Women in Water Lunch	1. Annual Conference_Income:Event Registration		\$ 23.36
1/25/2024	Executive	S	Wixpos Des Wixpos	Rosa Cortez-Single Day	1. Annual Conference_Income:Registrations		\$ 212.71
				Scott Decker-Speaker Registration	1. Annual Conference_Income:Registrations		\$ 236.38
				Adrian Edwards-Speaker Registration	1. Annual Conference_Income:Registrations		\$ 236.38
				Scott Decker	10. NWEA Only Membership		\$ 28.83
				Kevin Woten Exam Prep 1-4 non-member and 3/4 M	1. Annual Conference_Income:Event Registration		\$ 212.71
				David Williams	10. NWEA Only Membership		\$ 28.83
				Rita Rasmussen-Speaker Registration	1. Annual Conference_Income:Registrations		\$ 122.77
1/26/2024	Executive	S	Wixpos Des Wixpos	Cody McDougall-Full Conference	1. Annual Conference_Income:Registrations		\$ 307.38
1/29/2024	Executive	S	Wixpos Des Wixpos	Aaron Kraft-Tech Tour x2	1. Annual Conference_Income:Event Registration		\$ 47.03
				Dani Palffy-Wednesday Social	1. Annual Conference_Income:Event Registration		\$ 23.97
				Joseph Cetrulo-Full Conference	1. Annual Conference_Income:Registrations		\$ 307.38
				Joseph Cetrulo	10. NWEA Only Membership		\$ 28.83
				Sean Sudol	1. Annual Conference_Income:Exhibitor Registration		\$ 582.30
				Steve Shaffer-Exam 1-4 Review	1. Annual Conference_Income:Event Registration		\$ 155.90
				Charles Bernardino-Exam 3/4 Review	1. Annual Conference_Income:Event Registration		\$ 56.50
1/29/2024	Executive	S	Wixpos Des Wixpos	William Watts- Full Conference	1. Annual Conference_Income:Registrations		\$ 425.73
				Tucker Southern-Tech Tour	1. Annual Conference_Income:Event Registration		\$ 23.36
				Charles Bernardino-Tech Tour	1. Annual Conference_Income:Event Registration		\$ 23.36
1/31/2024	Executive		Brown And Caldwell Check	Conference Sponsorship	1. Annual Conference_Income:Sponsor		\$ 2,000.00
1/31/2024	Executive		Suey K. Huey Bill Payment	EB Meal Reimbursements	7. Executive Board Activities_Expenses:Meals		\$ (462.56)
Summary of Reserve Account Balances:							
7/31/2023	Reserve Account		Balance	Per July 31 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.43
8/31/2023	Reserve Account		Balance	Per Aug 31 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.44
9/30/2023	Reserve Account		Balance	Per Sep 30 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.04
10/31/2023	Reserve Account		Balance	Per Oct 31 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.44
11/30/2023	Reserve Account		Balance	Per Nov 30 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.04
12/31/2023	Reserve Account		Balance	Per Dec 31 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.45

Transaction Report							
7/1/2023 through 1/31/2024							
1/31/2024	Reserve Account		Balance	Per Jan 31 Statement	7. Executive Board Activities_Income:Interest Inc		\$ 12.42
7/1/2023 - 1/31/2024							
TOTAL INFLOWS							\$ 152,078.03
TOTAL OUTFLOWS							\$ (111,056.18)
NET TOTAL							\$ 41,021.85

Appendix C: NWEA Travel Pre-Authorization Form

NWEA Travel Pre-Authorization Form

Member Name		Date
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Purpose

Travel Information

Departure Date: _____ Time: _____ AM	Return Date: _____ Time: _____ PM
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Destination(s)	Mode of Transportation
----------------	------------------------

Event Information

Title

Location of Event	Event Dates To-From
-------------------	---------------------

Is this travel already in the FY budget?	Yes	No
If not, has it been approved by the executive board?	Yes	No

Estimated Costs

Per Diem	Days	Rate	Total
Lodging		-	\$ -
Meals			
Breakfast		-	
Lunch		-	
Dinner		-	
Incidentals		-	-
Transportation Costs			
Airfare, Shuttle, Taxi			-
Rental Car**			-
Registration Fees			-
Other			-
Total Estimated Costs			-

**Justification required as to why rental car is needed

Member Signature & Date		President's Approval Signature & Date
------------------------------------	--	--

An expense reimbursement claim must be completed and submitted to the Treasurer within 30 days of your return.

Appendix D: Records Management Guidance Document

Introduction

The NWEA shall provide for the retention of records for seven years. The NWEA shall also dispose of those records after those time periods have elapsed, keeping in mind that tax return documentation be retained on a permanent basis.

Definition

A record shall refer to all recorded information, regardless of form or media. Included are forms, reports, directives, correspondence, legal papers, specifications, historical information, or other documentation, regardless of whether recorded on paper, microfilm, tapes, disks, or other media.

NWEA Ownership of Records

All records as defined above are hereby declared to be the property of the NWEA. No employee or member of the Association, by virtue of his/her position, shall have any personal or property rights to such records, even though he or she may have developed them. The unauthorized destruction, removal from files or use of such records is prohibited. However, any member may request to have access to view the minutes of meetings.

Nothing in this guidance document shall be construed or interpreted as requiring any particular record created or maintained under this document to be disclosed or inspected by members of the NWEA, or under other applicable laws. Each request for inspection of a record shall be reviewed on a case-by-case basis in accordance with the requirements and exemptions set forth in all applicable laws and regulations.

Procedure

The NWEA Executive Board shall decide who shall be responsible for the tasks of archiving and destroying files. The responsible party shall identify the appropriate dates of destruction for documents and records as specified in this document. The NWEA Secretary and Treasurer shall annually discuss the matter of record retention and ensure that the necessary documents and records are archived, that all appropriate files are destroyed, and that an appropriate record of destruction is maintained.

The Secretary shall ensure that agendas are filed with the final and approved meeting minutes to which they pertain.

The new incoming Secretary shall keep the previous year's minutes as a point of reference. When the meeting minutes come for storage, they are to be accompanied by an electronic form of storage, such as cloud, website, or other media.

This guidance document shall remain in effect for a period of three years, after which it will be reviewed by the Executive Board to determine whether revisions are appropriate.

Storage of Records

Association records are currently being archived with the Treasurer, Michael Rawlins, and the Program Administrator, Ashley Jacobson.

PO BOX 98235

Las Vegas, NV 89193