

**WESTERN NEVADA DEVELOPMENT DISTRICT**

**AGENDA**

**Board of Directors Meeting  
9:30 to 11:30 AM - Monday, August 24, 2020**

**ZOOM MEETING**

<https://us02web.zoom.us/j/82479976924>

BY PHONE: +1 669 900 9128

MEETING ID: 824 7997 6924

**1. Call To Order – Roy Edgington, President, Western Nevada Development District**

**2. Roll Call**

**3. Public Comment (No Action)**

At this time, public comment will be taken on those items that are within the jurisdiction and control of the WNDD Board or those agenda items where public comment will not be taken as a public hearing is not legally required.

Public Comment is limited to three minutes per speaker unless additional time is granted by the Board President.

If you are going to comment on a specific agenda item that the WNDD Board will take action on, please make your comments when the Board considers that item and the item is opened for public comment.

**4. Agenda Approval (For possible action)**

**5. Meeting minutes approval of June (For possible action)**

**6. Announcements, Presentations, Recognition Items and Items of Special Interest (Information Only - No Action)**

a. Introduction of Board Members

- Matt Bruback – Executive Director, Gardnerville Main Street Program
- Kitty McKay – Director of Mission Integration, Carson Tahoe Health - Douglas County Business Representative

b. Introduction of newly hired Economic Recovery Coordinator

c. Presentations – Nevada Economic Conditions and Recovery Plans

- Bob Potts, Deputy Director Northern Nevada, GOED – Economic Conditions
- Tom Harris, Director- UNR Center for Economic Development – Economic Conditions, Future Work with CARES Supplemental Funding

d. CEDS 2020-2025 Live Stories Interactive WebSite – wndd.org

**APPROVAL OF CONSENT CALENDAR (For possible action)**

**Items on the consent calendar may be approved by one motion. Consent items may be pulled at the request of Board Members wishing to have an item further discussed. When pulled for discussion, the item will automatically be placed at the beginning of the Administrative Agenda.**

- 7. Approval – FY 2019-20, June Treasurer’s Report**
- 8. Approval – Personnel Policies and Procedures**
- 9. Approval – Financial Policies and Procedures**
- 10. Approval – Confirming Audit Services with Knott, Pikero & Associates for WNDD FY 19-20 Services to not exceed \$6,500.**

#### **ADMINISTRATIVE**

- 11. President Report (Information Only – No Action Required)**
- 12. Review, discuss and approve WNDD FY 20-21 Operational Budget- DRAFT (For Possible Action)**
- 13. Review and discuss EDA Cares Act Supplemental Grant Management Plan (Information Only – No Action Required)**
- 14. Review and discuss Economic Recovery Team/CEDS Implementation Committee (Information Only – No Action Required)**
- 15. Review, discuss, and approve the extension of an additional six months to the loan deferment agreements for the WNDD Business Microloan clients (For Possible Action)**
- 16. Inter-Jurisdictional Updates (Information Only – No Action Required)**
- 17. WNDD Executive Director (Information Only – No Action Required)**
  - 1.1 Projects Review**
- 18. Closing Public Comment (No Action)**

At this time, public comment will be taken on those items that are within the jurisdiction and control of the WNDD Board or those agenda items where public comment has not already been taken.
- 19. Adjourn to:**

**Monday, October 26 Board Meeting – 9:30 am**

The WNDD address is:

Western Nevada Development District  
1000 North Division Street, Suite 102 B  
Carson City, Nevada 89703  
[www.wndd.org](http://www.wndd.org)  
Telephone: 775-473-6753  
E-mail: [sgonzales@wndd.org](mailto:sgonzales@wndd.org)

This NOTICE has also been posted at the WNDD Office, 1000 North Division Street, Suite 102 B, Carson City, Nevada 89703 and web site.

**NOTICE TO PERSONS WITH DISABILITIES:** Members of the Public who are disabled and require special assistance or accommodation at the meeting are requested to notify the Western Nevada Development District office in writing at 1000 North Division Street, Suite 102 C, Carson City, Nevada 89703 or by calling 775-473-6753.

This notice has been sent to the following locations for posting:

Carson City Executive Offices, 201 North Carson Street, Carson City, Nevada 89701  
Churchill County, Administrative Complex, 155 North Taylor Street, Fallon, Nevada 89406  
City of Fallon, City Hall, 55 West Williams Street, Fallon, Nevada 89406  
City of Fernley, 595 Silver Lace Boulevard, Fernley, Nevada 89408  
Douglas County, Executive Offices, 1616 8<sup>th</sup> Street, Minden, Nevada 89423  
Humboldt County, Courthouse, 50 West 5<sup>th</sup> Street, Winnemucca, Nevada 89445  
City of Winnemucca, City Hall, 90 West Fourth Street, Winnemucca, Nevada 89445  
Lyon County, Courthouse, 31 South Main Street, Yerington, Nevada 89447  
City of Yerington, 102 South Main Street, Yerington, Nevada 89447  
Mineral County, Courthouse, 1st and "A" Street, Hawthorne, Nevada 89415  
Pershing County, Courthouse, 400 Main Street, Lovelock, Nevada 89419  
City of Lovelock, Executive Offices, 400 14th Street, Lovelock, Nevada 89419  
City of Reno, 1 East First Street, Reno, Nevada 89505  
City of Sparks, 431 Prater Way, Sparks, Nevada 89431  
Storey County, Courthouse, "B" Street, Virginia City, Nevada 89440  
Washoe County, 1001 East Ninth Street, Building A, Reno, Nevada 89512  
Western Nevada Development District, 1000 North Division Street, Suite 102 B, Carson City, Nevada 89703

**WNDD BOARD MEETING  
AUGUST 24, 2020  
STAFF REPORT**

**WESTERN NEVADA DEVELOPMENT DISTRICT**

**STAFF REPORT  
Board of Directors Meeting  
August 24, 2020  
ZOOM MEETING**

1. **Call To Order** – Roy Edgington, President, Western Nevada Development District
  
4. **Agenda Approval** (For possible action)
  
5. **Meeting minutes approval of June 22, 2020** – Minutes for review, discussion and approval, or approval with changes.
  
6. **Announcements, Presentations, Recognition Items and Items of Special Interest**
  - a. Introduction of New Board Members
    - i. Matt Bruback – Executive Director, Gardnerville Main Street Program
    - ii. Kitty McKay –Director of Mission Integration, Carson Tahoe Health - Douglas County Business Representative
  - b. Introduction of newly hired Economic Recovery Coordinators
  - c. Presentations – Nevada Economic Conditions and Recovery Plans
    - i. Bob Potts, Deputy Director Northern Nevada, GOED – Economic Conditions
    - ii. Tom Harris, Director- UNR Center for Economic Development – Economic Conditions, Future Work with CARES Supplemental Funding

**APPROVAL OF CONSENT CALENDAR** (For possible action)

**Items on the consent calendar may be approved by one motion. Consent items may be pulled at the request of Board Members wishing to have an item further discussed. When pulled for discussion, the item will automatically be placed at the beginning of the Administrative Agenda.**

7. **Approval** – FY 2019-20, June Treasurer’s Report
8. **Approval** – Personnel Policies and Procedures
9. **Approval** – Financial Policies and Procedures
10. **Approval** – Confirming Audit Services with Knott, Pikero & Associates for WNDD FY 19-20 Services

**ADMINISTRATIVE**

11. **President Report**  
President Edgington will report on Executive Committee Meetings as well as Economic Recovery Coordinator Interviews and all other items of interest to the WNDD Board.
  
12. **Review, discuss and approve WNDD FY 20-21 Operational Budget- DRAFT** (For Possible Action)  
As a result of WNDD receiving a 2-year \$400,000 supplemental grant from the EDA CARES program, the draft FY 20-21 Operational Budget has been revised to include \$200,000 for year

one of the two-year grant. The WNDD DRAFT Operational Budget for \$348,676.00 was presented and approved by the WNDD Board at the April 27, 2020 Board meeting. The final draft presented today reflects the EDA CARES Act Supplemental grant of \$200,000 for this fiscal year. These funds include \$140,654 in salaries, benefits and payroll expenses as well as \$26,500 in contract services, \$5,625 in equipment/maintenance, \$12,500 for rent and utilities, \$5,721 for office supplies, and \$9,000 for travel, meetings and meals. The total operational budget is \$548,676.00 which is balanced with revenues of \$548,676.00.

**13. Review and discuss EDA Cares Act Supplemental Grant Management Plan**

A Grant Management Plan was submitted to EDA as a condition of the grant. The Grant Management Plan outlines in broad terms the various activities that will be engaged over the life of the two-year grant. There are four major tasks of the plan that include: Regional Disaster Economic Recovery Coordinators, Organizational Capacity, Technical Assistance & Capacity Building, Economic Recovery and Resiliency. These four major tasks were in response to the Letter of Invitation and the Scope of Work outlined by EDA. There are activities and a timeline for each of these task areas. The major focus for WNDD at this time has been with regard to the Regional Disaster Recovery Coordinators – recruited, interviewed and hired. WNDD will work with GOED, the Regional Development Authorities, UNR Center for Economic Development and other major stakeholders to develop the plan and its engagement. The Grant Management Plan is included with the Board packet.

**14. Review and discuss Economic Recovery Team/CEDS Implementation Committee**

The invitation and identification of the CEDS Implementation Committee began in April of this year. With the economic shock of COVID – 19 and EDA’s funding to WNDD, the CEDS Implementation Committee will be transitioned to the WNDD Economic Recovery Team. The Economic Recovery Team will work closely with the Board, the Economic Recovery Coordinators and stakeholders to respond to the Grant Management Plan with the purpose of supporting the WNDD region and its communities through economic recovery and planning for future resiliency. Members to date include: Dr. Dana Ryan – TMCC, Aric Jensen – City of Reno, Tom Harris – UNR Center for Economic Development, Aster Girma – Nevada Green Institute, Teri Bath – Salmon Pointe Development, Denise Castle – JOIN, and Mark Hauenstein – Technical Designs.

**15. Review, discuss, and approve the extension of an additional six months to the loan deferment agreements for the WNDD Business Microloan clients**

Due to the ongoing economic shock throughout the State, and WNDD region, it is recommended the loan agreements with WNDD clients be extended another six months. This will have a minimal impact on the operations of the WNDD, specifically interest on the payments received.

**16. Inter-Jurisdictional Updates**

**17. WNDD Executive Director (Information Only – No Action Required)**

**1.1 Projects Review**

**19. Adjourn to:**

**Monday, October 26 Board Meeting – 9:30 am**

**WNDD BOARD MEETING  
AUGUST 24, 2020  
JUNE 22, 2020 MINUTES**

---

**WESTERN NEVADA DEVELOPMENT DISTRICT**

**MINUTES**

**D-R-A-F-T**

**Board of Directors Meeting**

**JUNE 22, 2020**

**9:30 to 11:30 AM**

**ZOOM MEETING**

1. **Call To Order** – Roy Edgington, President, called the meeting to order at 9:32 am.
2. **Roll Call**  
**Churchill County** - Bruce Breslow, Rick Lattin, **Community Services Agency** - Leslie Colbrese; **Douglas County** - Lisa Granahan; **EDAWN** – Amy Fleming; **City of Fallon** – Kelly Frost; **City of Fernley** - Roy Edgington, Jr., **JOIN, Inc.** – Denise Castle; **City of Lovelock** - Pat Rowe, Mark Hauenstein; **Nevada Builders Alliance** - Aaron West; **Nevada Green Institute**, Aster Girma; **NV Energy**, Johnny Hargrove; **Pershing County** – Rob McDougal; **City of Reno**- Naomi Duerr, Aric Jensen & Teri Bath; **City of Sparks**- Jason Evanchak, Art Sperber; **Storey County** - Lara Mather; **Tahoe Visitor’s Authority** – Carol Chaplin; **Truckee Meadows Community College** – Dr. Dana Ryan; **UNR Center for Economic Development** – Tom Harris; **Western Nevada College** - Niki Gladys; **Washoe County** - Mojra Hauenstein

**Members Absent**

**Beuttner Construction** – Anthony J. Beuttner; **Carson City** – John Barrette, Nancy Paulson; **Churchill County** – Jim Barbee & Bus Sharmann; **Mineral County** -Chris Hegg; **Mineral County Economic Development Authority** - Shelley Hartmann; **Nevada Rural Housing Authority** - Stacey Sept; **Pershing County** – Heidi-Lusby-Angvick; **Pyramid Lake Paiute Tribe** – Cassandra Darrough; **City of Reno** - Jeff Limbert; **City of Sparks** - Ed Lawson, Charlene Bybee; **Tahoe Prosperity Center** – Heidi Hill-Drum; **Washoe County** – Jeanne Hermann

3. **Public Comment**  
No Public Comment
4. **Agenda Approval**  
It was moved by Naomi Duerr and seconded by Pat Rowe to approve the agenda as presented. Passed unanimously.
5. **Meeting minutes approval of April 27, 2020**  
It was moved by Teri Bath and seconded by Lisa Granahan to approve the agenda as presented. Passed unanimously.
6. **Announcements, Presentations, Recognition Items and Items of Special Interest**  
**The newest Board members were introduced and to the Board.**  
Lake Tahoe Visitors Authority – Carol Chaplin, Executive Director  
Lake Tahoe Prosperity Center – Heidi Hill Drum, Executive Director  
Truckee Meadows Community College – Dr. Dana Ryan, Special Assistant to the President



Pyramid Lake Paiute Tribe – Cory Hunt Representative  
Community Services Agency – Leslie Colbrese, CEO  
EDAWN – Amy Fleming, Program Manager – Workforce Development  
Western Nevada College – Niki Gladys, Executive Director of Institutional Development

**Presentations** were provided by Dr. Tom Harris on the economic conditions for the region. It included a power point which is attached to the minutes.

Executive Gonzales provided an update on the EDA CARES Act Funding and that WNDD had been invited to submit a grant application for up to \$400,000 to be utilized in response to the economic recovery and future resiliency for the region. UNR Center for Economic Development has also received an invitation to submit a grant application for up to \$300,000 for the same purpose. UNR and WNDD will work collaboratively in response to the scope of work to which we responded. A grant management plan is being developed to be submitted to EDA which will be distributed to the WNDD Board once the grant application is approved by EDA.

Winnie Dowling provided an overview of the SBA CARES Act Funding.

#### **APPROVAL OF CONSENT CALENDAR (For possible action)**

- 7. Approval – FY 2019-20, April Treasurer’s Report**
- 8. Approval – FY 2019-20, May Treasurer’s Report**

A motion was made by Rob McDougal and seconded by Naomi Duerr to approve the consent calendar. Passed unanimously.

#### **ADMINISTRATIVE AGENDA**

##### **9. Presidents Report**

President Edgington reviewed the Executive Board meetings held in May – May 12 and May 19. The items reviewed and approved by the Executive Board were time sensitive and had to be reviewed by the Executive Board in order to move forward. They included review and recommended approval for a 25% reduction in membership dues in response to the economic shock caused by COVID-19 pandemic which include a revised budget with the reduced revenues. The other item submitted for review and recommended approval by the Executive Committee was the 2020-2023 EDA Partnership in Planning Grant application as well as an EDA grant application for the EDA 2020-2022 CARES Act Supplemental EDA award. The items were all approved by the Executive Committee and minutes from these two meetings were included with the Board June packet.

##### **10. Review, discuss and elect WNDD President and Vice-President Officers for 2-year terms, Fiscal Year 2020-22z**

Pat Rowe made a motion to approve Roy Edgington, Jr to the Board for the President position and Naomi Duerr as the Vice President. The terms will be for two years. The motion was seconded by Aric Jensen. Passed unanimously.

##### **11. WNDD President to appoint WNDD Secretary/Treasurer for 2-year terms, Fiscal Year 2020-22.**

President Roy Edgington appointed Teri Bath as the Secretary/Treasurer for the WNDD Board.

**12. Review, discuss and approve Comprehensive Economic Development Strategy 2020-2025 Document**

The CEDS 2020-2025 Document was submitted to the WNDD Board for review and approval. The CEDS, once approved, will be distributed to all Board members and the CEDS Committee. The CEDS Committee members were thanked for their participation with the process to develop the document which is required by EDA to remain a designated district. Once approved the document will be submitted to EDA for final approval. It was moved by Pat Rowe and seconded by Art Sperber to approve the CEDS 2020-2025 document as submitted. Passed unanimously.

**13. Review, discuss and approve Comprehensive Economic Development Strategy Implementation Committee**

Board members were invited to serve on the CEDS Implementation Committee to ensure the CEDS is engaged and the Action Plan realized. The following members agreed to serve on the committee: Dr. Dana Ryan, Aric Jensen, Tom Harris, Aster Girma, Teri Bath, Denise, and Mark Hauenstein. The committee will begin meeting in September. *Carrie*

**14. WNDD Member Agency Projects for EDA PWEEA2020 Grant Funding**

There are several projects being pursued for EDA funding. Each agency was requested to review their specific project. They included:

**14.1 JOIN**

Training Nevadans for Careers

Career Bound NV

**14.2 Tahoe Prosperity Center – Heidi Hill Drum was not in attendance.**

Broadband

Resiliency Plan

Workforce Development Program

**14.3 Washoe County**

STMWRF – TMWRF Intertie Wastewater Treatment Plant

**15. Intergovernmental Reports**


Lisa Granahan with Douglas County discussed funds received for Douglas County from the CARES Act which can be utilized for expenses related to Covid-19 expenses. She is currently researching programs that can provide for grants to businesses. She contacted Clark County and is also working with Daphne Stapleton with NvACO regarding what other counties are engaging with this type of program.

**16. WNDD Executive Director**

No Report

**17. Adjourn**

The Meeting was adjourned at 11:10 am. The next meeting is scheduled for Monday, Aug. 24 at 9:30 am.

 3

Respectfully Submitted by Teri Bath, Secretary Treasurer

# COVID and RESILIENCE UCED

Tom Harris

University of Nevada, Reno

Department of Economics

University Center for Economic Development

## LABOR MARKET INFORMATION NOTES

AREA	Current Employment	Last Month Employment	Monthly Change	Last Year Employment	Annual Change	Annual Growth Rate
Nevada	1,159,800	1,404,600	-244,800	1,414,600	-254,800	-18.0%
Carson City SMSA	26,900	30,900	-4,000	30,700	-3,800	-12.4%
Las Vegas-Paradise SMSA	817,500	1,023,400	-205,900	1,032,000	-214,500	-20.8%
Reno-Sparks SMSA	222,400	249,500	-27,100	246,900	-24,500	-9.9%
U.S.	130,430,000	151,090,000	-20,660,000	150,492,000	-20,062,000	-13.3%

# ADDITIONAL LABOR MARKET NOTES

COUNTIES:	Current	Last Year	Change	Last Month	Change
Carson City	21.4%	4.0%	17.4%	7.1%	14.3%
Churchill	12.8%	3.7%	9.1%	6.1%	6.7%
Clark	33.5%	4.0%	29.5%	7.2%	26.3%
Douglas	19.3%	4.2%	15.1%	6.8%	12.5%
Elko	15.7%	3.0%	12.7%	5.1%	10.6%
Esmeralda	7.3%	2.9%	4.4%	5.9%	1.4%
Eureka	6.5%	2.5%	4.0%	4.0%	2.5%
Humboldt	9.6%	2.8%	6.8%	5.2%	4.4%
Lander	9.0%	3.1%	5.9%	5.8%	3.2%
Lincoln	10.0%	4.2%	5.8%	6.1%	3.9%
Lyon	20.1%	4.8%	15.3%	8.2%	11.9%
Mineral	12.5%	4.1%	8.4%	6.4%	6.1%
Nye	21.3%	5.3%	16.0%	8.4%	12.9%
Pershing	10.0%	4.3%	5.7%	6.7%	3.3%
Storey	22.0%	4.0%	18.0%	6.4%	15.6%
Washoe	19.6%	3.3%	16.3%	5.5%	14.0%
White Pine	8.8%	3.1%	5.7%	5.2%	3.6%

# UNEMPLOYMENT RATES FOR NEVADA AREAS

AREA	Current	Last Year	Change	Last Month	Change
STAEWIDE:					
Nevada Adjusted	28.2%	4.0%	24.2%	6.9%	21.3%
Nevada Non-Adjusted	29.8%	3.9%	25.9%	6.9%	22.9%
Metropolitan Statistical Areas:					
Las Vegas SMSA	33.5%	4.0%	29.5%	7.2%	26.3%
Reno_Sparks SMSA	19.6%	3.3%	16.3%	16.3%	14.0%
Barson City SMSA	21.4%	4.0%	17.4%	17.4%	14.3%
Combined Statistical Area:					
Reno-Carson Fernley	19.8%	3.5%	16.3%	6.0%	13.8%
U.S.	14.7%	3.3%	11.4%	4.4%	10.3%

# MAY INFORMATION

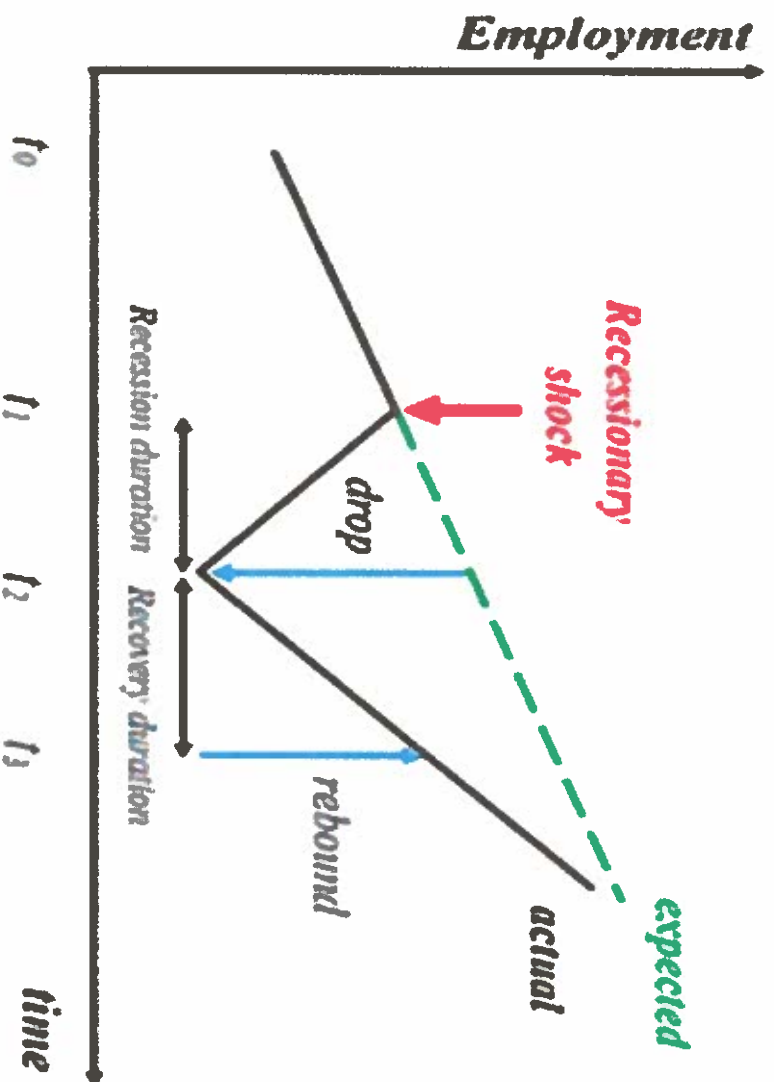
- Nevada's May adjusted unemployment rate declined to 25.3%.
- Nevada added 32,700 over a month.
- Nevada added back jobs at a faster rate (+2.9%) than the Nation (+1.9%) from April to May 2020.
- Accommodations and Food Services Sector added the most jobs (+16,800) from April to May 2020.
- The Leisure and Hospitality Sector (-37%) and The Other Services Sector (-21.1%) are down the most year over year.
- U.S. in May 2020 employment up 2.5 million and unemployment rate declined to 13.3%.
- Nevada had highest unemployment rate followed by Hawaii at 22.6% and Michigan at 21.2%. Nebraska had lowest rate at 5.2%.

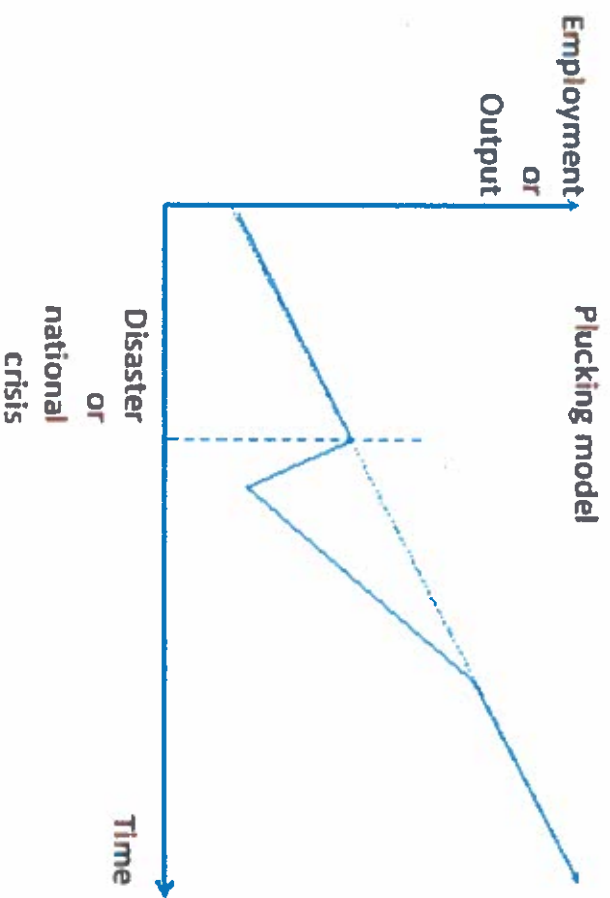
# WHAT IS RESILIENCY ?

- An economic system has two responses to a shock:
  - **ABSORPTION** which is changes in the economy as the shock persists.
  - **REBOUND** the changes as the economy recovers from the shock



**Figure 1: Regional Economic Change from a Major Shock and Concepts of drop and rebound**





*Figure 1. Friedman's Plucking Model economic recovery*

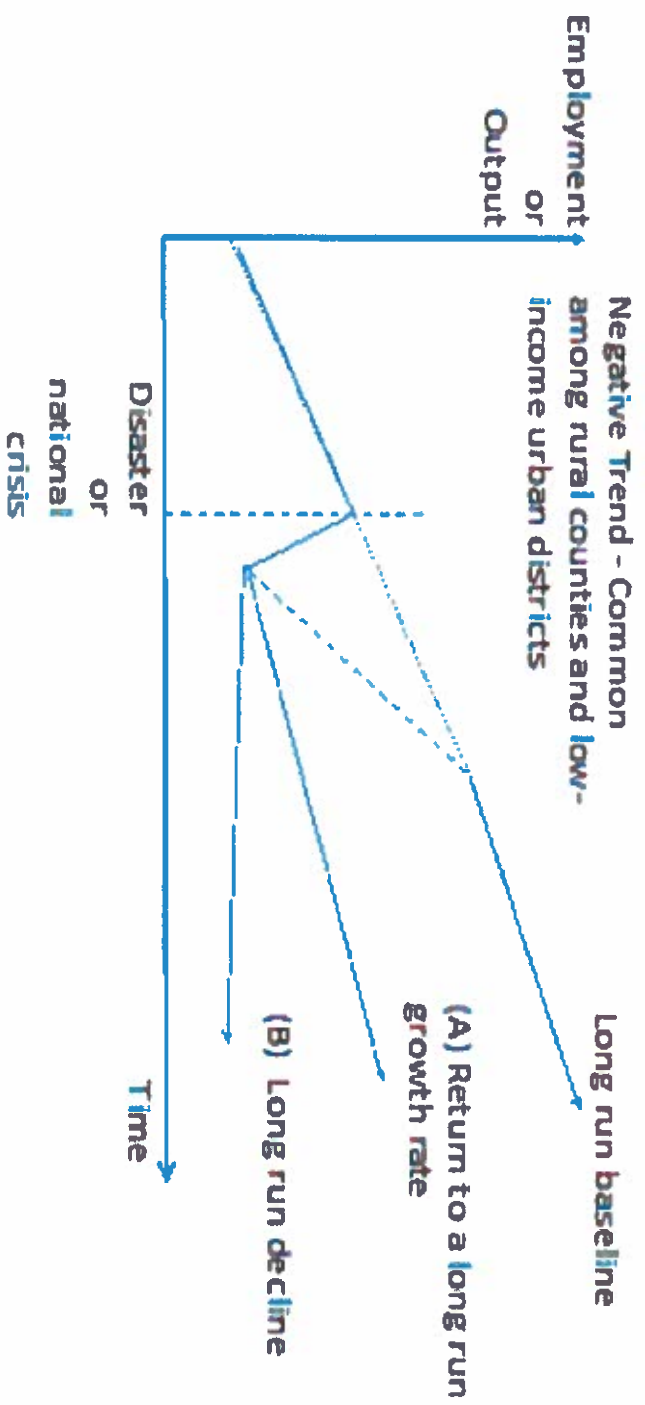
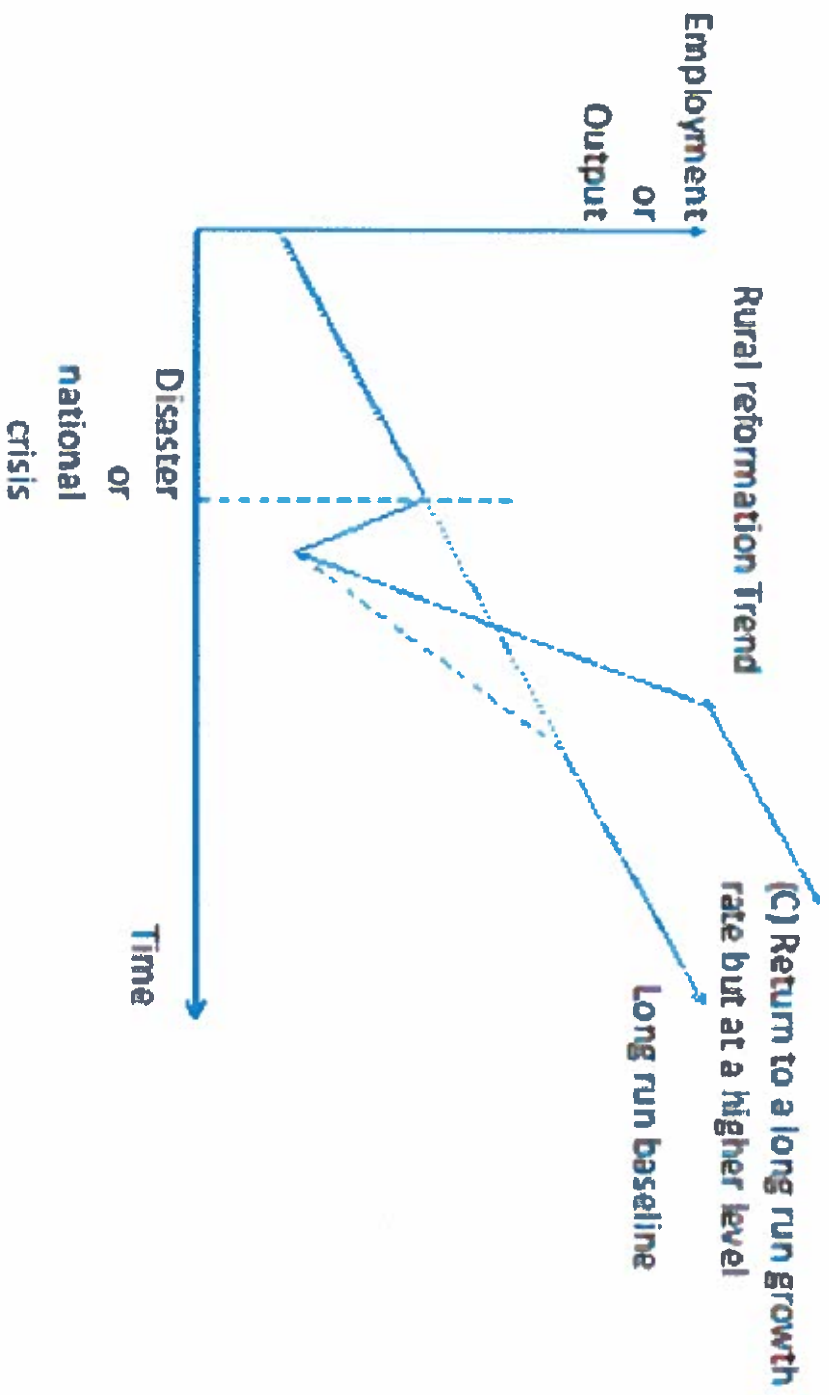


Figure 2. negative or 'flat' recovery



## **Economic Impacts of a COVID-19 Recovery: Thinking through Growth, Decline and Rebound Logic**

By Roger Coupal, University of Wyoming; Tom Harris, University of Nevada, Reno; and  
Marion Bentley and Don Albrecht, Western Rural Development Center

### **Introduction**

The current pandemic that the nation and world are experiencing is a new natural and/or man-made disaster on community economic and social resilience that comes without precedence. Social restrictions to stem the growth of COVID-19 that include both social distancing and self-quarantining, shutting down economic operations of industries and public services that are not deemed essential as well as travel restrictions, have generated record unemployment claims. Moreover, the more recent evolution of labor institutions to a gig economy contract structure has only exacerbated these trends in ways that leave even more workers vulnerable. The self-employed or 1099 workforce has also been adversely impacted by the COVID-19 virus itself given a lot of the self-employed are in the service sector.

COVID-19 is distinctly different and many of its attributes are unknown. Since these kinds of national and international health systems are part of the natural system, one can expect that while epidemics come and go with different effects on human populations which are unique to the organism, we can expect that there will be more epidemics. As such, communities and regions need to plan how both to prepare and respond to these mass public health impact events. This monograph will focus on the latter.

As mentioned above, COVID-19 is a unique virus and therefore difficult to accurately predict its transmission and infection rates. Regions will have to be vigilant and creative in reacting to it and recovering from it. A recent New York Times interview of 20 health experts expected that the status of health in the country

# UCED COVID FUNDING

1. Assist regional development authorities and their stakeholders to understand and respond to the impacts of COVID-19, the impacts of re-opening plans (mandatory requirements and best-practices promulgated by the State of Nevada) in respect to their Comprehensive Economic Development Strategies (CEDs). UC-UNR will assist several regional development authorities throughout Nevada in determining and implementing the top priorities outline in their CEDs to move forward with economic recovery and improve future resiliency.

# UCED COVID FUNDING

2. Provide technical assistance to businesses in key industry sectors to assist entrepreneurs and businesses successfully navigate one or more of the following processes: 1) opening or re-opening their businesses; 2) modifying their business models in order to earn sufficient profit to stay open; 3) innovating in order to adjust to the new paradigms of the post-COVID-19 world (with or without a vaccine); and 4) successfully identifying and responding to opportunities for growth. The focus will be on small businesses, particularly those that are in primary industries through exports and/or provide import substitution. The target industries for this proposal are: 1) food and beverage businesses, 2) hospitality/accommodations businesses, 3) firms engaged in value-added processing, and 4) retail and customer service businesses.

**QUESTIONS and THANK YOU**

---



**WNDD BOARD MEETING  
AUGUST 24, 2020  
CONSENT CALENDAR  
FY 19-20 JUNE TRESURER'S REPORT**

	FY 19-20	BCAG-H	BCAG-P	NDOE	EDA-PPG	RIF	PREVIOUS	CURRENT	TOTAL	BALANCE	% EXPENDED
<b>Personnel and Benefits</b>											
Salaries and Wages	64,500.00	0.00	0.00	0.00	3,850.00	0.00	49,000.00	3,850.00	52,850.00	11,650.00	81.94%
Benefits	10,077.00	0.00	0.00	0.00	533.77	0.00	5,897.31	533.77	6,431.08	3,645.92	63.82%
Payroll Expenses	5,423.00	0.00	0.00	0.00	354.75	0.00	4,347.38	354.75	4,702.13	720.87	86.71%
<b>PAYROLL &amp; BENEFITS SUB-TOTAL</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,738.52</b>	<b>0.00</b>	<b>59,244.69</b>	<b>4,738.52</b>	<b>63,983.21</b>	<b>16,016.79</b>	<b>79.98%</b>
<b>Services and Supplies</b>											
Accounting, legal, insurance	22,000.00	0.00	0.00	0.00	350.00	0.00	16,551.15	350.00	16,901.15	5,098.85	76.82%
Contract Services	285,000.00	48.30	21.70	0.00	1,941.00	0.00	201,163.16	2,011.00	203,174.16	81,825.84	71.29%
Equipment/Maintenance	3,500.00	0.00	0.00	0.00	32.27	0.00	1,636.39	32.27	1,668.66	1,831.34	47.68%
Rent and Utilities	7,668.00	0.00	0.00	0.00	630.63	0.00	6,876.19	630.63	7,506.82	161.18	97.90%
Dues, subscriptions, meetings	12,500.00	0.00	0.00	0.00	25.75	0.00	3,568.04	25.75	3,593.79	8,906.21	28.75%
Office Supplies	3,000.00	0.00	0.00	0.00	50.91	0.00	2,005.11	50.91	2,056.02	943.98	68.53%
Postage/Shipping	1,500.00	0.00	0.00	0.00	0.00	0.00	265.70	0.00	265.70	1,234.30	17.71%
Travel and Meals	8,500.00	0.00	0.00	0.00	0.00	0.00	8,741.38	0.00	8,741.38	-241.38	102.84%
Printing and Reproduction	4,000.00	0.00	0.00	0.00	3.20	0.00	912.71	3.20	915.91	3,084.09	22.90%
Miscellaneous	560.00	0.00	0.00	0.00	0.00	0.00	460.27	0.00	460.27	99.73	82.19%
Internet and Web Service	7,272.00	0.00	0.00	0.00	0.00	0.00	7,553.51	0.00	7,553.51	-281.51	103.87%
<b>SERVICES &amp; SUPPLIES SUB-TOTAL</b>	<b>355,500.00</b>	<b>48.30</b>	<b>21.70</b>	<b>0.00</b>	<b>3,033.76</b>	<b>0.00</b>	<b>249,733.61</b>	<b>3,103.76</b>	<b>252,837.37</b>	<b>102,662.63</b>	<b>71.12%</b>
<b>EXPENSE TOTALS</b>	<b>435,500.00</b>	<b>48.30</b>	<b>21.70</b>	<b>0.00</b>	<b>7,772.28</b>	<b>0.00</b>	<b>308,978.30</b>	<b>7,842.28</b>	<b>316,820.58</b>	<b>118,679.42</b>	<b>72.75%</b>
<b>REVENUE TOTALS</b>	<b>435,000.00</b>	<b>20,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>20,350.22</b>	<b>0.00</b>	<b>381,059.04</b>	<b>45,350.22</b>	<b>435,193.26</b>	<b>-193.26</b>	<b>100.04%</b>

FISCAL YEAR 2019-2020 ANNUAL BUDGET  
 JUNE 100% OF BUDGET

WESTERN NEVADA DEVELOPMENT DISTRICT

REVENUE	FY 19/20	BCGA-H	BCAG-P	NDOE	EDA - PPG	RLF	PREVIOUS	CURRENT	TOTAL	BALANCE	% REALIZED
<b>Resources</b>											
Balance Forward	4081.00	0.00	0.00	0.00	0.00	0.00	4081.00	0.00	4081.00	0.00	100.00%
EDA PPG 07-83-06874-02	80000.00	0.00	0.00	0.00	20000.00	0.00	60000.00	20000.00	80000.00	0.00	100.00%
BCAG	200000.00	20000.00	5000.00	0.00	0.00	0.00	175000.00	25000.00	200000.00	0.00	100.00%
NDOE	75000.00	0.00	0.00	0.00	0.00	0.00	75000.00	0.00	75000.00	0.00	100.00%
Membership	64075.00	0.00	0.00	0.00	350.00	0.00	63900.00	350.00	64250.00	-175.00	100.27%
RLF Interest	3040.00	0.00	0.00	0.00	0.00	0.00	3064.50	0.00	3064.50	-24.50	100.81%
Interest	20.00	0.00	0.00	0.00	0.22	0.00	13.54	0.22	13.76	6.24	68.80%
Transfer In	8784.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8784.00	0.00	100.00%
<b>REVENUE TOTAL</b>	<b>435000.00</b>	<b>20000.00</b>	<b>5000.00</b>	<b>0.00</b>	<b>20350.22</b>	<b>0.00</b>	<b>383059.04</b>	<b>45350.22</b>	<b>435193.26</b>	<b>-193.26</b>	<b>100.04%</b>

**WNDD BOARD MEETING  
AUGUST 24, 2020  
CONSENT CALENDAR  
PERSONNEL POLICIES AND PROCEDURES**

**WESTERN NEVADA DEVELOPMENT DISTRICT  
PERSONNEL POLICIES AND PROCEDURES MANUAL**

Effective: July 1, 1995  
Amended: October 9, 2001  
Amended: June 26, 2008  
Amended: August 10, 2016  
Amended: August 24, 2020

Western Nevada Development District  
1000 North Division St., Suite 102  
Carson City, Nevada 89703  
Telephone: 775-473-6753  
wndd.org

**NEVADA DEVELOPMENT DISTRICT  
PERSONNEL POLICIES AND PROCEDURES MANUAL**

**CONTENTS**

**INTRODUCTION**

**SECTION I. GENERAL**

- 1.01 Authority
- 1.02 Purpose

**SECTION II. PERSONNEL POLICIES**

- 2.01 Equal Employment Opportunity
- 2.02 Personnel Information
- 2.03 Anniversary Date
- 2.04 Outside Employment
- 2.05 Employment of Relatives
- 2.06 Political Activity
- 2.07 Employee Harassment
- 2.08 Safety
- 2.09 Drug and Alcohol Free Workplace Policy

**SECTION III. PERSONNEL ADMINISTRATION**

- 3.01 Responsibility of Executive Director
- 3.02 Authority of Executive Director

**SECTION IV. RECRUITMENT AND HIRING PROCEDURES**

- 4.01 Advertising
- 4.02 Recruitment
- 4.03 Referral
- 4.04 Interviews
- 4.05 Examinations
- 4.06 Appointments
- 4.07 Appointment Classification
- 4.08 Appointment Status

**SECTION V. CAREER DEVELOPMENT AND TRAINING**

- 5.01 On-The-Job Training
- 5.02 Outside Training
- 5.03 Formal Education and Professional Development

**SECTION VI. PERSONNEL CLASSIFICATION SYSTEM**

- 6.01 General
- 6.02 Maintenance of Personnel Classification System
- 6.03 Position Descriptions
- 6.04 Position Categories
- 6.05 Salary Schedule

**WESTERN NEVADA DEVELOPMENT DISTRICT  
PERSONNEL POLICIES AND PROCEDURES MANUAL**

**CONTENTS (continued)**

**SECTION VII. TIME**

- 7.01 Office Hours
- 7.02 Work Time
- 7.03 Additional Work Time
- 7.04 Absence from Work Station
- 7.05 Records

**SECTION VIII. LEAVE**

- 8.01 Annual Leave
- 8.02 Accrual of Annual Leave
- 8.03 Accumulation of Annual Leave
- 8.04 Termination Pay for Annual Leave
- 8.05 Personal Leave
- 8.06 Accrual of Personal Leave
- 8.07 Accumulation of Personal Leave
- 8.08 Use of Personal Leave
- 8.09 Administrative Leave With Pay
- 8.10 Administrative Leave Without Pay
- 8.11 Absence Without Leave
- 8.12 Holiday Leave
- 8.13 Bereavement Leave
- 8.14 Military Leave
- 8.15 Court Leave
- 8.16 Leave Records

**SECTION IX. COMPENSATION**

- 9.01 Pay Days and Pay Periods
- 9.02 Pay Plan
- 9.03 Pay Adjustments
- 9.04 Merit Adjustments
- 9.05 Termination Pay Due to Resignation or Discharge
- 9.06 Termination Pay Due to Death
- 9.07 Payroll Deductions
- 9.08 Records
- 9.09 Travel Expenses
  - 9.09.1 Mileage
  - 9.09.2 Lodging
  - 9.09.3 Meals
  - 9.09.4 Other Expenses
  - 9.09.5 Unallowable Expenses

**SECTION X. TERMINATIONS**

- 10.01 Resignations
- 10.02 Reduction In Force
- 10.03 Discharge
- 10.04 Termination Review

**WESTERN NEVADA DEVELOPMENT DISTRICT  
PERSONNEL POLICIES AND PROCEDURES MANUAL**

**CONTENTS (continued)**

**SECTION XI PERFORMANCE APPRAISALS**

- 11.01 Policy
- 11.02 Purpose
- 11.03 Effects of Appraisals

**SECTION XII EMPLOYEE BENEFITS**

- 12.01 Section 125 Cafeteria Plan
- 12.02 Health/Dental/Vision/Life Insurance
- 12.03 Retirement
- 12.04 Social Security
- 12.05 Unemployment Insurance
- 12.06 Workers' Compensation

**SECTION XIII. GRIEVANCES AND APPEALS**

- 13.01 Grievances

**SECTION XIV. PERSONNEL RECORDS**

- 14.01 Personnel Files
- 14.02 Confidentiality
- 14.03 Employee Information Record and Personnel Data

**SECTION XV. AMENDMENTS**

- 15.01 Approval
- 15.02 Incorporation by Reference

**SECTION XVI. ELECTRONIC MAIL AND INTERNET USE POLICY**

- 16.01 Electronic Mail
- 16.02 Internet



**WESTERN NEVADA DEVELOPMENT DISTRICT  
PERSONNEL POLICIES AND PROCEDURES MANUAL**

**INTRODUCTION**

The Personnel Policies and Procedures contained in this Manual shall govern all WNDD personnel matters. The WNDD Executive Director is authorized to implement and be responsible for adhering to the policies and procedures as set forth and referenced in this Manual in his/her administration and management of WNDD personnel.

The information contained herein, as well as additional personnel memos you may receive, has been prepared as an aid and a guideline to give you a better understanding of your job at WNDD. In this manual, you will find information about WNDD personnel policies, practices and procedures. However, the policies and statements contained herein and in other personnel statements that may be issued from time to time, are not a contract of any kind. Although they reflect current policy, they may be amended or rescinded.

**SECTION I. GENERAL**

- 1.01 Authority - Pursuant to the By-laws of WNDD, the WNDD Board of Directors is responsible for establishment, adoption and amendment of Personnel Policies and Procedures.
- 1.02 Purpose - The WNDD Personnel Policies and Procedures Manual is adopted for the purpose of establishing a guide for administration and management of all personnel matters concerning WNDD employees.

**SECTION II. PERSONNEL POLICIES**

- 2.01 Fair Employment Practices - The **employer** recognizes the fundamental rights of applicants and employees to be assessed on the basis of merit. Recognition of seniority and current employment with the **employer** may also be considered. The **employer** does not sanction or tolerate discrimination in any form on the basis of race, color, religion, age, gender, pregnancy, sexual orientation, national origin, ancestry, disability, veteran status, domestic partnership, genetic information, gender identity or expression, political affiliation, or membership in the Nevada National Guard.

The **employer** will:

- 1) Recruit, hire, train, and promote for all job classifications without regard to race, color, religion, age, gender, pregnancy, sexual orientation, national origin, ancestry, disability, veteran status, domestic partnership, genetic information, gender identity or expression, political affiliation, or membership in the Nevada National Guard, as well as to ensure that all compensation, benefits, transfers, layoffs, return from layoffs, employer-sponsored training, social, and recreation programs will be administered in conformance with the employer's policy.
- 2) Hold all supervisors/managers responsible for ensuring that personnel policies, guidelines, practices, procedures, and activities are in compliance with applicable federal and state fair employment practices, statutes, rules, and regulations.

- 2.02 Personnel Information - All employees shall be informed of the official personnel policies and procedures of WNDD. Each employee shall receive a copy of all personnel actions regarding his or her employment. After receiving and reviewing these policies, each employee is expected to sign an acknowledgement form. The employee should return the signed acknowledgement form to the Executive Director for inclusion into his/her personnel file. Employees who fail to comply with these policies may be subject to disciplinary action, up to and including termination.
- 2.03 Anniversary Date - The anniversary date of each employee shall be considered the first date of the first full pay period worked by a new employee or worked by a current employee following such employee's promotion or demotion.
- 2.04 Outside Employment - Employees desiring to engage in outside employment activity or enterprise that is unrelated, but in addition to their position and responsibilities as WNDD employees, shall request authorization in writing to do so from the WNDD Executive Director. The Executive Director will respond in writing within five working days as to whether employee request is authorized. Executive Director shall not authorize such outside employment, activity or enterprise deemed to be incompatible or inconsistent with WNDD activities or that is deemed to reduce efficiency of WNDD employees. All written correspondence will be placed in employee personnel file.
- 2.05 Employment of Relatives - Family members of current regular WNDD employees or family members of current WNDD's Board of Directors shall not be considered for employment by WNDD.
- 2.06 Political Activity - Regular WNDD employees shall not:
- 1) Use his/her official authority or influence for the purpose of interfering with or affecting the result of election or nomination for office;
  - 2) Directly or indirectly coerce, attempt to coerce, command or advise a state or local officer or employee to pay, lend, or contribute anything of value to a party, committee, organization, agency or person for political purposes;
  - 3) Be a candidate for public elective office in a partisan election. (Candidacy for political party offices is not prohibited. (See #4 below.)
  - 4) Employees are expressly forbidden to use any WNDD resources, including but not limited to: interoffice mail, email, telephone, fax machines, the Internet, or copy machines to engage in any political activity outside the approved scope of the employees' official duties.
  - 5) Wearing or displaying of apparel, buttons, insignia, or other items which advocate for or against a political candidate or a political cause is also an example of prohibited political activity during work hours.

Regular WNDD employees may:

- 1) Express his/her opinion on political subjects and candidates;
- 2) Take an active part in political management and political campaigns;
- 3) Be a candidate for a political party office; and,
- 4) Be a candidate for a non-partisan political office (except those offices represented on the WNDD Board of Directors).

WNDD employees' political activity shall be governed by the Hatch Act, as amended. Any of the above-allowed activities must be conducted by the employee during non-business hours of WNDD unless an approved leave of absence has been granted.

2.07 Anti-Harassment - WNDD affirms its intent to create a stable and productive environment for all employees - an environment which is based on the individual's ability and performance.

WNDD is committed to maintaining a workplace where a professional and businesslike atmosphere prevails. Employees have the right to work in an environment free from harassment of any sort. Any form of harassment shall not be condoned. Any employee who acts in violation of this policy shall be subject to disciplinary action.

WNDD expects employees to operate in a professional manner while respecting the reasonable wishes and rights of co-workers. Accordingly, employees who violate this policy will be subject to disciplinary action including but not limited to verbal or written reprimands, probation or termination of employment. Employees receiving such disciplinary actions may utilize the appeals process as set forth in this manual.

**Definition - Unlawful Harassment.**

Unlawful Harassment is considered a form of discrimination and is defined as any conduct directed toward another because of that person's race, color, religion, age, gender, pregnancy, sexual orientation, national origin, ancestry, disability, veteran status, domestic partnership, genetic information, gender identity or expression, political affiliation, or membership in the Nevada National Guard, or any other basis that is inappropriate or offensive as determined by using a reasonable person standard. The "reasonable person" standard considers whether a similarly situated person would find the behavior or conduct in question offensive.

WNDD will not tolerate any form of harassment, including any behavior on the part of employees, clients, customers, vendors, etc., that impairs an employee's ability to perform his/her duties.

Examples of harassment include, but are not limited to:

- 1) Verbal conduct such as epithets, derogatory comments, slurs, or unwanted sexual advances, invitations, or sexually degrading or suggestive words or comments made in person, in writing, via telephone or via electronic means.
- 2) Visual conduct such as derogatory posters, notices, email, photographs, cartoons, drawings, gestures, leering, or displaying sexually suggestive objects or pictures.
- 3) Physical conduct such as unwanted touching, impeding or blocking normal movement, or interfering with work or movement.
- 4) Threats or demands, either direct or veiled, to submit to sexual requests in order to keep a job or avoid some job-related loss, and offers of job benefits in return for sexual favors.
- 5) Retaliation for opposing, reporting, or threatening to report harassment, assisting another employee in filing an unlawful harassment complaint, or for participating in a harassment investigation, proceeding, or hearing.
- 6) Threats, promises, acts or suggestions, either direct or implied, which makes the employee's acceptance or rejection of such a condition of employment or affects an employee's evaluations, wages, advancement, assigned duties or any other condition of employment or career advancement.
- 7) The display or circulation of written materials or pictures which are derogatory to either gender. Deliberate or repeated unsolicited jokes, remarks, stories, conversations, verbal comments, gestures or physical contact of a sexual nature which are unwelcome whether committed by supervisory or non-supervisory personnel which creates an intimidating, hostile, or offensive work environment and/or interferes with an individual's performance.
- 8) Retaliation against employees for complaining about the behavior described above.

- 9) Bullying behavior that would include verbal bullying such as slandering, ridiculing or maligning an employee or his/her family; persistent name calling which is hurtful, insulting, or humiliating; physical Bullying: Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to an employee's work area or property and/or gesture non-verbal threatening gestures or glances which convey threatening messages.

This policy is not intended to regulate voluntary social interaction but strictly prohibits unwanted communication or conduct. To file a complaint, see Section XIV Grievance and Appeals, or, in lieu of filing a complaint through the procedures set forth in Section XIV, an individual may file a complaint by following the procedure set forth below.

Should an instance of prohibited behavior occur, both the employee and WNDD play a role in correcting the harassment.

The employee is responsible for:

- 1) Pointing out the offensive behavior to the person responsible for the behavior; and,
- 2) Requesting that the offensive behavior stop.

Any employee uncomfortable with approaching the person responsible for the offensive behavior or whose request to stop was unsuccessful should notify the Executive Director or WNDD Board member. All complaints brought forth will be investigated promptly. The District treats all allegations or complaints seriously and requires all employees to be candid and truthful during the investigation process.

The District will make efforts to ensure that all investigations are kept as confidential as reasonably possible. Employees will be requested to refrain from discussing the subject content with others, particularly while the investigation is in progress. Employees shall be required, upon request, to provide information to regulatory agencies. The District will release information obtained only to those individuals involved in the investigation and the administration of the complaint with a business need-to-know, or as required by law.

The District will communicate to the individual who made the initial complaint, as well as the individual against whom the complaint was made, whether the allegations of policy violation were substantiated or not.

If evidence arises that a participant in the investigation made intentionally false statements, that employee will be disciplined, up to and including termination.

If it is determined that a violation of this policy has occurred, the District will take remedial action against the violator commensurate with the severity of the offense. Such remedial action may include, but is not limited to, counseling, verbal warning, written reprimand, pay reduction, transfer, demotion, suspension without pay, or termination. The District will also initiate action to deter any future prohibited conduct/behavior(s) from occurring.

No employee will be retaliated against for complaining of harassment

## 2.08 Safety

Every employee is responsible for safety. To achieve our goal of providing a completely safe work place, everyone must be safety conscious. Any unsafe or hazardous condition must be reported to

the Executive Director immediately. Every effort will be made to remedy problems as quickly as possible.

Any occupational accident, injury or illness shall be reported to the employer immediately. Failure to report accidents can result in a violation of legal requirements and can lead to difficulties in processing insurance and benefit claims.

Employees are insured under the provisions of the State Workers' Compensation Act for occupational injuries and diseases that arise/arose out of and in the course of their employment. Employees are required to report all on-the-job accidents, injuries, or illness to their immediate supervisor/manager as soon as reasonably possible or within 24 hours of the accident, injury, or illness. Employees are also required to complete the C-1 form (Notice of Injury or Occupational Disease Incident Form) within seven days of the accident, injury, or illness, regardless of whether medical attention was received.

## 2.09 Drug and Alcohol Free Workplace Policy

The **employer** recognizes that substance abuse in our nation and our community exacts staggering costs in both human and economic terms. Substance abuse can be reasonably expected to produce impaired job performance, lost productivity, absenteeism, accidents, wasted materials, lowered morale, rising health care costs, and diminished interpersonal relationship skills. This drug- and alcohol-free workplace policy applies to volunteers as well as employees.

- 1) The District is committed to:
  - a. Maintaining a safe and healthy workplace for all employees and volunteers;
  - b. Assisting employees or volunteers who recognize they have a problem with drugs or alcohol resources in receiving appropriate treatment;
  - c. Periodically providing employees and volunteers with information about the dangers of workplace drug abuse; and
  - d. When appropriate, taking disciplinary action for failure to comply with this policy.
- 2) The employer strictly prohibits the following behavior:
  - a. The use, sale, attempted sale, manufacture, attempted manufacture, purchase, possession or cultivation, distribution and/or dispensing of illegal drugs by an employee at any time and in any amount. This prohibition includes the use or possession of prescription medicines for which the individual does not have a valid prescription and the inappropriate use of prescribed medicines for which the employee has a valid prescription. The prohibition also includes using over-the-counter medications or consumer products not meant for human consumption contrary to instructions provided by the manufacturer. In addition, the District prohibits employees from possessing open containers of alcoholic beverages while on the District's premises and/or while on duty and from working with a blood-alcohol level of .02 or more at any time.
  - b. Bringing alcohol, illegal drugs, and other substances which may impair the safety or welfare of employees or the public onto the premises controlled by the District or placing in vehicles or equipment operated on behalf of the District.

- c. Driving a vehicle while on duty with a blood alcohol level of .02 or more or under the influence of an illegal drug, regardless of amount.

### 3) Reporting Requirements

- a. A supervisor/manager who receives information or is a witness to any use of drugs or alcohol by an employee which violates employer's policies or the law, is required to report this information to his/her supervisor/manager immediately. The information reported must include:
  - The persons(s) involved, including all witnesses;
  - Any information gathered, such as actual observation of drug /alcohol use, the presence of paraphernalia, observation of any unusual physical signs or behaviors;
  - A written record of specific conversations held with the accused and any witnesses;
  - All pertinent facts, including date(s), time(s), and locations(s).
- b. An employee who witnesses or obtains information regarding illegal drug/alcohol use by his/her immediate supervisor/manager is required to report the incident to that individual's supervisor/manager.

### 4) Employee Responsibilities

- a. Each employee is responsible for meeting standards for work performance and safe on-the-job conduct.
- b. Employees shall not report to work under the influence of alcohol, illegal drugs, or misused prescription or over-the-counter drugs.  
Employees who suspect they may have a substance abuse problem are encouraged to seek counseling and rehabilitation
- c. Each employee must report the facts and circumstances of any criminal drug or alcohol conviction resulting from an incident that occurred while the employee was on duty or which may impact the employee's ability to perform the duties of his/her job. If duties involve driving a vehicle, the employee must report to his/her supervisor/manager a conviction for driving under the influence (DUI), and/or revocation or suspension of the driver's license pending adjudication. Notification to District must occur before resuming work duties or immediately after the conviction or revocation/suspension. Failure to notify District will result in disciplinary action, up to and including possible termination.

2.10 As a condition of employment with WNDD, all employees must notify the Executive Director of any criminal conviction no later than five (5) days after such conviction.

WNDD is required to notify any federal contracting agency of such convictions.

## SECTION III. PERSONNEL ADMINISTRATION

- 3.01 Responsibility of Executive Director - The Executive Director of WNDD shall be responsible for the overall administration and management of the WNDD offices and activities including all personnel matters.

- 3.02 Authority of Executive Director - The Executive Director shall, within established budgetary constraints and authorizations, hire and fix compensation for such personnel as may be required to carry out approved work programs of WNDD. The Executive Director of WNDD shall implement discharges, demotions, promotions and compensation adjustment of all WNDD employees within the constraints of approved annual budgets of WNDD. All hiring and discharge will be reported to the WNDD Board of Directors and Board of Directors as soon as practical.

#### **SECTION IV. RECRUITMENT AND HIRING PROCEDURES**

- 4.01 Advertising - Employee recruitment, including for Executive Director, shall include advertising or notices be placed with general circulation newspapers, professional placement publications, appropriate social media resources and government employment offices. All employee recruitment advertising will include a statement of the minimum professional or technical education, experience and skills required for each open position and the following statement, "Equal Opportunity Employer" or "EOE".
- 4.02. Recruitment - Regular positions may be filled by applicants from within or outside the organization.
- 4.03 Referral - Employee applicant referrals will be received from WNDD employees and from other private and governmental agencies and organizations. Such referrals will be considered, without preference, along with other applicants for employment.
- 4.04 Interviews - All applicants for position openings will be required to complete a WNDD Application for employment for the particular open position for which they are applying. Supplemental documents, information, letters of recommendation and personal references may also be required. The Executive Director will review all applications properly submitted. After review, the Executive Director will reduce the list of applicants to three (3) to five (5) candidates and will schedule an interview with the Executive Director and, when deemed desirable and appropriate, with WNDD officials. A subsequent interview may be scheduled for the selected candidate following which a candidate may be offered the appointment to fill the open position.
- 4.05 Examinations - All applicants may be requested to undergo examination or testing to demonstrate skills and capabilities applicable to the open position for which they have applied. Such examinations may be formal or informal and may be oral: written or performance in nature. Results of such examinations may be considered in the appointment to fill the open position.
- 4.06 Appointments
- 1) The WNDD Board of Directors, based upon the recruitment and interview process, shall appoint the Executive Director.
  - 2) The Executive Director will make all appointments to fill open positions. Each applicant will be notified of their consideration for such appointment.
- 4.07 Appointment Classification
- 1) Full Time - A full time appointment is defined as one in which the employee works 35 hours per week or more on an annual basis. This can apply to employees in probationary, regular or acting appointment status.

- 2) Part Time - A part time appointment is defined as one in which the employee works less than 35 hours per week on an annual basis. This can apply to employees in probationary, regular, acting or temporary appointment status.

#### 4.08 Appointment Status

- 1) Probationary - Probationary Appointment Status is the initial appointment of a new employee or of a current employee upon promotion or reclassification. Duration of the Probationary Appointment status is 6 months from the employee's Anniversary Date and may be extended for cause as deemed appropriate by the Executive Director. An employee who has been promoted or reclassified into a more responsible position may be returned to his/her prior position if his/her performance is unsatisfactory.
- 2) Regular - Regular Appointment Status is the appointment by the Executive Director or WNDD Board of Directors of an employee following satisfactory completion of the Probationary Appointment. Duration of the Regular Appointment status is continuous until the status is altered due to resignation, discharge, disciplinary action, promotion or reclassification of the employee by the Executive Director.
- 3) Acting - Acting Appointment Status is an appointment by the Executive Director or the WNDD Board of Directors/Board of Directors to serve temporarily in a capacity other than the Regular Appointment of the employee. Duration of the Acting Appointment status is for an indefinite term.
- 4) Temporary - Temporary Appointment Status is an appointment by the Executive Director of an employee hired to ease overload of work. Employees receiving Temporary Appointment may be hired directly by WNDD or hired under a service contract between the person's employer and WNDD. Duration of Temporary Appointment status is for an indefinite period as may be required to resolve the work overload.

#### 4.09 Other Conditions

- 1) All offers of initial and continuing employment are conditioned upon the applicant furnishing satisfactory evidence of identity and legal authority to work in the United States. Each applicant must attest to his/her identity and legal authority to work in the United States in accordance with the applicable federal statute by completing and signing INS Form I-9 (Employment Eligibility Verification).

### **SECTION V. CAREER DEVELOPMENT AND TRAINING**

- 5.01 On-the-Job Training - The Executive Director or his/her designee is responsible for on-the-job training related to the immediate job assignment of the employee. As proficiency is demonstrated, additional work assignments, designed to enhance the employee's experience and skills, may be assigned.
- 5.02 Outside Training - Outside training opportunities will be provided, as deemed beneficial and approved by the Executive Director. Specifically, attendance and participation in technical and non-technical courses of instruction, workshops, seminars, meetings and conferences may be encouraged and financed by WNDD. Such attendance and participation shall be subject to administrative and budgetary constraints.



- 5.03 Formal Education and Professional Development - All employees will be afforded the maximum opportunities to further their formal education and professional development.

## **SECTION VI. PERSONNEL CLASSIFICATION SYSTEM**

- 6.01 General - All employee positions at WNDD shall be classified under a position classification system. Such position classification system shall be supported by position descriptions.
- 6.02 Maintenance of Personnel Classification System - The position classification system and position descriptions shall be periodically reviewed and amended to adequately reflect the required qualifications and work of employees.
- 6.03 Position Descriptions - Each position shall be supported by a position description which shall set forth the nature of the work, the primary duties of the position, the requisite knowledge, skills, abilities and minimum experience and/or training as may be deemed appropriate by the Executive Director.
- 6.04 Position Categories -
- 1) Management Category - The management category of WNDD employees shall include the position of Executive Director. This is an exempt position.
  - 2) Non-Management Category - The non-management category of WNDD employee shall include the position titles as shown in the following sub-categories:
    - a. Professional- Project Manager, Special Projects Coordinator - Exempt
    - b. Housing Specialist - Non-exempt.
    - c. Clerical - Administrative Secretary Non-exempt.
- 6.05 Salary Schedule - Salaries for WNDD positions, as proposed by the Executive Director and approved by the WNDD Board of Directors, shall reflect the minimum and maximum pay for WNDD position and will be supported by and indicative of the assigned position descriptions. Salaries will be reviewed annually by the Executive Director and necessary modifications recommended to the WNDD Board of Directors.

## **SECTION VII. TIME**

- 7.01 Office Hours - WNDD office hours will be 8:00 a.m. to 5:00 p.m.
- 7.02 Work Time - The regular workweek for WNDD employees begins at 12:01 a.m. on Monday and ends at 12 midnight the following Sunday. A mealtime for non-exempt employees is from noon to 1 p.m. and is not compensated.

Work schedules for WNDD employees are established within this framework. A normal working schedule for regular, full-time employees consists of at least 35 hours each workweek. The Executive Director will advise each employee regarding his/her specific working hours. Punctual and consistent attendance is a condition of employment.

As part of our responsibility to our members, constituents, the general public, and other employees, WNDD expects its employees to be at work as scheduled, to arrange their personal schedules to

accommodate our established working hours, and to notify the Executive Director as early as possible if they expect to be absent or tardy.

Employees are expected to be at their workstations, ready to begin work, at the beginning of their assigned shift.

#### 7.03 Rest and Meal Periods

Employees will be granted one ten-minute break or rest period during each work period of four or more hours. Employees may not take rest periods at the beginning or at the end of the work period. Rest periods may not be scheduled or taken consecutively or in conjunction with meal periods.

Employees who work six or more hours in a work day are allowed an uninterrupted, unpaid meal period of 30 minutes or longer at or about mid-point of their work day. Supervisors/managers will be responsible to ensure that wherever and whenever possible, employees will be permitted the half-hour meal period uninterrupted by work-related duties. If an employee's meal period is interrupted by a work-related matter, the employee will be paid for the meal period.

#### 7.04 Additional Work Time

Non-exempt Employees - Additional work time shall be that work time in excess of the employee's regularly scheduled workweek. Non-exempt employees will be compensated at their regular hourly rate for additional hours worked up to forty (40) hours in a workweek. Nonexempt employees will be compensated at one and one-half times their regular hourly rate for additional hours worked over forty (40) hours in a workweek. Personal leave, holiday or annual leave hours, either unpaid or paid but not worked, are not included in calculating additional work time. Additional work time is based on actual hours worked as required by law.

The Executive Director must approve all additional work time by a non-exempt employee, in advance. Because unauthorized additional work time is against company policy, employees who work unauthorized additional time are subject to discipline including termination.

Non-exempt employees are entitled to pay for additional work time. WNDD does not permit employees to take time off in lieu of receiving additional work time pay. Accordingly, employees should not request the opportunity to make-up time for time missed if the makeup time will result in additional work time. Any time off that is not scheduled or approved in writing by the Executive Director will be without pay and subject to disciplinary action including termination.

Exempt Employees - Exempt employees are paid a fixed salary that is intended to cover all of the compensation to which they are entitled. Because they are exempt, such employees are not entitled to additional compensation for extra hours of work or time off in lieu of additional compensation. WNDD does not maintain any compensatory time off plan or arrangement. Accordingly, any time off that is provided an exempt employee is done on an informal basis, and neither extra compensation nor compensatory time off will, under any circumstances, be owed or payable to an exempt employee upon separation from WNDD's employ for any reason.

- 7.05 Absence from Work Station - Employees will report anticipated and approved absences from their regular work station indicating the time of departure, where the employee may be contacted, and the estimated time of return.
- 7.06 Telecommuting – Employees may request to work at home or at other off-site locations if the nature of their duties permit. Telecommuting involves the practice of working from a remote workplace, instead of commuting to a designated work location. It will occur on a regular schedule (one or more days) as agreed by the employee and the Executive Director, or Executive Board.
- 7.07 Records - Each employee shall maintain an accurate Time Report for each pay period recording all time worked, including time worked over their normal schedule, according to date and project function. Employee Time Reports are considered company property; and falsifying a Time Report may result in discipline up to and including termination.

Employee Time Reports shall be signed and submitted to the Executive Director at the close of each pay period. The Time Reports must be verified and approved by the Executive Director and shall be the basis of payroll preparation. Approved Time Reports shall become part of the official fiscal records of WNDD.

- 7.08 Use Of Private Vehicles – Employees on WNDD business may travel using their private vehicles. An employee using their own vehicle for WNDD business must maintain current registration, license and vehicle insurance.

Employees involved in accidents driving private vehicles while on WNDD business must obtain approval from Executive Director or Executive Board. The employee’s vehicle insurance policy is the primary coverage for damages to any private vehicle being used on WNDD business. Reimbursement of mileage is based on per mile rate set by General Services Administration (GSA).

**SECTION VIII. PAID TIME OFF**

- 8.01 Purpose for Paid Time Off (PTO)

The purpose of Paid Time Off (PTO) is to provide employees with flexible paid time off from work that can be used for such needs as vacation, personal or family illness, doctor appointments, school, volunteerism, and other activities of the employee's choice. The District's goal is to reduce unscheduled absences and the need for supervisory oversight.

The PTO days accrued, effective (date) replace all existing vacation, sick time, and personal business days that have been allotted under prior policies. The vacation time accrued in the past will carry over, in excess of the PTO policy, per the District's guidelines at the time.

- 1) Guidelines for PTO Use

Each full time employee will accrue PTO bi-weekly in hourly increments based on their length of service as defined below. PTO is added to the employee's PTO bank when the bi-weekly paycheck is issued. PTO taken will be subtracted from the employee's accrued time bank in one hour increments.

Temporary employees, contract employees, and interns are not eligible to accrue PTO.

Eligibility to accrue PTO is contingent on the employee either working or utilizing accrued PTO for the entire bi-weekly pay period. PTO is not earned in pay periods during which unpaid leave is taken.

Employees may use time from their PTO bank in hourly increments. Time that is not covered by the PTO policy, and for which separate guidelines and policies exist, include company paid holidays, bereavement time off, required jury duty, and military service leave.

To take PTO requires two days of notice to the Executive Director unless the PTO is used for legitimate, unexpected illness or emergencies. (Use the Paid Time Off form to request PTO.) In all instances, PTO must be approved in advance, if applicable. WNDD appreciates as much notice as possible for a scheduled absence.

## 2) Specific Eligibility for Paid Time Off (PTO)

PTO is earned on the following schedule based on a 40 hour work week. PTO is prorated based on the number of hours worked on an employee's regular schedule.

### Years of Service

- 1-2: 176 working hours per year, earned at a rate of 3.665 hours for each full work week in a calendar year.
- 3-4: 216 working hours per year, earned at a rate of 4.5 hours for each full work week in a calendar year.
- 5+: 240 working hours per year, earned at a rate of 4.615 hours for each full work week in a calendar year.

Each employee may carry 240 hours of accrued PTO over into a new calendar year. Employees are responsible for monitoring and taking their PTO over the course of a year so that they do not lose time accrued when the current calendar year ends.

If extenuating business circumstances prevented the employee from taking scheduled PTO, this PTO may be carried over and taken in the first half of the next calendar year with the approval of the Executive Director or Executive Board.

Employees are paid for the PTO they have accrued at employment end, not to exceed 240 hours.

8.02 Eligible employees shall continue to accrue PTO leave while on any leave with pay status.

8.03 Accumulation of Annual Leave - Eligible employees shall accrue Annual Leave beginning at the start of the first full pay period of employment following successful completion of any applicable probationary period until the end of the last full pay period of employment.

8.04 When possible, eligible employees shall submit a written advance request to use accrued Personal Leave to the Executive Director for approval. In the event of an emergency or unforeseen illness, the employee shall notify the Executive Director as early as possible on each day of absence; and upon the employee's return to work, a Personal Leave Request shall be completed for the time of absence and be submitted to the Executive Director for approval. Use of Personal Leave shall not be approved prior to accrual of such leave.

8.05 Administrative Leave

By notifying the employee in writing, the District may place an employee on administrative leave, with or without pay pending an investigation of alleged misconduct or performance deficiencies, prior to or during a disciplinary proceeding, or during the review of the employee's response to a proposed disciplinary action. The notice of administrative leave will include a statement that the leave is not a disciplinary action. An employee placed on administrative leave without pay who is later reinstated without punitive disciplinary action being imposed will be reimbursed for any pay lost during the administrative leave.

8.06 Absence Without Leave - An employee who is absent without prior approval shall be recorded as being absent without leave. An employee who is absent without leave is subject to discharge by the Executive Director, at his/her discretion. During an absence without leave, such employee shall not receive pay or accrue any leave or other employee benefits.

Employees who are absent for two (2) consecutive work days and have not contacted the Executive Director will be deemed to have voluntarily terminated their employment as of the end of the second work day missed.

8.07 Holiday Leave - Each employee having Probationary, Regular or Acting Appointment status shall be entitled to holiday leave with pay on each of the following holidays:

- |                        |                                 |
|------------------------|---------------------------------|
| New Year's Day         | Labor Day                       |
| Martin Luther King Day | Nevada Day                      |
| President's Day        | Thanksgiving Day                |
| Memorial Day           | Day After Thanksgiving          |
| Independence Day       | Christmas Day                   |
| Veteran's Day          | One Additional Day At Christmas |

To be eligible for holiday leave with pay, a WNDD employee must be in a pay status the day immediately preceding and the day immediately following the holiday.

WNDD offices will close on these designated holidays. When a holiday falls on Saturday, the holiday will be observed on the preceding Friday. When the holiday falls on a Sunday, the holiday will be observed on the following Monday.

8.08 Bereavement Leave

A regular, full-time or part-time employee who must be absent from work to attend the funeral of a family member who is within the third degree of consanguinity or affinity may use up to a maximum of up to five working days of bereavement leave per each occurrence. Bereavement leave longer than five working days may be charged to accumulated personal leave, up to a maximum of sixteen

(16) additional hours, with the advance approval of the Executive Director. Supervisors or managers may require evidence of attendance at the funeral.

#### 8.09 Military Leave under Federal Law

Employees who are members of the uniformed services are entitled to military leave and to re-employment rights as provided in 38 USC, Sections 2021-2024, and 4301 et. seq. The uniformed services covered include the Army, Navy, Marines, Air Force, Coast Guard, Public Health Service Commissioner Corps, the reserve components of these services, and any other category dispatched by the President in time of war or national emergency. The Army National Guard and Air National Guard are also covered.

#### 8.10 Military Leave under Nevada Statute

Public officers and/or employees who are active members of the United States Army Reserve, United States Naval Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, or the Nevada National Guard are entitled to leave to serve under orders including, without limitation, orders for training or deployment, as provided in NRS 281.145.

##### Procedure

- 1) Upon employee's or public officer's request, **employer** must relieve employee or public officer of duties with pay to serve under orders for training or deployment for a period of not more than the number of hours equivalent to 15 working days in a 12 month period.
- 2) The employer is not required to pay the public officer's or employee's salary after 15-working days (or hours equivalent).
- 3) Public officer's or employee's accrued vacation time may not be deducted during the leave. If public officer or employee requests additional time beyond 15 working days, public officer or employee may choose to use annual leave and compensatory time, if any, before going on leave without pay. The employer will treat the public officer or employee the same as any other employee on leave without pay.

#### 8.11 Court Leave

##### When Granted

WNDD will grant court leave to allow employees to serve as juror or a witness in a court proceeding. Employees shall provide their supervisors with relevant documents verifying the need for court leave as soon as the need becomes known.

##### Compensation

Subject to the following conditions, eligible employees shall receive their regular base rate of pay for those hours spent in court traveling to and from court when such time occurs during employee's regular scheduled work days and hours of work. Non-regular employees will be granted time off without pay. Law enforcement personnel appearing in court as part of their duties are not affected by this policy.

The employee's regular rate of pay shall be limited to compensation for court and travel time which occurs during the employee's regularly scheduled hours of work. Court leave will not result in payment of overtime or be considered as hours worked for purposes of determining eligibility for overtime, unless the court leave is related to the employee's job responsibilities.

Upon completion of jury/court/witness service for which the employee received his/her regular pay, the employee will immediately forward any compensation received from the court or other party to the employer upon receipt. Reimbursements received for out-of-pocket expenses such as meals, mileage, and lodging may be kept by employees, unless the employer has reimbursed the employee for such expenses or such expenses were paid by the employer.

An employee shall not receive pay for the work time missed if s/he is required to miss work because of court appearances in a matter to which the employee is a party or to serve as a witness for a party who has filed an action against the employer. However, the employee may choose to use his/her PTO leave.

#### Late Start/Early Release

- 1) An employee who is serving as a witness and is not required to report to court until after the start of their workday or who is released from court before the end of his/her scheduled work day shall report to work for the hours which are not required for court duty or for related travel time.
- 2) Employees who are required to report to jury duty will not be required to work eight hours prior to reporting. If the employee's service lasts four hours or more, including time going and returning from court, the employee will not be required to work between 5 p.m. of the day of jury duty and 3 a.m. the following day per NRS 6.190.

- 8.12 Leave Records - Each employee shall record all used leave on his/her Employee Time Report for each pay period. Appropriately processed Employee Leave Authorization forms shall accompany the Employee Time Report to document authorization for use of leave. A leave account record shall be maintained for each employee. Each leave account record shall report each month the employee's accrued leave, used leave, and remaining balance of unused accrued leave. Each employee shall receive a copy of his /her leave account record each month.

## SECTION IX. COMPENSATION

- 9.01 Pay Days and Pay Periods - WNDD employees are paid every other Friday. Each pay check covers work performed through the completion of the previous workweek. Non-exempt employees are responsible to ensure that their time sheets are accurate and complete. Falsification of time sheets may result in immediate termination.

The amount of compensation for non-exempt employees will be determined by multiplying the number of hours worked times the established hourly rate. Overtime policy applies.

The amount of compensation for exempt employees will be determined by dividing their annual base salary by twenty-six (26) pay periods. Overtime policy does not apply.

- 9.02 **Pay Plan** - The Executive Director shall annually develop and recommend to the WNDD Executive Committee a Salary Schedule containing the annual, monthly, weekly, and hourly rates for each authorized position. The Executive Committee shall annually recommend a Salary Budget to be voted upon by the WNDD Board of Directors.
- 9.03 **Pay Adjustments** - Adjustments may be recommended by the Executive Director to the Executive Committee, to be voted upon at the discretion of the Board of Directors. Such recommendations will be as a result of an annual review of the salary schedule, taking into consideration WNDD's budgetary constraints.
- 9.04 **Merit Adjustments** - Merit adjustments are not automatic and are governed by the availability of funds and performance appraisal results. A "satisfactory" performance appraisal rating is required for eligibility and consideration for an annual (12-month) merit increase. Merit increases are based upon available funds in the WNDD approved budget. When funds are not available, the Executive Director has discretion to utilize benefits which will not have negative impact upon WNDD budget.
- 9.05 **Termination Pay Due to Resignation or Discharge** - This pay shall be computed at the employee's rate of pay at termination and shall include unused accrued annual leave remaining on the employee's records on the effective date of such employee's resignation or discharged day.
- 9.06 **Termination Pay Due To Death** - This pay shall be at the rate of pay on the last day the employee was in pay status and shall include all unused accrued annual leave remaining on the books on the date the employee was deceased.
- 9.07 **Payroll Deductions** - Federal and state laws require the following deductions from every paycheck:
- Federal withholding tax
  - Social security taxes up to the required annual amount

Other deductions may be made from an employee's paycheck with the employee's written permission, including:

- 1) Group insurance premiums;
  - 2) Payments due the employer for goods or services requested and received by the employee on behalf of himself/herself,
  - 3) Deductions based on any lawful order such as child support and garnishments.
- 9.08 **Records** - The records concerning the compensation, payroll deductions, annual leave and merit increases shall be kept in proper order and are available to the employee upon request.
- 9.09 **Recognition Of Excellence**

The Executive Director and/or Executive Committee may recommend to the Executive Board an employee for a one-time lump sum bonus up to 3% of the employee's annual salary, and/or up to 3 days or 24 hours of paid time off, to reward and recognize superior performance. Employee Recognition of Excellence Bonus is an employee benefit and management right, and therefore may be revised or discontinued at any time. The bonus is contingent on the WNDD budget and its available funds.



Criteria recommended for consideration when providing for this bonus can be based on the following:

- 1) Specific accomplishments that contributed to increased efficiency, economy, and/or quality of WNDD operations.
- 2) Superior performance, which achieved results and accomplishments that clearly go beyond what is expected of the position.
- 3) Initiated and implemented a project or program that resulted in significant ongoing savings or generated new or increased revenue to WNDD.
- 4) Individual efforts that generated lasting or significant positive public relations for WNDD. This may have been demonstrated by employee's exceptional judgment, communication skills and/or strong or increased relationships.
- 5) Ensured the mission of a work unit is accomplished during a challenging period by successfully completing additional work on a project assignment while maintaining the workload.

#### 9.10 Travel Expenses

Employees will be reimbursed for reasonable travel expenses which are required for the performance of their assigned duties and which are appropriately authorized. To obtain reimbursement, employees must submit an expense report on a proper claim form and substantiate the amounts claimed as required below.

Reimbursement shall be made only for expenses actually incurred, paid, and authorized under this policy and procedure.

Allowances:

- 1) Mileage

WNDD will attempt to make a vehicle available to employees to use for official travel.

If there are no employer vehicles available and the employee must use a personal vehicle, mileage will be reimbursed at the most recent per mile rate set by the General Services Administration (GSA) for WNDD business conducted with a privately operated vehicle (POV). If an employee drives a personal vehicle when commercial air travel would be more efficient, the mileage reimbursement will be limited to the cost of the airfare. Employees using a personal vehicle for official travel must have proof of current registration and insurance for that vehicle.

- 2) Lodging

Moderate cost lodging should be pre-arranged at a location nearest to the meeting/training site as possible. Reimbursement will be based on the cost of a single room if available. A receipt is required for reimbursement of incurred lodging expenses.

- 3) Meals

The cost of meals shall be reimbursed for actual costs and submittal of the original receipts and an explanation for the expenditures.

4) Other Expenses

Necessary business telephone calls, parking charges, and/or ground transportation will be reimbursed.

5) Unallowable Expenses

WNDD does not reimburse for fines and parking tickets, towing or impounding fees, traffic violations, alcoholic beverages, personal entertainment, tobacco, or expenses unrelated to the business purpose of the travel as determined by the Executive Director.

WNDD discourages combining personal travel with business travel due to the public's perception regarding use of employer funds. Employees must clearly disclose any personal travel and/or vacation time to be taken in conjunction with employer travel. An employee's family may accompany the employee on WNDD business, provided travel is not in an employer vehicle. WNDD will not, however, pay any additional expenses so incurred.

## SECTION X. SEPARATION

- 10.01 Resignations - Non-exempt employees wishing to leave in good standing shall notify the Executive Director in writing at least two (2) weeks prior to the effective date of termination.

Exempt employees wishing to leave in good standing shall notify the Executive Director or, in the case of the Executive Director, the WNDD President, in writing at least four (4) weeks prior to the effective date of termination. Employees who fail to provide such advance notice will be considered ineligible for re-hire.

- 10.02 Reduction in Force - If it becomes necessary through a reduction in workload, lack of fund support or for other reasons to reduce the number of employees, employees holding the positions so affected shall be notified in writing at least thirty (30) days prior to the effective date of termination.

- 10.03 Discharge - Employees are expected to meet acceptable standards of conduct and performance. Satisfaction of these standards not only promotes productivity and efficient but also helps to ensure that all employees will enjoy a pleasant and cooperative work environment.

Employment with WNDD continues only at the mutual consent of the employee and the employer. Employment is, therefore, terminable at will, at any time, either by the employee or the employer with or without cause or advance notice. Accordingly, WNDD does not adhere to any formal system of discipline. Nevertheless, when determined appropriate, the Executive Director may attempt to give an employee a prior written or oral warning and an opportunity to improve or correct a performance and/or attitude problem before discharge.

It is, of course, impossible to identify every type of possible misconduct, infraction, or performance problem that may result in discipline or termination. The following is, therefore, simply a partial list of types of conduct that may result in disciplinary action up to and including discharge:

- 1) Unexcused and/or repeated tardiness or absenteeism;
- 2) Mishandling, misappropriation or unauthorized removal or possession of the funds and/or property of WNDD or other WNDD employee;
- 3) Working unauthorized overtime;

- 4) Failure to work assigned overtime;
- 5) Unsatisfactory work performance and/or work attitude;
- 6) Violation of WNDD policy, including policies described in this manual, as revised from time to time;
- 7) Possession or bringing of dangerous or unauthorized materials to WNDD property;
- 8) Falsifying or destroying any record of WNDD, including timekeeping records;
- 9) Engaging in rude, discourteous or unprofessional conduct toward others;
- 10) Reporting to or being at work while under the influence of alcohol or unlawful drugs, or possessing such drugs while on the WNDD property or while on duty or operating a vehicle;
- 11) Falsifying or making erroneous entries or material omissions on an employment application or other company record; and,
- 12) Unsatisfactory performance.

10.04 Exit Interview - A termination interview shall be conducted with the employee by the Executive Director prior to the employee's leaving on the last day of employment regardless of the reason. At the time of the interview, employees are expected to return all WNDD property, equipment, keys, etc. Arrangements for clearing any outstanding debts and to receive final pay also are to be made at this time.

## **SECTION XI. PERFORMANCE APPRAISALS**

- 11.01 At the time of hire, employees will be provided goals and objectives in order that performance appraisals may be conducted. Performance appraisals will be conducted 6 months from employees hire and subsequently on an annual basis. Goals and objectives will be revised and updated as a part of the performance appraisal. Performance appraisals will be conducted by the Executive Director, the Executive Committee or by the WNDD Board. . It is the duty of the Executive Director to provide for uniformity of application of the standards to each employee.
- 11.02 Purpose - Performance appraisals are intended to aid the employee in improving job performance.
- 11.03 Effects of Appraisals - Performance appraisals may be a consideration for either successful completion of a probationary period, a merit adjustment, or a discharge

## **SECTION XII. EMPLOYEE BENEFITS**

- 12.01 Health/Dental/Vision/Life Insurance - All Regular or Acting Appointment status employees, following successful completion of the required probationary period, are eligible to enroll in the WNDD group health insurance plan. WNDD pays the full cost of the employee's health, dental, vision, and life insurance. If an employee waives the health insurance, the employee shall receive a fixed dollar amount per month in lieu of coverage. The employee must provide requested information and proof of coverage.
- 12.02 Employees may elect to enroll eligible family members in WNDD group health insurance plan with the employee paying one hundred (100%) of the total premium. This cost will be automatically deducted from employee payroll.
- 12.03 Retirement - Following successful completion of his/her probationary period, WNDD will contribute an amount equal to five percent (5%) of each regular full-time employees gross salary to a Simplified Employee Plan (SEP) administered by a designee determined by WNDD. The

employee shall be solely responsible for selecting the investment to which WNDD will contribute. Retirement benefit is subject to WNDD budgetary constraints.

- 12.04 Social Security - All employees are covered by the social security law and are subject to taxes under the Federal Insurance Contribution Act (FICA). A deduction is made from each employee's gross earnings in accordance with the law as the employee's contribution to social security. WNDD contributes an amount equal to that paid by each employee.
- 12.05 Unemployment Insurance - If your employment terminates, you may be eligible to receive unemployment insurance. In most cases, you must file a claim with the State of Nevada in order to collect this benefit.
- 12.06 Workers' Compensation - WNDD maintains workers' compensation insurance coverage as required by law to protect employees who are injured on the job. This insurance provides medical, surgical and hospital treatment in addition to payment for loss of earnings that result from work-related injuries. The cost of this coverage is paid completely by WNDD.

If you are injured while working, please report it immediately to the Executive Director, regardless of how minor the injury may be. If you have any questions regarding the workers' compensation insurance program, please contact the Executive Director. Workers' compensation is referenced in section 2.08 Safety.

### **SECTION XIII. GRIEVANCES AND APPEALS**

- 13.01 Grievances - WNDD has established a grievance procedure to allow employees an opportunity to voice any concerns they may have regarding wages, hours, or working conditions. The following steps are provided all employees for the settlement of a grievance:

Step 1 - Employees should first raise any problems or grievances verbally with the Executive Director within five (5) days of the incident or occurrence gives rise to the problem. The Executive Director make every effort to conclude the matter in a way satisfactory to all parties concerned within five (5) days of notification.

Step 2 - If a grievance is not concluded by Step 1, an employee may file a grievance, in writing, within ten (10) days of the incident or occurrence that gives rise to the problem with the Executive Director. The Executive Director shall render a decision, in writing, on the grievance within ten (10) days of receiving the employee's written notification.

Step 3 - If a grievance remains following Step 2, an employee may appeal the Executive Director's decision to the WNDD Executive Committee. An employee wishing to appeal to the Executive Committee must submit his/her intent to appeal, in writing to the Executive Director, within ten (10) days of receiving the written decision under Step 2. The Executive Director shall schedule an Executive Committee meeting within fifteen (15) working days from receipt of the employee's intent to appeal and shall furnish each member of the WNDD Executive Committee with written statements by the employee and by all concerned with the matter at least seven (7) working days prior to the meeting to address the appeal. The Executive Committee will hear the grievance and provide the employee a response within seven (7) working days of the meeting unless the Committee determines that additional time is required under the circumstances. The decision of the Executive Committee is final.

## SECTION XIV. PERSONNEL RECORDS

- 14.01 Personnel Files - The Executive Director shall maintain, either personally or by assignment, official personnel files.
- 14.02 Confidentiality - Personnel files shall be considered "confidential", their use being restricted to official personnel matters. As such, access to personnel files shall be restricted solely to the Executive Director as required in handling of personnel matters concerning WNDD employees except that employees may request, in writing submitted to the Executive Director, allowing at least three (3) days advance notice, to review their individual personnel file. The Executive Director may remove certain documents as permitted by Nevada Law when the employee inspects the file. Any violation of WNDD's policy regarding confidentiality of personnel records may result in disciplinary action up to and including termination.
- 14.03 Employee Information Record and Personnel Data - Employees shall not provide any information regarding current or former employees or volunteers to persons, firms, organizations or institutions who are not employed by or part of the company. Any employee who receives a request for any information concerning a past or present employee or volunteer of WNDD should, without engaging in any "on" or "off the record" conversation about the individual, refer the person making request to the Executive Director.

Only the Executive Director is authorized to provide information of any kind regarding current or former employees or volunteers. Examples of requests that should be referred to the Executive Director include, but are not limited to, requests for verifications of employment, employment references, and requests for references or comments regarding performance from any outside agency, firm, person or organization. Strict observance of this policy is required. Any violation of this policy may result in disciplinary action up to and including termination.

## SECTION XV. AMENDMENTS

- 15.01 Approval - This personnel policy may be subject to change. Amendments to this personnel policy must be approved by the WNDD Board of Directors.
- 15.02 Incorporation by Reference - All amendments shall be incorporated by reference into this manual.

## SECTION XVI. COMMUNICATIONS

### 16.01 ELECTRONIC MAIL

E-mail and the electronic distribution of documents, are subject to all the same laws, policies and practices that apply to other means of communication, such as telephone and paper documents and records. This includes, but is not limited to, product endorsements, copyright laws, software licensing, patent laws, record retention, and proper business correspondence practices.

Each Western Nevada Development District employee is responsible for all electronic mail messages originating from his/her user E-mail address. The sender of E-mail messages and any attached

documents must retain the primary responsibility for seeing that the communication is received by those intended.

Transmission of any material in violation of Federal or state laws or regulations and Western Nevada Development District policies and procedures is prohibited.

Any improper use of electronic mail, including, but not limited to the following, is strictly prohibited:

- 1) Theft and/of forgery (or attempted forgery) of E-mail messages or electronic documents.
- 2) Unauthorized reading, deleting, copying, or modifying of E-mail of other users.
- 3) Sending harassing, discriminating and/or other threatening E-mail to a user or sending any message that may create a hostile work environment.
- 4) Any attempts at sending unsolicited junk mail, for-profit messages, chain letters or any mailings of non-work related nature.

Under the Public Records Act, any electronic mail can be a public record. Employees should be aware that electronic records are subject to the mandatory public disclosure requirements of the Public Records Act, subject to the exceptions under the Act.

Western Nevada Development District reserves the right to review and monitor electronic messages and computer files to ensure that those media are being used in compliance with all laws and policies set forth herein.

The Western Nevada Development District Executive Director, or his/her designee, has access to any and all electronic mail files of any Western Nevada Development District employee. The Western Nevada Development District Executive Director also has access to any Western Nevada Development District employee's hard drive, Western Nevada Development District floppy disk, and electronic mail files. Western Nevada Development District shall have the right to delete or retain any or all electronic mail messages and files of a Western Nevada Development District employee who is no longer employed by Western Nevada Development District.

In accordance with provisions of NRS 613.135, the District will not request user names and passwords for personal social media accounts and will not take any type of employment action against an employee who refuses to provide the user name and password for their personal social media account. This provision does not prevent an employer from requiring an employee to disclose their user name and password for access to the District's computer or information system.

## 16.02 INTERNET

Use of the Internet for any purpose other than for Western Nevada Development District work is generally forbidden, unless given prior authorization by the supervisor.

Downloading or transferring extensive documents and/or files is discouraged during peak business hours and should only be performed on a very selective basis. Large files, especially those with graphics, audio, or video, each having high bandwidth requirements, can adversely affect the performance of Western Nevada Development District's systems. Users are not permitted to download "public domain" software without approval.

When downloading, take all precautions, against the importation of computer viruses including the scanning of files obtained via the Internet utilizing a virus-scanning program before files are accessed on Western Nevada Development District's system.

It is the responsibility of the user to check copyright or licensing agreements when downloading files and other electronic data. If there is any doubt, do not copy.

Violation of any of the foregoing policies by an employee, agent or consultant of Western Nevada Development District may be subjected to disciplinary action, up to and including termination of employment and/or contract.

### **Western Nevada Development District Policies and Procedures**

I hereby acknowledge that I have received, read and understand the WNDD Personnel Policies.

---

(Printed Name)

---

(Signature)

---

(Date)





**WNDD BOARD MEETING  
AUGUST 24, 2020  
CONSENT CALENDAR  
FINANCIAL POLICIES AND PROCEDURES**

---

**WESTERN NEVADA DEVELOPMENT DISTRICT**

---

**FINANCIAL POLICIES AND PROCEDURES**

---

**WESTERN NEVADA DEVELOPMENT WNDD  
FINANCIAL POLICIES AND PROCEDURES**

**TABLE OF CONTENTS**

<b>1. Introduction</b>		
101	Purpose of Financial Policies and Procedures	Page 3
102	Amendments	Page 3
103	Financial Services Consultant	Page 3
<b>2. Internal Control Policies</b>		
201	WNDD Conflict of Interest or Self Dealing	Page 4
202	Internal Control Policy	Page 4
203	Authorities	Page 4
204	Signatory Responsibility for Checks, Contracts and Grants	Page 5
205	Bank Reconciliation	Page 5
206	Security of Financial Data	Page 5
207	Access to Records by Members and Staff	Page 6
208	Code of Conduct	Page 6
209	Competition	Page 7
210	Procurement	Page 7
211	Minority/Women's Business Enterprise (MBE/WBE)	Page 8
212	Cost Sharing, Matching and In-Kind Contributions	Page 9
<b>3. Financial Management Policies</b>		
301	Basis of Accounting	Page 9
302	WNDD Credit Cards	Page 9
303	Control over Checks and Cash	Page 9
304	Budget Preparation and Oversight	Page 10
305	Insurance	Page 10
306	Record Retention and Disposal	Page 10
307	Fiscal Year	Page 11
308	Time Sheets	Page 11
<b>4. Audit</b>		
401	Overview	Page 11
402	Procuring Audit Services	Page 11
403	Audited Financial Statements	Page 11
<b>5. Policies Related to Assets, Liabilities and Net Assets</b>		
<b>Assets</b>		
501	Bank Accounts	Page 12
502	Petty Cash	Page 12
503	Accounts Receivable	Page 12
504	Capitalization of Equipment	Page 12

**WNDD Personnel Policies and Procedures**

**wndd.org**

**Page 1 of 18**

**\_\_\_\_Employee Initial – Read & Understand**

505	Authorized Investments	Page 12
<i>Liabilities</i>		
521	Accounts Payable	Page 13
522	Deferred Revenue	Page 13
523	Accrued Leave and Annual Leave Payments	Page 13
524	Salaries and Fringe Benefits Accruals	Page 13
<i>Net Assets</i>		
531	Unrestricted Net Assets	Page 13
532	Temporarily Restricted Net Assets	Page 14
533	Permanently Restricted Net Assets	Page 14
534	Reserve	Page 14
6.	Revenue	
601	Member Dues	Page 14
602	Foundation Grants	Page 14
603	Interest	Page 14
604	Corporate Support	Page 14
605	Contributions	Page 14
606	Refunds	Page 14
7.	Miscellaneous Administration	
701	Employee Loans Prohibited	Page 15
702	Lobbying	Page 15
8.	Travel Policy	Page 15

## **1. INTRODUCTION**

### **101 Purpose**

The Financial Policies and Procedures for WNDD are intended to document the operational accounting policies and procedures for the WNDD leadership, membership, staff and outside contractors.

### **102 Amendments**

As modifications are needed, the WNDD Board of Directors may amend these policies and procedures at the request of the WNDD Treasurer and Executive Director.

### **103 Financial Services Consultant**

WNDD has contracted with Sierra Bookkeeping Services Inc. to serve as a financial services consultant. In the document, the financial services consultant is referred to as the finance director.

## **2. INTERNAL CONTROL POLICIES**

### **201 Conflict of Interest or Self-Dealing**

WNDD Board Members and staff may not use their positions at WNDD for personal gain or to benefit another person or organization at the expense of WNDD or its reputation. Board Members and staff are expected to disclose any potential issues to the Board of Directors prior to WNDD's consideration of a grant or contract.

### **202 Internal Control Policy**

WNDD will implement and follow a strong system of internal controls which require procedures that segregate responsibility for preparing, recording and reconciling data in areas such as cash receipts and disbursements, payments, and grants management. Every reasonable effort will be made to strengthen the control through various alternative means, if segregation of responsibilities is not practicable.

### **203 Authorities**

#### **A. WNDD Board of Directors**

The Board of Directors shall have the sole authority to approve and will incorporate into its own minutes such matters as: (1) adoption of the annual operating budget; (2) incurring long-term debt; (3) leasing of real property; (4) award of individual contracts, grants or services of over \$50,000; (5) major changes in program or service offerings; (6) risk management decisions involving more than \$50,000; and (7) delegation of duties and responsibilities to the Executive Committee and/or Executive Director.

#### **B. Executive Committee**

The WNDD Executive Committee shall be responsible for: (1) reviewing and recommending the annual operating budget to the Board of Directors; (2) setting the annual salary and benefits of the Executive Director; (3) setting the overall salary range for approved positions; (4) adoption of potential and proposed grant programs; (5) securing or changing the auditor for WNDD; (6) providing general oversight of the WNDD finances and operations; and (7) carrying out other duties and responsibilities as assigned by the Board of Directors.

#### **C. Treasurer**

The Treasurer is appointed for a two-year term of office by the President. As a member of the Executive Committee, the Treasurer is the fiscal officer of WNDD. The Treasurer, in collaboration with the Executive Director and finance director, oversees the financial affairs of WNDD, ensures that record-keeping systems are established to adequately account for the receipt and disbursement of WNDD funds, and provides for the preparation of periodic financial statements and an annual independent audit.

**D. Executive Director**

The Executive Director, as the fiscal agent of WNDD, has the responsibility for the day-to-day financial operations within the limits of the budget as approved by the Board of Directors. To carry out these financial responsibilities, the Executive Director has the authority to sign checks and orders for payment of money and may sign all contracts for the WNDD. The Executive Director has the authority to redistribute funds between line items within each major program.

The Executive Director, in conjunction with the Treasurer and finance director, is responsible for maintaining a system of financial, accounting and administrative controls which are designed to provide the WNDD Executive Committee, and members with assurances that WNDD's assets are safeguarded from unauthorized use or disposition. Transactions are to be executed as authorized and recorded based on established financial policy and practice and permit the preparation of accurate financial statements.

**204 Signatory Responsibility for Checks, Contracts and Grants**

A. The Executive Director will routinely sign all checks, contracts and grant agreements. All checks issued by WNDD shall be approved by two authorized individuals, including the President, Treasurer, and/or Executive Director.

B. The practice of presigning blank checks is a specific violation of the internal control structure of WNDD. All checks must be generated and recorded by the finance director. In emergency cases, the Executive Director may distribute a hand written check with a copy provided within two business days to the finance director or with advance notice to the finance director.

**205 Bank Reconciliation**

The finance director has primary responsibility for the reconciliation of bank statements and financial records.

**206 Security of Financial Data**

A. The automated accounting system used by the finance director shall have sufficient built-in general controls and application controls to preclude unauthorized access to data. Access to any computer-based financial data will be granted on a need-to-know basis and access will be restricted by passwords to be changed periodically.

B. The system's accounting data will be backed up two times a week. At a minimum, backups will be stored off site from the financial director's principle place of business at least every two weeks.

207 Access to Records by Members and Staff

A. It is the policy of the WNDD to allow members to inspect the following records of the WNDD: IRS Form 990, original applications for tax-exempt status, and audited financial statements. This access will be provided at the WNDD's headquarters at a time mutually agreeable between the WNDD and the individual or WNDD requesting the inspection. Requests for copies of Form 990 may be denied and Form 990 will not be mailed under any circumstance without the approval of the Executive Director and Treasurer. It is the policy of the WNDD to deny requests to inspect IRS Form 990-T because it is confidential information.

B. It is the policy of the WNDD to keep staff informed on a periodic basis of significant changes within the WNDD's operations and finances.

208 Code of Conduct

The Board of Directors for WNDD set policy for the WNDD, including financial policies and procedures. Staff members will reflect these policies in their oral and written statements representing WNDD with the public, membership, potential members, current and prospect funders, federal and state officials, and other key stakeholder groups and audiences. In addition, all staff members are expected to conduct the activities of the WNDD in full compliance with the law and in an honest, fair and courteous manner.

Each officer or employee acknowledges that their conduct while serving as a member of the staff is governed by this Code of Conduct.

- 1) No employee, officer or agent shall participate in the selection, award or administration of a contract obtained either jointly or individually by WNDD if a real or apparent conflict of personal interest would be involved. Such a conflict would arise when the employee, officer or agent, any member of their immediate family, business or an WNDD which employs or is about to employ any of the parties indicated herein, have a personal financial or other interest in the firm selected for an award.
- 2) Each employee, officer or agent of the WNDD has an obligation to disclose to the Executive Director any relationship the individual or the individual's family has with the entity conducting business with the WNDD.
- 3) No employee, officer or agent shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, or parties to sub agreements except for where the financial interest is not substantial or the gift is an unsolicited item of nominal value.
- 4) No employee may be affiliated with, or receive compensation, in any way with any enterprise in competition with the WNDD, unless a waiver is approved by the Executive Director.
- 5) No employee, officer or agent is permitted to use the WNDD's resources or information for their personal benefit or gain. Any misuse, unauthorized use or theft of WNDD assets, facilities or property is prohibited.



- 6) All associates involved in financial transactions are responsible for keeping complete and accurate accounting records and reports.
- 7) All travel expense reports, internal financial reports to management, estimates, accruals and answers to inquiries from accounting and finance personnel, auditors and legal counsel must be complete and accurate.
- 8) All transactions must be supported by complete and accurate documentation as required by the WNDD's accounting policies and procedures, recorded in the proper account and in the proper accounting time.
- 9) Employees, officers and agents of the WNDD shall be subject to disciplinary actions, including applicable federal and state laws, for violations of these standards.

## 209 Competition

All procurement transactions obtained either jointly or individually by WNDD be conducted in a manner to provide, to the maximum extent practical, open and free competition. The WNDD shall be alerted to WNDD conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the bid or offer to be evaluated by the recipient. Any and all bids or offers may be rejected when it is in the WNDD's interest to do so.

## 210 Procurement Standards

The purpose of these standards is to establish procedures for the procurement of supplies and other expendable property, equipment, real property and other services.

All procurement conducted by WNDD shall comply, at a minimum, with the following:

- 1) The WNDD shall avoid purchasing unnecessary items.
- 2) Where appropriate, an analysis will be made of lease and purchase alternatives to determine which would be the most economical and practical procurement of goods and services above \$25,000.
- 3) Solicitations for goods and services purchased under federal grant agreements shall meet the standards outlined in OMB Circular A-110.
- 4) Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources.

- (b) Cost and price analysis. Some form of cost or price analysis shall be made and documented in the accounting files in connection with every procurement action above \$25,000, with the exemption of routine and repeat purchases such as rent, employee compensation, financial and government relations consultants.
- (c) Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.
- (d) Contract administration. A system for contract administration shall be maintained to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. The WNDD shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.
- (e) Contract provisions. The WNDD shall include, in addition to provisions to define a sound and complete agreement, the following provisions in all contracts, as appropriate. The following provisions shall also be applied to subcontracts.
  - 1) Contracts in excess of the small purchase threshold shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms, and provide for such remedial actions as may be appropriate.
  - 2) All contracts in excess of the small purchase threshold shall contain suitable provisions for termination by the WNDD, including the manner by which termination shall be affected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.
  - 3) All negotiated contracts for outside contractors (except those for less than the small purchase threshold) awarded shall include a provision to the effect that the WNDD shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions.

211 Minority/Women's Business Enterprise (MBE/WBE).

The WNDD shall make a good faith effort to encourage the participation and bidding of minority and women-owned business enterprises whenever procuring construction, equipment, services and supplies, especially as related to accomplishing the goals and conditions of federal assistance awards and contracts.

212 Cost Sharing, Matching and In-Kind Contributions.

WNDD may accept cash and third-party in-kind support to assist in the implementation and pursuit of its mission and goals. When addressing federal cost share, match or in-kind contribution requirements of federal assistance awards, all contributions, including cash and third party in-kind, shall meet all of the requirements of 40 CFR 30.23, including the following criteria.

- (1) Are verifiable from the recipient's records.
- (2) Are not included as contributions for any other federally-assisted project or program.
- (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
- (4) Are allowable under the applicable cost principles.
- (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
- (6) Conform to other provisions of Circular A-110, as applicable.

**3. FINANCIAL MANAGEMENT POLICIES**

301 Basis of Accounting

- A. Accounting Method. It is the policy of the WNDD to use the accrual basis of accounting that recognizes revenues when they have been earned and expenses when they have been incurred.
- B. Accounts Payable Accruals. It is the policy of the WNDD to accrue all unpaid expenses on its financial records.
- C. Chart of Accounts. It is the policy of the WNDD to maintain a chart of accounts. All employees involved with accounting coding responsibilities or budgetary responsibilities shall be issued a chart of accounts. The chart of accounts must be updated on a routine basis.

302 WNDD Credit Cards

- A. Official Use. The Executive Director and selected staff and officers are authorized to use corporate credit cards. WNDDal credit cards can be used only to purchase goods and services for official business and shall not be used for personal charges.

B. **Reporting and Accountability.** All card holders are responsible for submitting copies of receipts on a monthly basis.

C. **Approval and Review.** Within two weeks of receiving the monthly credit card bills, the Executive Director shall review, code and approve the bill and accompanying documentation.

303 **Control over Checks and Cash**

A. **Check Processing.** Checks will be endorsed before deposit. The checks will be deposited during the current business day, or at a minimum the next business day. Copies of the final deposit slip shall be placed in the Finance Director's file in the finance office so they can be reviewed and reconciled by the finance director.

B. **Unused Checks.** It is the policy of the WNDD to keep unused check supplies safeguarded under lock and key. Signed checks that have not been mailed or distributed will be put under lock and key at the end of each business day.

C. **Voided Checks and Nonsufficient Funds Checks.** It is the policy of the WNDD to document every check that has been voided, regardless of the reason. If voided checks are physically available, they will be stamped "VOID" and filed in the WNDD's Voided Check File. If voided checks are not available, the WNDD's copy of the bank's stop-payment order will be filed in a Stop-Payment Order File.

It is the policy of the WNDD to include checks returned by the bank because of nonsufficient funds in the accounts receivable, nonsufficient funds account in the accounting records. If the checks in question are eligible for redeposit, the subsequent deposit will reduce the receivable account accordingly.

304 **Budget Preparation and Oversight**

A. **Budget Approval.** Prior to the beginning of each fiscal year, the Executive Committee shall review and recommend for approval to the Board of Directors the annual operation budget of WNDD. The Board of Directors is responsible for the official adoption of the annual budget. It will be reviewed for amendments at least semi-annually by the Executive Committee and Board of Directors.

B. **Budget Description.** WNDD has an operational budget. Budget categories reflect functions, instead of programs. Revenues and expenditures are estimated based on planned expenditures for each functional and program area, not on current year expenses to date.

C. **Budget Preparation.** The Executive Director, working with the finance director and Treasurer, is responsible for preparation of the preliminary budget prior to the Executive Committee recommendation to the Board of Directors approval. The budget and appropriate supporting documentation shall be provided to the Executive Committee for its initial review prior to submission with recommendation to the Board of Directors.

305 Insurance

WNDD is provided insurance through the Nevada Public Agency Insurance Pool (POOL) and Public Agency Compensation Trust (PACT) – POOL/PACT. The agreements with POOL/PACT typically cover from July 1 to July 1 of each fiscal year.

306 Record Retention and Disposal

In accordance with the "Guide to Record Retention Requirements," National Archives and Records Administration, U.S. Department of Commerce, for the Internal Revenue Service, the following records will be retained for the indicated minimum periods:

A. Temporary. For six years after the close of the year or until the tax audit of the return for the year is completed, whichever is longer: accounts payable and accounts receivable journals, payroll register, bad debt write-off supporting details, petty cash records, check register and checks and vendor invoices.

B. Permanently: Audit reports, chart of accounts, financial statements, general ledger, fixed asset records, journal vouchers, tax returns, annual corporate reports, charters and by-laws and minutes, grants and agreements, tax and legal correspondence, incorporation records, labor grants and insurance claims and policies.

C. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.

307 Fiscal Year

The fiscal year for WNDD will be July 1 to June 30.

308 Time Sheets

All employees must complete time sheets for every pay period, which indicates hours worked on each activity in addition to Paid Time Off (PTO). Salaries, fringe benefits and indirect costs are all allocated to WNDD programs based on actual hours worked.

1.1 SALARY ALLOCATION

Salaries are allocated based on actual hours worked on a program. Any time paid for PTO or holiday pay is recorded to the respective general ledger account and is considered part of the fringe benefit pool.

4. AUDIT

401 Overview

WNDD will have an annual full-scope audit by a qualified independent public accounting firm.

The audit will cover the entire operations of WNDD. The auditor will determine whether:

A. The financial statements and the accompanying schedules present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles.

B. WNDD has internal accounting and other control systems to provide reasonable assurance that it is managing resources in compliance with applicable laws and regulations and with WNDDal financial policies.

402 Procuring Audit Services

In arranging for audit services WNDD will contract with a professional CPA firm.

403 Audited Financial Statements

It is the policy of the WNDD to direct the Executive Director to distribute the audited financial statements to the Board of Directors.

**5. POLICIES RELATED TO ASSETS, LIABILITIES AND NET ASSETS**

**ASSETS**

501 Bank Accounts

Bank accounts are selected with Federal Savings and Loan Insurance Corporation (FSLIC) – insured or Federal Deposit Insurance Corporation (FDIC) – insured banks. To the extent possible, deposits in all accounts will be limited to the \$100,000 maximum insurance coverage.

To the maximum extent practical and applicable, WNDD and WNDD Research Foundation funds will be maintained in interest-bearing accounts, with the most notable exception being federal grant money.

502 Petty Cash

WNDD will not maintain petty cash funds.

503 Accounts Receivable

**WNDD Personnel Policies and Procedures**

[wndd.org](http://wndd.org)

A. Member Dues. Member dues will not be recorded as receivables when billed since membership is voluntary. Dues will be recorded as receivables for WNDDs which provide purchase orders or similar contract documents indicating future payment of dues.

C. Travel Advances. All travel advances will be booked as accounts receivables. After the travel has occurred and the actual costs reconciled, the advance will be cleared.

504 Capitalization of Equipment

A. Amortization. It is the policy of the WNDD to individually amortize leasehold improvements exceeding \$1,500 over the remaining length of the lease term. Fully amortized leasehold improvements will be taken off the WNDD's statement of financial position.

B. Capitalization Cutoff Points. It is the policy of the WNDD to expense assets in the period purchased if these assets cost \$1,500 or less individually. Assets costing in excess of \$1,500 individually will be capitalized and depreciated in accordance with the WNDD's depreciation policies. Repairs and improvements to real property and leasehold improvements will be capitalized if they cost in excess of \$1,500 individually.

C. Depreciation. It is the policy of the WNDD to depreciate fixed assets using the straight line method as follows:

Computer equipment -- 3 years;  
Other electronic equipment -- 3 years;  
Furniture -- 5 years.

Real property will be depreciated using the straight line method over a 30-year period. Leasehold improvements will be depreciated using the straight line method over the remaining length of the lease term. Fully depreciated fixed assets will remain on the WNDD's statement of financial position until they are disposed of or otherwise deemed worthless. Assets will be capitalized in accordance with the WNDD's capitalization cutoff point policy.

505 Authorized Investments

Funds not required to be used on a current basis will be invested in short-term and mid-range interest bearing investments to include certificates of deposit and fixed income bonds. The decision to invest cash in approved investments will be made by the Executive Director, with input and recommendations by the finance director. Investment in common stock and other securities not fully insured by the Federal Deposit Insurance Corporation (FDIC) is prohibited.

**LIABILITIES**

521 Accounts Payable

It is the policy of the WNDD to accrue all unpaid expenses on its financial records. Only valid accounts payable transactions based on documented vendor invoices, receiving report or other approved documentation shall be recorded as accounts payable.

**522 Deferred Revenue**

It is the policy of the WNDD that revenues that have not been earned will be included with deferred revenues on the financial statements and recorded as revenue when earned. Dues paid in the current year for the next fiscal year will be recorded as deferred revenue. Grants commitments, or funds received from multiple project periods, which are intended for use in future periods will be posted as deferred revenue.

**523 Accrued Leave and Annual Leave Payments**

A. Annual Leave Accrual. It is the policy of the WNDD to budget the value of the annual leave liability due employees and to accrue the expense on a monthly basis.

B. Each employee may carry 240 hours of accrued PTO over into a new calendar year.

**524 Salaries and Fringe Benefits Accruals**

It is the policy of the WNDD to accrue unpaid salaries and fringe benefits in the financial statements of the WNDD.

**NET ASSETS**

**525 Unrestricted net assets**

The portion of net assets of WNDD that are neither permanently restricted nor temporarily restricted by donor-imposed or funder-imposed stipulations.

**532 Temporarily restricted net assets**

The portion of net assets of WNDD resulting from contributions or other funds used by the WNDDs that are limited by donor-imposed stipulations that either expire with the passage of time or are removed by actions of WNDD pursuant to those stipulations.

**533 Permanently restricted net assets**

The portion of net assets of WNDD resulting from contributions or other funds received that is limited by donor-imposed stipulations that neither expire with the passage of time nor can be fulfilled or removed by actions of WNDD.

**534 Reserve**



To assure continuity of established WNDD, a financial reserve will be established and maintained, with the goal to accumulate an amount equal to six months operating funds.

## **6. REVENUE**

### **601 Member Dues**

The total amount of annual dues received from members is recorded when received. Dues are based on an annual payment schedule.

### **602 Foundation Grants**

Revenue for unconditional grants will be booked when received. Revenue for conditional grants will be booked when expenses are incurred.

### **603 Interest**

Interest is recorded when received based on bank statements. Interest on long-term investments (i.e. Certificates of Deposit) is accrued on a monthly basis based on the expected rate of return.

### **604 Corporate Support**

Corporate funds received will be recorded in total when received unless documentation provided with the funds requires otherwise.

### **605 Contributions**

Contributions received are recognized as revenue in the period received and are measured at fair market value at date of receipt. Contributions which do not have donor-opposed conditions or restrictions are classified as unrestricted contributions. Donor-imposed conditions are conditions placed on a contribution which specify future events that must occur in order to receive the contribution. These types of contributions are recorded as advances until the conditions have been substantially met.

Donor-imposed restrictions are placed on a contribution by the donor that restricts the use of the money. If the restriction can be satisfied by the achievement of the specified purpose or the passage of time, the contribution may be accounted for as temporarily restricted.

## **7. MISCELLANEOUS ADMINISTRATION**

### **701 Employee Loans Prohibited**

It is the policy of the WNDD to prohibit loans to employees and members under all circumstances.

702 Lobbying

It is the policy of the WNDD to prohibit lobbying.

**8. TRAVEL POLICY**

It is the policy of the WNDD to establish travel expense limitations and guidelines. In general, employees will represent WNDD Foundation in a highly professional manner and will strive to keep expenses at a minimum.

A. Authorizations. All out-of-town travel requests must be approved by the Executive Director, including budgeted travel, new travel and travel eligible for reimbursements from an outside WNDD.

B. Travel Advances. Travel advances will be issued upon request and following the approval of the Executive Director or immediate supervisor. Employees must submit a travel report within 15 days of the completed travel.

C. Personal Mileage. Employees will be reimbursed for use of their personal cars on WNDD business at the current rate guidelines approved by the IRS. Commuting mileage will not be reimbursed.

D. Public Carrier. The most cost-effective means of travel, such as coach airfare, must be used. Airfare or other travel arrangements should be charged directly on the company credit card. Receipts are necessary.

E. Lodging. Employees shall use the lodging associated with official event, or if rooms are unavailable or not appropriate, employees may secure lodging at a comparable location. Employees will be authorized to charge on the company credit card the entire basic room charge and applicable taxes. Receipts are necessary and must be included with the official travel report.

F. Meals. Employees will be reimbursed for meal costs or meals may be charged directly to the company credit card. Receipts are required and the purpose of the meal must be noted on the receipt. Tips should be noted on meal receipts.

G. Taxi. Actual taxi fares, including tips, will be reimbursed entirely. Receipts are necessary. Tips must be noted on taxi receipts.

H. Tips. Reasonable tips for baggage handling will be reimbursed. Receipts are not required. However, employees are responsible for reporting tips on the official travel report form. Tips for meals and taxis are discussed elsewhere under these guidelines.

I. **Parking, Tolls and Other Appropriate Travel Expenses.** Parking fees, tolls and other appropriate travel expenses will be reimbursed. Receipts are necessary and must be included with the official travel report form.

J. **Car Rentals.** Car rentals will be paid if approved in advance. Car rentals should be charged directly to the company credit card for insurance and liability protection. Receipts are required and must be included with the official travel report form.

I hereby acknowledge that I have received, read and understand the WNDD Financial Policies and Procedures.

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**WNDD BOARD MEETING  
AUGUST 24, 2020  
CONSENT CALENDAR  
AUDIT SERVICES WITH KNOTT, PIKERO & ASSOCIATES  
FOR WNDD FY 19-20 SERVICES**



KNOTT, PIKERO & ASSOCIATES CPAs

235 W Pueblo Street, Reno, Nevada 89509

PH.: 775-746-2900

MKNOTT@KNOTTCPA.COM

April 6, 2020

Sheryl Gonzales  
Executive Director  
Western Nevada Development District  
1000 N. Division St., Suite 102B  
Carson City, NV 89703

I am pleased to confirm my understanding of the services to be provided for the Western Nevada Development District for the fiscal year ended June 30, 2020. I will audit the financial statements of the governmental activities, including the related notes to the financial statements, which collectively comprise the entity's basic financial statements, and prepare IRS Form 990, U.S. Tax Return for Non-Profit Organizations of Western Nevada Development District for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) to supplement Western Nevada Development District basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will supply certain limited procedures to Western Nevada Development District RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary comparison schedules.

**Audit Objective**

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of Western Nevada Development District and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of Western Nevada Development District. My report will be addressed to the Board of Directors of Western Nevada Development District. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions on the financial statements are other than unmodified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or

have not formed opinions, I may decline to express opinions or to issue reports, or may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit I become aware that Western Nevada Development District is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U. S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, I will assist with preparation of your financial statements and related notes. These non-audit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from

employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that I may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for me previous financial audits, attestation engagements, performance audits or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for timing and format for providing that information.

### **Audit Procedures — General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will also request certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards and related matters.

### **Audit Procedure — Internal Controls**

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if

performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weakness. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

### **Audit Procedures — Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Western Nevada Development District compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to Government Auditing Standards.

### **Engagement Administration, Fees, and Other**

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service provider.

I understand that your employees will prepare all cash or other confirmations I request and will locate any documents selected by me for testing.

I will provide copies of my reports to Western Nevada Development District; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Knott, Pikero & Associates CPAs and constitutes confidential information. However, subject to applicable law or regulations,

I may be requested to make certain audit documentation available to the U.S. Department of Commerce, Economic Development Administration or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Knott, Pikero & Associates CPAs. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the U.S. Department of Commerce, Economic Development Administration. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.



Michel E. Knott is the engagement partner and is responsible for supervising the engagement and signing the report. My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses will not exceed \$6,500. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs

I appreciate the opportunity to be of service to Western Nevada Development District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Sincerely,



Michel E. Knott  
Certified Public Accountant  
Knott, Pikero & Associates CPAs, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Western Nevada Development District.

Management signature:

---

Title:

---

Date:

---

Board of Directors (Governance) Signature:

---

Title:

---

Date:

---

**WNDD BOARD MEETING  
AUGUST 24, 2020  
FY 20-21 OPERATIONAL BUDGET**

WNDD - OPERATIONAL BUDGET  
REVISED 2021 BUDGET WITH CARES ACT FUNDING

EXPENSES	ACTUAL FY 17/18	ACTUAL FY 18/19	APPROVED 1920	APPROVED MID YEAR AMENDMENT	ACTUAL FY 1920 YEAR END	APPROVED FY 2021	REVISED FY 2021	COMMENTS
1 Personnel and Benefits								
2 Salaries and Wages	\$ 95,631.00	\$ 61,890.70	\$ 64,500.00	\$ 64,500.00	\$ 52,850.00	\$ 73,892.00	\$ 188,892.00	\$50,500 - EDA \$23,392 - EPA - EDA/CARES - \$115,000 - 2 Disaster Coord.
3 Benefits	\$ 11,837.00	\$ 6,573.18	\$ 10,077.00	\$ 10,077.00	\$ 6,431.08	\$ 17,174.00	\$ 31,328.00	Health Ins, Dental/Life, Vision & Retirement
4 Payroll Expenses	\$ 8,435.00	\$ 6,006.36	\$ 5,423.00	\$ 5,423.00	\$ 4,702.13	\$ 8,872.00	\$ 20,372.00	Social Sec., Medicare, etc.
5 PAYROLL & BENEFITS SUB-TOTAL	\$ 115,903.00	\$ 74,470.24	\$ 80,000.00	\$ 80,000.00	\$ 63,983.21	\$ 99,938.00	\$ 240,592.00	Year End 19/20 Savings of \$16,016.79 - Increase for 2 staff from CARES Act
6 Services and Supplies								
7 Accounting, legal, insurance	\$ 16,124.00	\$ 17,401.86	\$ 22,000.00	\$ 22,000.00	\$ 16,901.15	\$ 22,000.00	\$ 22,000.00	Audit \$7K; Acctng. -\$10K; Legal/Insurance - \$5K (workers comp, liability)
8 Contract Services	\$ 10,711.00	\$ 3,647.80	\$ 12,000.00	\$ 285,000.00	\$ 203,174.16	\$ 185,082.00	\$ 211,582.00	EPA Brownfields Grant \$166,082, EDA PPG - \$19,500, EDA CARES Act - \$26,500, FY 19-20 Year End less due to Brownfields impacted by COVID-19
9 Equipment/Maintenance	\$ 772.00	\$ 1,574.84	\$ 3,500.00	\$ 3,500.00	\$ 1,668.66	\$ 2,500.00	\$ 8,125.00	\$5,625 increase for computers from EDA CARES Act
10 Rent and Utilities	\$ 15,728.00	\$ 8,296.49	\$ 7,668.00	\$ 7,668.00	\$ 7,506.82	\$ 7,668.00	\$ 22,068.00	Rent, phones, utilities for 3 staff Increase
11 Dues, subscriptions	\$ -	\$ 8,104.98	\$ 12,500.00	\$ 12,500.00	\$ 3,593.76	\$ 8,000.00	\$ 8,000.00	Professional Assoc Membership Dues - Conference, Migs Reg.
12 Office Supplies	\$ 1,749.00	\$ 4,906.62	\$ 5,000.00	\$ 3,000.00	\$ 2,056.02	\$ 3,000.00	\$ 8,721.00	Increase \$5,721 for EDA CARES Act
13 Postage	\$ 79.00	\$ 128.00	\$ 1,500.00	\$ 1,500.00	\$ 265.70	\$ 1,000.00	\$ 1,000.00	NADO/EDC/NEDAV
14 Travel, meetings & meals	\$ 2,379.00	\$ 7,250.24	\$ 6,500.00	\$ 8,500.00	\$ 8,741.38	\$ 9,488	\$ 16,588.00	General Travel - EDA CARES Act - \$9k

15	Printing	\$ 120.00	\$ 240.15	\$ 4,000.00	\$ 3,500.00	\$ 915.91	\$ 1,000.00	\$ 1,000.00	
	Bank Svc Fees	\$ 523.00	\$ 22.50	\$ 60.00	\$ 560.00	\$ 460.27	\$ -	\$ -	
	Sub-Total Exp Pg 1					\$ 245,283.83	\$ 239,738.00	\$ 299,084.00	

W/ND - 20/21 OPERATIONAL BUDGET  
EXPENDITURES, Page 2 of 2

	ACTUAL FY 17/18	ACTUAL FY 18/19	APPROVED FY 19/20	APPROVED MID YEAR AMENDMENT	ACTUAL FY 20/21 YEAR END	APPROVED FY 20/21	REVISED FY 20/21	COMMENTS	
16	Services & Supplies, Sub- Total Pg 1	\$ 1,541.00	\$ 1,994.49	\$ 5,272.00	\$ 7,272.00	\$ 245,283.83	\$ 239,738.00	\$ 299,084.00	
	Internet/Web Service	\$ 194,452.00	\$ 152,250.84	\$ 80,000.00	\$ 355,000.00	\$ 252,837.34	\$ 248,738.00	\$ 308,084.00	
	SERVICES & SUPPLIES SUB-TOTAL	\$ 115,903.00	\$ 74,470.24	\$ 80,000.00	\$ 80,000.00	\$ 63,983.21	\$ 99,938.00	\$ 240,592.00	
	PAYROLL & BENEFITS SUB-TOTAL	\$ 310,355.00	\$ 226,761.08	\$ 160,000.00	\$ 435,000.00	\$ 316,820.55	\$ 348,676.00	\$ 548,676.00	
	EXPENSE TOTALS	\$ 269,783.00	\$ 215,818.82	\$ 160,000.00	\$ 435,000.00	\$ 447,292.76	\$ 348,676.00	\$ 548,676.00	
	REVENUE TOTALS	\$ 269,783.00	\$ 215,818.82	\$ 160,000.00	\$ 435,000.00	\$ 447,292.76	\$ 348,676.00	\$ 548,676.00	
	Revenues in excess of exp								Revenues in excess of exp resulting from Brownfields Grant funds not expended as well as personnel savings.
	Amortization of Notes Recvle	(\$40,572.00)	\$ -	\$ -	\$ -	\$ 130,472.21			
	Net changes in fund balance	\$ 12,200.00							
	Fund Balances Beg of Year	(\$28,372.00)	(\$10,942.26)						
	Fund Balance End of Year	\$ 67,952.00	\$ 39,579.00	\$ 28,636.74	\$ 28,636.74	\$ 26,908.74	\$ 157,380.95	\$ 157,380.95	

WESTERN NEVADA DEVELOPMENT DISTRICT  
2021 BUDGET - APPROVED JUNE 22 2020

REVENUES

REVENUE	ACTUAL FY 17/18	ACTUAL FY 18/19	APPROVED FY 19/20	APPROVED MID-YEAR AMENDMENT	ACTUAL YEAR END	APPROVED FY 20/21	REVISED FY 20/21	COMMENTS
<b>Resources</b>								
Balance Forward			\$ 4,081.00	\$ 4,081.00	\$ 4,081.00	\$ 16,181.00	\$ 16,181.00	\$12,100 increased revenue from CARE-PPP
1 EDA PPG 07-83-06874-02	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	No Changes
2 Membership	\$ 67,000.00	\$ 62,400.00	\$ 64,075.00	\$ 64,075.00	\$ 64,250.00	\$ 49,480.00	\$ 49,480.00	25% \$46,405 - City/Co Dues 30% \$43,288 Assoc. Dues \$3,075
3 EDA CARES - 20SEEA3070021							\$ 200,000.00	
CARE-PPP					\$ 12,100.00			
EPA Brownfields Grant				\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$200K/YR of \$600K Brownfields Grant
Nevada State DOE Grant				\$ 75,000.00	\$ 75,000.00	\$ -		Grant with JOIN, INC.
7 RLF Interest	\$ 7,784.00	\$ 4,062.24	\$ 3,040.00	\$ 3,040.00	\$ 3,064.00	\$ 3,000.00	\$ 3,000.00	Interest paid from W/NDID loans- Reduced revenue as a result of deferred loan agreements.
Interest		\$ 21.08	\$ 20.00	\$ 20.00	\$ 13.76	\$ 15.00	\$ 15.00	No Changes
Transfer In		\$ 13,974.30	\$ 8,784.00	\$ 8,784.00	\$ 8,784.00	\$ -		RLF Balance = \$40,987.26 Projected funds FY19-20 = \$15,600 (\$1300/month) - No Change
<b>REVENUE TOTAL</b>	<b>\$ 154,784.00</b>	<b>\$ 160,457.62</b>	<b>\$ 160,000.00</b>	<b>\$ 435,000.00</b>	<b>\$ 447,292.76</b>	<b>\$ 348,676.00</b>	<b>\$ 548,676.00</b>	

**WNDD BOARD MEETING  
AUGUST 24, 2020  
EDA CARES ACT SUPPLEMENTAL GRANT  
MANAGEMENT PLAN**

WESTERN NEVADA DEVELOPMENT DISTRICT  
 CARES Act Supplemental EDA Award – ED20SEEA3070021  
 GRANT ADMINISTRATION PLAN  
 July 1, 2020 to June 30, 2022

ACTIVITY	TASKS	TIMELINE	ASSIGNED TO
Regional Disaster Economic Recovery Coordinators <i>Working with Executive Director, and WNDD Board of Directors</i>	Recruitment and hiring of Economic Disaster Recovery Coordinators (EDR Coordinators).	July 20 – Aug. 7, 2020	Sheryl Gonzales
	Implement economic recovery & resiliency plans to rebuild resilient & sustainable community & region.	Aug. 21, 2020 to June 30, 2022	EDR Coordinators
	Interface with local, state, and federally led recovery planning efforts for the most highly impacted communities.	Aug. 21, 2020 to June 30, 2022	EDR Coordinators
	Working with CEDS, Ex. Dir., & Board identify those communities/business/industry most impacted to develop recovery & resiliency strategies & projects.	Aug. 21, 2020 to June 30, 2022	EDR Coordinators
	Identify potential resiliency, mitigation, and economic recovery projects in the region	Aug. 21, 2020 to June 30, 2022	EDR Coordinators
	Facilitate implementation of disaster recovery economic development strategies & projects interfacing with CEDS. Identify & foster private & non-profit partnerships.	Aug. 21, 2020 to June 30, 2022	EDR Coordinators
Organizational Capacity	Increased responsiveness to member agencies & their communities with EDR Coordinators utilizing CEDS to engage work plan & specific projects that respond to the economic shock & create economic resiliency.	Aug. 21, 2020 – June 30, 2022	EDR Coordinators
	EDR Coordinators work with Ex. Dir., Board & member agencies to engage regional disaster recovery projects.	Aug. 31, 2020 – June 30, 2022	EDR Coordinators
	EDR Coordinators support, coordinate & participate in development of WNDD Economic Recovery & Resiliency plan.	Aug. 31, 2020-June 30, 2022	EDR Coordinators
	Update the CEDS 2020-2025 document with most current economic & demographic data post COVID-19.	Aug. 31, 2020-June 30, 2022	Sheryl Gonzales

WESTERN NEVADA DEVELOPMENT DISTRICT  
 CARES Act Supplemental EDA Award – ED20SEFA3070021  
 GRANT ADMINISTRATION PLAN  
 July 1, 2020 to June 30, 2022

<b>Technical Assistance &amp; Capacity Building</b>	Providing assistance to member agencies throughout the region with grant research, writing, & management for the development of projects/programs that will respond to economic shock of COVID-19 as well as support retention, recruitment & expansion of business, industry and jobs.	July 11, 2020 -June 30, 2022	EDR Coordinators
	Work with Regional Development Authorities (RDA's) including EDAWN, NINDA & Chambers to identify & address business needs to support retention, recruitment & expansion of those businesses & jobs.	August 12, 2020 – June 30, 2022	Sheryl Gonzales
	Interface with Governor's Office of Economic Development (GOED) in coordination & communication of economic data specific to WNVDD region to follow trends & identify opportunities to increase support to the region's communities & their businesses in response to economic shock from pandemic.	July 1, 2020 - June 30, 2022	Sheryl Gonzales
<b>Economic Recovery &amp; Resilience Plan</b>	Work with UNR Center for Economic Development to support WNVDD members, their communities, businesses & stakeholders in pursuit of economic strategies that will grow, retain, expand businesses & jobs.	July 1, 2020 – June 30, 2022	EDR Coordinators
	Partnering with UNR Center for Economic Development, RDA's & business representatives to provide training & assistance programs in support of businesses & industry strategies & operations in the COVID-19 environment to promote sustainability & resiliency.	Sept. 14, 2020- June 30, 2022	Sheryl Gonzales & EDR Coordinators
	Establish a Regional Economic Recovery & Resiliency Plan Committee (s) comprised of key stakeholders & subject matter experts.	Sept. 14, 2020	Sheryl Gonzales



WESTERN NEVADA DEVELOPMENT DISTRICT  
 CARES Act Supplemental EDA Award – ED20SEEA3070021  
 GRANT ADMINISTRATION PLAN  
 July 1, 2020 to June 30, 2022

Present proposed work plan with timeline to implement process for development of Regional Economic Recovery & Resiliency Plan.	Sept. 14, 2020	Sheryl Gonzales
Work closely with EDA, NADO, & IEDC to identify best practices, models & resources resulting in economic recovery & resiliency plans.	Aug. 17, 2020 – Jan. 30, 2022	EDR Coordinators
Coordinate presentations/training on the past, current and projected economic data, past recessions, & strategies that supported recovery.	Sept. 14, 2020 – Jan 30, 2022	Sheryl Gonzales
Coordinate presentations/training on economic recovery & resiliency by subject matter experts to support the creation of the economic recovery & resiliency plan.	Sept. 14, 2020 – Jan. 30, 2022	Sheryl Gonzales
Inventory assets, identify gaps to respond to various economic shocks.	Feb. 1, 2021 – June 15, 2021	EDR Coordinators
Determine highest priority issues, goals, strategies, & actions, identifying projects that respond to recovery and create resiliency for the future. Include performance measures as a part of the plan.	June 21 – Sept. 20, 2021	Sheryl Gonzales
Draft plan presented to WND D Board & Committee for review & approval.	Jan. 12, 2022	EDR Coordinators
Establish implementation teams to engage plan with strategies.	March 14, 2022	Sheryl Gonzales
Provide presentations throughout the region regarding the plan with the purpose of ensuring its engagement.	March 28 – June 30, 2022	EDR Coordinators
With implementation teams & WND D Board, monitor progress & engage ongoing training to ensure plan remains relevant & responsive.	Bi-annually	Sheryl Gonzales