

FINANCIAL POLICIES & PROCEDURES

Washington School Nutrition Association



WASHINGTON
SCHOOL
NUTRITION
ASSOCIATION

Making the right food choices, together.

November, 2007

ACCESS TO RECORDS BY MEMBERS

It is the policy of WSNA to allow members access to the following records:

- IRS Form 990, 990T
- Original applications for tax exempt status
- Annual accountant's review

ACCOUNTING METHOD

It is the policy of WSNA to utilize the cash basis of accounting that recognizes revenues when they are received and expenses when they are paid.

ACCOUNTS PAYABLE

It is the policy of WSNA to pay all invoices within thirty (30) days of receipt of invoice or request for payment.

ACCOUNTS RECEIVABLE

It is the policy of WSNA to recognize *Apple Press* advertising as accounts receivable. All advertisements will be billed within one week of the publication's published date. Terms will be "Net 30 days."

- Thirty (30) days to forty (40) days after the date of the original invoice, a copy of the invoice stamped with "Past Due" is mailed to advertisers.
- A second statement will be sent sixty (60) to seventy (70) days after the date of the original invoice, again stamped with "Past Due."
- Ninety (90) to one hundred (100) days after the date of the original invoice, the Executive Director will contact the advertiser via telephone and attempt to collect the amount due. A record will be kept of telephone contacts. At this time the advertiser will be notified that if payment is not made within a specified time period, a final notice with interest charged will be mailed.
- One hundred twenty (120) to one hundred thirty (130) days after the date of original invoice, a copy of invoice, including interest charges, will be faxed to advertiser. A follow-up telephone call will be made by the Executive Director to ensure receipt of this invoice.
- Advertising orders will not be accepted from any advertiser who is behind in their payments from the issue immediately preceding the last issue until that late payment has been received.

ANNUAL REPORT

It is the policy of WSNA to present financial information in the Annual Report.

The WSNA Treasurer presents the following information:

- Balance Sheet for current year
- Statement of Revenues & Expenses by committee representing current year

The above information is compiled by the Executive Director and is to be presented at the House of Delegates during the State Conference each year. (11/03)

AUDITS

It is the policy of WSNA that, when deemed necessary, the Finance Committee may recommend to the Executive Board that an audit of the books of the Association be undertaken.

BANK RECONCILIATION

It is the policy of WSNA for the Executive Director to reconcile bank statements within one week of their receipt. The Treasurer will review the bank statements and cancelled checks on a quarterly basis. (11/03)

BID REQUIREMENTS

It is the policy of WSNA to require three (3) written quotes for the following expenditures:

Printing:

Three written quotes are required for all printing expenditures exceeding \$500.

Capital Purchases:

Three written quotes are required for all purchases over \$500.

Consulting Services

Consulting services over \$500.

Insurance Carrier:

Quotes will be obtained in order to determine insurance carriers.

Lowest quote will be accepted unless quote specifications cannot be met. If the quote exceeds the budgeted amount, approval of the Executive Board will be required.

BUDGET PROCESS

It is the policy of WSNA to prepare an annual budget representing the organization's annual plan of action. It is the intent of WSNA to implement an effective budget that will do the following:

- Help WSNA focus its resources on its long-term goals
- Assist WSNA in the control of finances by setting practical limits on the amount that can be spent on specific programs and activities
- Provide a tool for WSNA to monitor actual and budgeted costs to ensure that resources are used as intended.

Steps in the Budget Process:

1. The President, President-elect, Vice-President, Treasurer, and Executive Director will meet in the fall, at a time and place to be determined by the President, in order to recommend a first draft of the budget for the following year. Information used to arrive at the first draft will include the previous fiscal year's actual revenue and expenditures as well as program plans for the following fiscal year. (11/03)
2. Within three weeks of the above meeting, the Executive Director will assemble a first draft of the budget as well as the assumptions used in the process and send it to the Finance Committee, committee chairs, and the chairs of Apple Press, Industry Seminar, and the Conference Committee for input. (11/03)
3. The Executive Director must receive any input regarding the proposed budget by January 15. Such input should include proposed revisions as well as the assumptions used to arrive at these revisions. (11/03)
4. Based upon the first draft, input from the parties involved, and consultation with the President, President-elect, Vice-President, and Treasurer, the Executive Director will compile a second draft of the budget along with the assumptions used to arrive at the draft and will send it to members of the Finance Committee. The second draft will be compiled and sent to Finance Committee at least three weeks before the first spring meeting of the Executive Board. (11/03)
5. The Treasurer or Executive Director will present the budget at the Finance Committee Meeting. The WSNA Finance Committee will make any additions and/or changes and a final recommended budget will be distributed to the Executive Board for approval at their first spring meeting. (11/03)

It is the policy of WSNA to review the current year's budget at the fall Executive Board meeting in light of the actual net revenue realized from that year's State Conference and to make adjustments as necessary to the extent that the net profit differs from the budgeted net profit. In addition, the WSNA Finance Committee will monitor the budget versus actual throughout the year and will recommend amendments to the budget when necessary. (11/03)

CHART OF ACCOUNTS

It is the policy of WSNA to maintain a chart of accounts.

All members involved with account coding responsibilities or budgetary responsibilities will be issued budget sheets that contain appropriate account titles and descriptions. The chart of accounts will be updated on a routine basis by the Executive Director and redistributed to the Executive Board. (11/03)

CHECK DISBURSEMENTS

It is the policy of WSNA to issue pre-numbered checks for payment and keep unused check supplies safeguarded.

All check disbursements will require adequate documentation in the form of receipts or invoices and should have a completed *Check Request Form* attached in order to assure that proper accounts are charged. All invoices and requests for reimbursement will be checked for mathematical accuracy and reasonableness before approval.

The President must approve disbursements. Before disbursing checks, the Executive Director will submit a list of proposed disbursements to the President with a copy to the Secretary/Treasurer. The list should include name of payee, amount, account and category to be charged. Upon receiving approval from the President, the Executive Director may release the checks. This approval process can take place via e-mail, as long as such a process clearly shows the approval of the President. The approval will be filed with the check documentation. If a response is not received from the President within five days, the Executive Director will send the request to the Treasurer for approval. (11/07)

See Check Signers Policy for check signing requirements and refer to Appendix A in this manual for a Check Request Form.

CHECK SIGNERS

It is the policy of WSNA to give check-signing authority to the following positions:

- Treasurer
- Executive Director

Checks issued for payment of WSNA debts over \$1,000 or checks made payable to the Executive Director require the signatures of both the Executive Director and the Treasurer. Other checks require only one signature.

CHECK SIGNERS (cont.)

The **President** must approve check disbursements. Before signing checks, the Executive Director will submit a list of proposed disbursements to the **President with a copy to the Secretary/Treasurer**. The list should include name of payee, amount, account and category to be charged. Upon receiving approval from the **President**, the Executive Director may sign and release the checks. This approval process can take place via e-mail, as long as such a process clearly shows the approval of the **President**. The approval will be filed with the check documentation. If a response is not received from the **President** within five days, the Executive Director will send the request to the **Treasurer** for approval. (11/07)

CONTRACT SIGNING AUTHORITY

It is the policy of WSNA to grant authority to sign contracts to the President and President-elect as long as the financial implications of the contract are included in the WSNA budget. Contracts require both signatures. (11/03)

If the financial implication of signing a contract is not included in the WSNA budget, Executive Board approval is required before authority to sign the contract is granted. (11/03)

CREDIT CARDS

It is the policy of WSNA to issue a credit card with a limit of \$5,000 to the Executive Director. (11/03)

It is the policy of WSNA to accept credit cards (Mastercard & Visa only) in payment for all WSNA events. (11/06)

EXPENSE REIMBURSEMENT

It is the policy of WSNA to issue expense reimbursements within 15 days of receipt of the request for reimbursement. (11/03)

All expense reimbursements will require adequate documentation in the form of receipts or invoices and should have a completed *Check Request Form* (Appendix A) attached in order to assure that proper accounts are charged. If the receipt is a merchant's tape that shows price only and not a description, a brief description should be added next to each item on the tape. All requests for reimbursement will be checked for mathematical accuracy and validity before approval. (11/03)

FEDERAL IDENTIFICATION NUMBER

Chapters must apply for their own identification numbers and may not use the State Federal Identification number. (11/03)

FINANCIAL STATEMENTS

It is the policy of WSNA to prepare and distribute internal financial statements that will include the Balance Sheet, and an income and expense report by committee at each Finance Committee and Executive Board meeting. These statements will be prepared in accordance with generally accepted accounting principles. (11/03)

INDEPENDENT CONTRACTORS

It is the policy of WSNA to evaluate criteria established by the IRS when assigning individual employee or independent contractor status. If compensation is \$600 or more, individuals qualifying as independent contractors will complete a W-9 form and will be issued IRS Form 1099. (11/03)

INSURANCE

It is the policy of WSNA to maintain adequate insurance coverage and limitations to adequately meet the needs of WSNA, its members and employees. (11/03)

INVESTMENTS

In general, the primary object of the Investment Policy is the “preservation of capital.” (11/03)

The decision to invest cash in approved investments must be made by the Finance Committee. (11/03)

The Executive Director of WSNA will make status reports on investments at each Finance Committee and Executive Board meeting. (11/03)

IRS FORMS

It is the policy of WSNA to allow public access to IRS Forms 990 and 990T. This access will be provided at a time and place mutually agreeable between WSNA and the individual requesting the inspection. Request for copies of these forms may be denied, and will not be mailed under any circumstance without the approval of the Finance Committee. (11/03)

It is the policy of the organization to compile IRS Form 1099 for all individuals receiving \$600 or more from the organization for services rendered. (11/04)

LOGO

It is the policy of WSNA to include the WSNA logo on all official forms used by the organization. (11/03)

The WSNA logo is not to be used by chapters or others except by permission of the Executive Finance Committee. (11/07)

MAILING LIST RENTALS

It is the policy of WSNA not to disclose membership mailing information to outside sources. (11/03)

NONSUFFICIENT FUNDS CHECKS

It is the policy of WSNA to include checks returned by the bank because of non-sufficient funds in the accounts receivable non-sufficient funds account in the accounting records. (11/03)

If the checks in question are eligible for redeposit, the subsequent deposit will reduce the receivable account accordingly. (11/03)

If the checks in question are prohibited from redeposit, the Executive Director will contact the maker of the check by phone and implement the following procedures:

- If the check is in payment for a workshop, seminar, class or conference, and a new check can be submitted 30 days or more before the event, a new check will be accepted. That check must be for the original amount plus whatever fee WSNA has incurred as a result of depositing the NSF check.
- If the check is in payment for a workshop, seminar, class or conference, and a new check cannot be submitted 30 days or more before the event, a money order or cashier's check may be accepted. That payment must be for the original amount plus whatever fee WSNA has incurred as a result of depositing the NSF check. As an alternative, the maker may choose to pay cash at the time of the event. The cash payment must be for the original amount plus whatever fee WSNA has incurred as a result of depositing the NSF check.
- If the check is in payment for other than a workshop, seminar, class or conference, telephone and written follow-up will continue on a monthly basis until the amount of the original check plus pertinent bank fees is collected. In addition, any applicable services will be withheld until such time as the debt is collected. (11/03)

PURCHASE ORDERS

It is the policy of WSNA to neither issue nor accept purchase orders. (11/03)

RECORD RETENTION AND DESTRUCTION

It is the policy of WSNA to retain records as required by law and to destroy them when appropriate. (11/03)

The formal record retention policy of WSNA is as follows:

<u>Type of Record</u>	<u>Retain For</u>
Accounting Journals & Ledgers.....	Permanently
Apple Press	7 years (4 copies)
Bank Deposit Records.....	7 years
Bank Reconciliations	7 years
Cancelled Checks	7 years
Contracts (Expired)	5 years
CPA Audited Financial Statements	Permanently
CPA Advice Letters	Permanently
Depreciation Records.....	Permanently
Expense Records	4 years
Invoices (Accounts Receivable)	4 years
Minutes of Executive Board and HOD.....	Permanently
Payment Records	4 years
Payroll Records.....	Permanently
Tax Records	Permanently (11/03)

REFUNDS

It is the policy of WSNA to publish the Refund Policy on registration forms. (11/03)

The following policies and procedures apply to refunds requested for meeting registrations:

- A full refund is granted up to two weeks prior to the meeting less a processing fee of \$15.
- No refund is allowed if requested after the meeting has taken place.
- Partial refunds may be granted at the discretion of the Finance Committee. (11/03)

Refunds issued will reduce the corresponding revenue account accordingly. (11/03)

STATE CONFERENCE

It is the policy of WSNA to adhere to the following procedures for the State Conference:

- **Cash Receipts/Reconciliation/Bank Deposits (Prior to Conference)**
All registrations and exhibit fees will be sent to the Executive Director, who must complete the appropriate Deposit Recap Form (Appendix B: Exhibits; Appendix C: Registration) for all money received. (11/03)

STATE CONFERENCE (cont.)

Checks should be endorsed using the WSNA endorsement stamp. Checks should be endorsed as soon as they are received. If requested by the vendor or registrant, a receipt should be written using the receipt book provided. (11/03)

At a minimum, deposits must be made on a bi-weekly basis. Deposit slips must be completed in duplicate. A copy of the deposit slip, the deposit receipt and the corresponding completed "Deposit Recap" form must be retained with the financial records of the Association. (11/03)

A final formal reconciliation sheet (Appendix D, E) will be completed by the Executive Director within four weeks of the end of conference and will be retained with Conference records. (11/03)

- **Cash Collection/Receipting/Reconciliation (During Conference)**

A locked cash box will be kept in a secure place at the Registration Desk. Money collected during conference for registration, meals, etc., will be placed in the box for safekeeping. Checks received will be stamped with the deposit stamp immediately upon receipt. The Executive Director or designee will collect any money received at the end of the registration time each day. Meal or event tickets issued on-site will be pre-numbered, with all unused tickets being returned in the cash box at the end of each day. A written receipt should be prepared in duplicate for any money collected during Conference. These receipts, along with registration forms, membership applications, and other documentation will be used in reconciling cash on hand. (See Appendix F) (11/03)

- **Check Requests/Distribution**

All requests for checks to pay for speakers and/or vendor invoices to be distributed during State Conference should be requested through the Executive Director approximately ten (10) days prior to Conference. (11/03)

On-site requests for checks will be handled following the same procedures that have been established by the WSNA for routine business activities. Payments of invoices on-site are discouraged and vendors should be asked to expect payment immediately within ten (10) days following Conference if this is at all possible. Blank checks will **not** be issued for completion at Conference.

- **Equipment**

The following equipment is necessary:

- Cash box for Registration

- **Exhibitors**

Exhibitors must pay exhibit fees in full before being allowed to set up for exhibits. Any money collected at exhibits shall be recorded. Checks and a record of checks will be taken to the locked cash box at the registration booth.

- **Submitting Expenses for Reimbursement**
 All expenditures must be within budgeted amount. Conference committee chairs may request reimbursement for expenditures up to \$150. Requests for reimbursements must be submitted in writing on the WSNA Conference Expense Request form (Appendix G). The requestor should keep a copy of the request for his/her own records and submit the original of the form to the Executive Director along with documentation (signed receipts, invoices, etc.) for the expenditure. If the receipt is a merchant's tape that shows price only and not a description, a brief description should be added next to each item on the tape. Expenditures over \$150 should be billed directly to WSNA by the vendor (see Billing of Large Amounts, below). (11/03)
- **Submitting Requests for a Cash Advance**
 A cash advance may be requested for up to \$150. Requests for advances must be submitted in writing on the WSNA Conference Expense Request form (Appendix G). The requestor should include the amount being requested and the explanation of the request. The requestor should keep a copy of the report for his/her own records and submit the original copy of the form to the Executive Director. When the advance has been exhausted or at the end of conference, whichever come first, it is the responsibility of the requestor to submit receipts documenting the expenditure of the advance. Receipts must be attached to the WSNA Conference Expense Request form, with "Documentation of cash advance" written on the form and an itemized list of expenses. The documentation should be sent to the Executive Director. Any unexpended amount from the advance must be returned to WSNA in care of the Executive Director. (11/03)
- **Billing of Large Amounts**
 For payment of amounts over \$150, a completed Conference Expense Request form (Appendix G), with the invoice attached must be sent to the Executive Director. (11/03)
- **Refunds**
 Requests for refunds of registration or exhibitors fees must be submitted to the Executive Director no later than two weeks prior to Conference. A \$15 service charge will be assessed for each refund of registration or exhibitors fees. (11/03)
- **Conference Finance**
 The Executive Director is responsible for keeping detailed income and expenditure records for the conference and for providing information to the Conference chair and committee to insure that budgeted amounts are not exceeded. (11/03)

TRAVEL

Travel Authorization

It is the policy of WSNA to reimburse authorized members for all WSNA-related travel expenses. Such reimbursement shall be made in accordance with the WSNA Reimbursement Policy.

Transportation, lodging, or per diem expenses shall not be reimbursed for any member of WSNA except as provided in this section.

Reservations for transportation and housing will be made by the WSNA Executive Director. WSNA officers or committee members who are approved for travel by the Executive Board and who are representing WSNA on official business will be reimbursed for meals, and other essential travel expenditures that fall within the budgeted amount for that event. (Example: The budgeted amount for travel to a conference is \$3,600 for 3 people. Each of the three members is allowed \$1,200 as a total expenditure and will not be reimbursed above that amount.) The member will pay additional expenditures incurred. (11/03)

WSNA members receiving reimbursement from any other source shall not be entitled to claim expenses.

WSNA members not representing WSNA while attending a WSNA- or ASFSA-sponsored event shall not be entitled to claim expenses.

Maintenance of the list of authorized persons approved to travel at Association expense is the responsibility of the Executive Director. The term "member" in the paragraphs of this section refers only to these authorized persons. (11/03)

When representing WSNA and receiving reimbursement, that individual is to attend all official and scheduled meetings.

Travel Advances

It is the policy of WSNA to issue no travel advances for in-state travel. (11/03)

It is the policy of WSNA to issue travel advances to authorized individuals who have submitted a WSNA Check Request Form (Appendix A) at least 30 days prior to departure for a national conference. (11/03)

Authorized members requesting budgeted funds may request a cash advance from the Executive Director. Cash cannot exceed \$150. When the requesting member signs for the advance funds, that member is responsible for their effective use and safekeeping. A financial statement, itemized receipts, and unused funds must be returned to the Executive Director within 60 days. (11/03)

TRAVEL (cont.)

Travel Expenses

It is the policy of WSNA to establish travel expense limitations and guidelines as follows:

Personal Mileage – Members will be reimbursed for use of their personal cars on WSNA business at the current rate per mile authorized by the US Internal Revenue Service or the State of Washington, whichever is less. The Executive Director will contact the IRS and the State of Washington each January to determine the rate to be used for that year and will notify the Executive Board. (11/03)

Public Carrier – The most cost effective means of travel, such as coach airfare, must be used. Receipts are necessary.

Air versus Auto –

- When a member must travel on Board business across the state, the member may choose either option. If the option for air travel is selected, the Executive Director will make the necessary travel arrangements.
- If the member chooses to drive, he/she will be reimbursed for either the mileage driven or the amount for air travel, whichever is less. The air travel amount will be determined by the amount of round-trip airfare two weeks prior to the event plus airport parking and round-trip mileage to the airport. If more than one member is traveling on Board business in the same auto, the costs of air travel for the additional member(s) will also be taken into account. Total reimbursement, however, will not exceed the normal mileage reimbursement.
- The Executive/Finance Committee may make exceptions to this policy on a case-by-case basis for extenuating circumstances (such as the need to transport bulky items that make air travel cumbersome.) (3/06)

Lodging –

- Lodging (and related meals) will be allowed only when a meeting is held more than 60 miles from the traveling member's starting point. If extenuating circumstances exist, an appeal may be made to the Executive Committee for approval of lodging and meals for a lesser distance.
- Reservations will be made on the basis of double occupancy, at the minimum. Exceptions will be made when the gender or number of members attending make such an arrangement impossible. (11/03)
- Members are encouraged to share rooms in order to minimize expense to the Association.
- Should a member wish to occupy a single occupancy room, the member must pay for the room at checkout and will be reimbursed for the basic room charge at half the rate of a double occupancy room plus applicable taxes. Itemized receipts are necessary.

TRAVEL (cont.)

Meals –

- Members will be reimbursed for meals and tips at a rate not to exceed \$45 per day, with a limit for partial days to be: Breakfast, \$9; Lunch, \$12; Dinner, \$24. These figures include applicable taxes and tips. (8/04)
- No reimbursement will be allowed for alcoholic beverages.
- An additional allowance of \$10 per day shall be allowed in Washington DC or other cities as approved by the Finance Committee.

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

Tips – A tip of \$1 per bag for baggage handling will be reimbursed. Receipts are not required.

Parking & Tolls – Parking fees and toll expenses will be reimbursed. Receipts are necessary. When receipts are not available, the member will submit a signed request indicating that receipts were not available.

Car Rentals – Car rentals will be reimbursed if pre-approved by the Finance Committee. Requests must be submitted in writing in care of the Executive Director at least 15 days prior to departure. Receipts are required. (11/03)

Telephone – Telephone expenses will be reimbursed for WSNA business only.

Board Meeting prior to Conference – Lodging for the night prior to the board meeting will be paid only if the attendee must leave home prior to 7 a.m. in order to attend the meeting. Meals will be reimbursed according to the policy outlined above. No other expenses shall be reimbursed. (03/04)

Committee Meetings – Expenses incurred by committee members while attending committee meetings at times other than during the annual WSNA Conference shall be defrayed by WSNA at the current approved rates.

Non-Board Members – Non-board members, who at the request of the President, are asked to report to the Executive Board, may have expenses reimbursed by WSNA at the current approved rates.

Travel Claims and Reimbursement

All claims for reimbursement must be submitted to the Executive Director on the printed WSNA Check Request Form (Appendix A). Such claim must be submitted within 60 days of the expenditure. (11/03)

TRAVEL (cont.)

Travel expense reimbursements will be distributed or mailed within 30 days of receipt of properly approved requests submitted on the WSNA Check Request Form (Appendix A) with all receipts attached. (11/03)

VOIDED CHECKS

It is the policy of WSNA to document every check that has been voided, regardless of the reason. (11/03)

Voided checks will be marked "VOID" in the place for signatures. The Executive Director will void the check in the system. The voided checks will be filed in sequential order with the cancelled checks. (11/03)

If voided checks are not physically available, the copy of the bank's stop-payment order will be filed in a Stop-Payment Order File. (11/03)

WORKSHOPS/SEMINARS

It is the policy of WSNA to adhere to the following procedures for the workshops and seminars:

- **Cash Receipts/Reconciliation/Bank Deposits (Prior to event)**

Checks should be endorsed using the WSNA endorsement stamp. Checks should be endorsed as soon as they are received. If requested, a receipt should be written using the receipt book provided. (11/03)

At a minimum, deposits must be made on a bi-weekly basis. Deposit slips must be completed in duplicate. A copy of the deposit slip and the deposit receipt must be retained with the financial records of the Association. (11/03)

A final formal reconciliation sheet will be completed by the Executive Director within four weeks of the end of the event and will be retained with event records. (11/03)

- **Cash Collection/Receipting/Reconciliation (During Event)**

Money collected during an event for registration, meals, etc., will be placed in a secure place. Checks received will be stamped with the deposit stamp or endorsed by hand with "WSNA Deposit Only" immediately upon receipt. A written receipt should be prepared in duplicate for any money collected during the event. These receipts, along with registration forms and other documentation will be used in reconciling cash on hand. (See Appendix F)

- **Check Requests/Distribution**

All requests for checks to pay for speakers and/or vendor invoices to be distributed during the event should be requested through the Executive Director approximately ten (10) days prior to an event. (11/03)

WORKSHOPS/SEMINARS (cont.)

On-site requests for checks will be handled following the same procedures that have been established by WSNA for routine business activities. Payments of invoices on-site are discouraged and vendors should be asked to expect payment immediately within ten (10) days following an event if this is at all possible. Blank checks will **not** be issued for completion at the event.

- **Door Prizes**

WSNA funds will not be used as cash door prizes nor to purchase door prizes for any sponsored event unless the item has been purchased for some activity or purpose relating to the event. (03/06)

- **Exhibitors**

Exhibitors must pay exhibit fees in full before being allowed to set up for exhibits.

- **Submitting Expenses for Reimbursement**

Requests for reimbursements must be submitted in writing on the WSNA Check Request form (Appendix A). The requestor should keep a copy of the request for his/her own records and mail the original copy to the WSNA Executive Director along with documentation (signed receipts, invoices, etc.) for the expenditure. If the receipt is a merchant's tape that shows price only and not a description, a brief description should be added next to each item on the tape.

Expenditures over \$150 should be billed directly to WSNA by the vendor (see Billing of Large Amounts, below). (11/03)

- **Refunds**

Requests for refunds of registration or exhibitors fees must be submitted on the two weeks prior to the event. A \$15 service charge will be assessed for each refund of registration or exhibitor fees. (11/03)

- **Billing of Large Amounts**

For payment of amounts over \$150, a completed Conference Expense Request form (Appendix G), with the invoice attached must be sent to the Executive Director. (11/03)

- **Event Finance**

The Executive Director is responsible for keeping detailed income and expenditure records for the event and for providing information to the Event Chairperson to insure that budgeted amounts are not exceeded. (11/03)

- **Complimentary Workshop Registration**

Registration fees will be waived for presenters and WSNA board members who work at fall and spring workshops. (3/03)

- **Minimum Workshop Registration**

A minimum workshop registration of 50 with a postmark date of 17 days prior to a workshop is required in order for the workshop to be held. (7/05)

WRITE-OFF OF OLD CHECKS

It is the policy of WSNA to write off checks over 12 months old in conjunction with year-end procedures if the checks in question do not exceed \$150. When checks exceed this amount, contact with the payee will be initiated to resolve the issue. (11/03)

It is the policy of WSNA to write off checks over 12 months old in conjunction with year-end procedures if the checks in question do not exceed \$150. When checks exceed this amount, contact with the payee will be initiated to resolve the issue. (11/03)

A letter will be sent to the payee of any outstanding checks that have become six months old. (11/03)

Written-off checks will be credited to miscellaneous revenue. A record of written-off checks will be retained with the year's financial records and the tax records for the year. (11/03)