



AGENDA

NATIONAL WATER RESEARCH INSTITUTE

Wednesday, November 12, 2025

1:30 PM – 3:00 PM Local Time

This meeting will be held via an online teleconference at the date and time specified above.

Directors receive no compensation from NWRI for their participation.

Online Meeting Access:

Zoom Meeting ID: 326 809 9173

Passcode: NWRI

As a convenience for the public, this meeting is accessible via Zoom using the provided room ID.

Note that if technical difficulties arise, the meeting will proceed without disruption.

Sites Open to the Public:

111 N. Hope Street Los Angeles, CA 90012

700 N. Alameda Street Los Angeles, CA 90012

6075 Kimball Ave Chino, CA 91707

26772 Calle Maria Capistrano Beach, CA 92624

650 Town Center Drive #1200 Costa Mesa, CA 92626

4343 Von Karman Avenue Suite 300 Newport Beach, CA 92660

18700 Ward Street Fountain Valley, CA 92708

18480 Bandilier Cir, Fountain Valley, CA 92708

11420 County Road #3822 Athens, TX 75752

NWRI Contact:

Tianna Manzoni, tmanzon@nwri-usa.org

OPENING ITEMS

1. Call to Order

- Roll Call
- Confirmation of Quorum

2. Items Received After Publication of Agenda

In accordance with the Brown act, the Board may take action on items that arise after the posting of the agenda only if there is a need for immediate action and the need for action came to the attention of the Board after the agenda was published.

Recommendation: Adopt a resolution authorizing consideration of items received after agenda posting. Approval requires a 2/3rds vote of members present, or a unanimous vote if fewer than 2/3rds are in attendance.



3. Visitor Participation

This item allows up to 3 minutes for visitors to address the Board of Directors on matters not listed on the agenda but within the authority of the Joint Powers Agency or related to Consent Calendar Items. In accordance with legal guidelines, the Board is prohibited from acting on comments made during this time. Directors may, when appropriate, provide direction to NWRI staff regarding the issues raised. Only a member of the Board of Directors may request the removal of a Consent Calendar Item for separate discussion.

CONSENT CALENDAR

At the discretion of the Chair, items on the Consent Calendar may be approved with a single motion and vote by the Directors present, or by the unanimous consent of the Directors present. Items are considered routine, and any director may request that an item be removed from the Consent Calendar for separate discussion and action.

4. Meeting Minutes – September 10, 2025

Approval of minutes is a routine action that formally records the proceedings of the previous Board meeting. Minutes are permanently retained.

Recommendation: Receive and file minutes as presented.

Attachments:

- Minutes of the regular meeting of the NWRI Board of Directors

5. Financial Statements – Ending October 31, 2025

Unaudited monthly financial reports are provided to keep the Board informed of NWRI's financial position and performance between annual audits.

Recommendation: Receive and file NWRI's unaudited financial reports for the period stated above.

Attachments:

- Unaudited Statement of Profit & Loss
- Unaudited Balance Sheet
- Unaudited Report on Account Receivables



6. Disclosure of Third-Party Research Funding

The Executive Director is authorized to sign research contracts within approved limits. These contracts are disclosed to the Board at regular meetings for transparency and oversight.

New Contracts

- City of Tucson (Advanced Water Purification Program) - \$106,920.00
- City of San Diego (Potable Reuse Project) - \$1,111,176.00

Contract Extensions

- None.

Recommendation:

Receive and file third party research contracts signed by the Executive Director since the previous meeting of the NWRI Board of Directors.

ACTION ITEMS

The Board of Directors considers Action Items in the order presented, unless specific motion is made to amend the order of consideration. Each Action Item requires a separate motion and affirmative vote by majority vote of the present Directors. The Board is not obligated to act on any item presented for consideration.

7. Resolution 2025-03 Adopting and Establishing Policy for Staff Reimbursement Rates for Research Services for Calendar Year 2026

The Board of Directors annually adopts reimbursements rates for NWRI staff research activities to provide a clear and consistent framework for recovering the cost of staff time dedicated to research projects, advisory panels, and program deliverables. Formal adoption of these rates also aligns with reimbursement practices with NWRI's budgetary cycle and supports accurate financial planning.

This resolution establishes NWRI staff reimbursement rates for research services for the calendar year 2026, starting on January 1, 2026, and ending on December 31, 2026.

Recommendation:

1. Consider the proposed resolution
2. Adopt Resolution 2025-03 establishing NWRI staff reimbursement rates for research services for the 2026 calendar year.

Attachments:

- Resolution 2025-03



8. NWRI's Federal Income Tax Return and California Income Tax Return

The Internal Revenue Service (IRS) Form 990, *Return of Organization Exempt from Income Tax*, is a public document that provides detailed financial information about nonprofit organizations, including governance, mission, and programs. Nonprofits are required to file this return annually to maintain their tax-exempt status and to provide transparency to the public.

NWRI's Form 990 for Tax Year 2024, covering the fiscal year 2025 (07-01-2024 through 06-30-2025), has been completed and filed with the IRS. A corresponding California state return has also been filed to ensure compliance with state requirements.

Both filings were prepared by NWRI's independent accountants, Gruber & Lopez, using information verified through the annual financial audit process. Findings from the 2025 audit were presented at the September 2025 Board of Directors meeting.

Recommendation:

1. Receive for record the Tax Year 2024 IRS Form 990 and California State Income Tax Return

Attachments:

- Gruber & Lopez – NWRI 2024 Federal and California Income Tax Return

9. NWRI Employee Handbook (Draft)

NWRI has not previously maintained a formal, up-to-date Employee Handbook. To strengthen organizational operations, accountability, and compliance, staff has developed a draft handbook that modernizes and formalizes NWRI's employment policies and practices.

The Employee Handbook is a working document that outlines key areas such as workplace standards, employment practices, compensation, benefits, time off, and workplace safety.

The draft is being presented at this stage to invite Board input prior to finalization. Staff will continue to integrate revisions throughout the remainder of the fiscal year and plans to present a final version for formal adoption at the July 2026 NWRI Board of Directors meeting.

Recommendation:

1. Review NWRI Employee Handbook and provide any direction to staff
2. Adopt the draft version as a working document to guide staff and authorize ongoing refinement prior to final adoption.

Attachments:

- NWRI Employee Handbook (Draft)



INFORMATION ITEMS

Information Items are presented to the Board of Directors to provide general updates and/or background information about the organization and required no immediate action.

10. Presentation of 2025 NWRI Fellows

NWRI annually supports graduate students conducting innovative research in water, science, and technology. Each year, the program recognized exceptional students whose academic work contributes to advancing solutions in water supply, treatment, reuse, and sustainability.

For 2025, NWRI partnered with the American Membrane Technology Association (AMTA), to award:

- Ali Abdelkawi, University of Minnesota – Research on electrodialysis crystallizers for brine treatment.
 - <https://www.youtube.com/watch?v=7EATXLW5U8k>
- Hyuck Joo Choi, Georgia Tech – Research on nutrient recovery and controlled struvite crystallization via bipolar membrane electrodialysis.
 - <https://www.youtube.com/watch?v=2ZiS6dA5gpA>

As part of the fellowship, students were asked to submit a short video about their research. Student videos were posted to NWRI's Website.

Recommendation: 1. Receive and file the 2025 NWRI Fellow Report Videos

11. Key Performance Indicators

This item is intended to provide an opportunity for the Board of Directors to review recent activities of the organization presented by Executive Director Hardy.

Recommendation: 1. Provide feedback and/or direction on recent activity for operational improvement or strategic focus.

12. Executive Director's Report

- WRA Next Water Conference CalVal Partnership
- Happy Holidays!

13. Board of Directors Comments

14. Important Dates

- December 2025 – January 2026: Holiday Recess
- February 11, 2026, at 1:30 PM (Regular Board of Directors Meeting)

15. Adjournment



DATE: November 12, 2025
TO: NWRI Board of Directors
FROM: Kevin M. Hardy, Executive Director
SUBJECT: **Item 4 – Meeting Minutes**

Duly approved meeting minutes serve as the official and permanent public record of actions taken by the Board of Directors. Approval of these minutes ensures the accuracy and completeness of the record and supports ongoing compliance with public meeting requirements under the Ralph M. Brown Act.

Recommendation: 1. Receive and file meeting minutes for the regular meeting held on September 10, 2025.

Attachments: • Minutes of the Regular meeting of the NWRI Board of Directors



DATE: November 12, 2025
TO: NWRI Board of Directors
SUBJECT: Minutes of the Board of Directors Meeting Held September 10, 2025

Call to Order. The meeting was called to order at 1:31 PM local time by Chair Bilodeau.

- **Roll Call**

The following Directors and Officers were present:

- Chair Denis Bilodeau, Orange County Water District
- Vice Chair Jesus Gonzalez, Los Angeles Department of Water and Power
- Director Dennis Erdman, Metropolitan Water District
- Director Bob Ooten, Orange County Sanitation District
- Director John Withers, Irvine Ranch Water District
- Alt. Director Rafael Villegas, LADWP (remote)
- Alt. Director Rob Thompson, OC San
- Alt. Director Kevin Alexander, IEUA
- Secretary John Kennedy, OCWD
- Treasurer Jason Dadakis, OCWD

Others present:

- Jim Colston, IRWD (Remote)
- Neal Bloom, Rising Tide Partners

NWRI Staff present:

- Kevin M. Hardy, Executive Director
- Suzanne Sharkey, Project Manager (remote)
- Julie Abshire, Project Controller
- Mary Collins, Communications Manager (remote)
- Tianna Manzon, Project Coordinator

- **Confirmation of Quorum.**

A quorum is established when at least four of the six member agencies are represented. All six member agencies were represented by either a Board Director or Alternate Director, or both. A quorum was determined.

Items Received After Publication of Agenda. None.

Visitor Participation. None.



CONSENT CALENDAR

Meeting Minutes – September 10, 2025

Financial Statements Ending August 31, 2025

ED Hardy provided details about NWRI's current financial standing, and the Board discussed NWRI's unaudited Profit and Loss, Balance Sheet, and Open Invoice Report for the period through June 30, 2025.

Disclosure of Third-Party Research Funding

Contracts entered by NWRI are disclosed to the Board at regular meetings for transparency, accountability, and oversight. The following contracts and extensions were reported on:

- **New Contracts**
 - Inland Empire Utilities Agency (Chino Basin) - \$73,636.00
 - State Water Resources Control Board (DDW On-Site) - \$200,000.00
 - Jacobs (CalVal Phase II) - \$646,000.00
- **Contract Extensions**
 - Metropolitan Water District (Pure Water Southern CA)
 - Extended from 06/30/2025 to 06/30/2026
 - Santa Clara Valley Water District (Valley Water DPR)
 - Extended from 12/30/2025 to 12/31/2026
 - Trussell Technologies (East County Advanced Water Purification)
 - Notice to Proceed for 07/01/2025 to 06/30/2026
 - Palmdale Water District (Pure Water Antelope Valley)
 - Extended from 12/31/2025 to 12/31/2027

Staff Recommendation 1. Receive and file Consent Calendar Items 4 – 6

Attachments: ○ Minutes of the regular meeting held July 09, 2025
 ○ Unaudited financial reports for the period ending August 31, 2025

- Statement of Profit and Loss
- Balance Sheet
- Report on Account Receivables

 ○ Third party research contracts signed by the Executive Director since the previous meeting of the NWRI Board of Directors

Action Taken: **Motion:** Director Withers moved to receive and file Items 4 – 6.
 Director Ooten seconded.

Roll Call Vote:

- Chair Bilodeau – Yes
- Director Erdman – Yes
- Director Ooten – Yes
- Director Withers – Yes

Motion Carried, 4 – 0



ACTION ITEMS

7. Presentation of NWRI's Independently Audited Financial Statements, Audit Notes, and Auditor's Communications Report for the Fiscal Year Ending June 30, 2025

Pursuant to NWRI's Joint Powers Agreement and nonprofit governance practices, NWRI undergoes an annual independent financial audit. Matt Lenton of Gruber & Lopez, Inc. presented key findings from the audit of NWRI's financial statements for the fiscal year ending June 30, 2025. The Independent Auditor's Report and Financial Statements and Report on Communications with those Charged with Governance and Internal Control Matters were presented to the Board.

- **Key Findings:**
 - **Audit Opinion:** NWRI received an unmodified "clean" opinion; the financial statements were found to present fairly to NWRI's financial position as of June 30, 2025.
 - **Internal Controls:** No material weaknesses were identified. One procedural recommendation was noted regarding safeguarding checks received until deposited.
- **Actions Taken in Response to Auditor Recommendations:**
 - **Check Handling:** NWRI has implemented a new procedure requiring all checks received to be secured in a locked location until the Project Controller is available to deposit them.
 - **Delegated Purchasing Authority:** Staff recommended a policy update to extended limited purchasing authority (up to \$5,000) to the Research Scientist/Project Manager.
 - **Alternate Designee for Meeting Minutes:** Staff recommended designating the Research Project Coordinator to sign Board meeting minutes when verbally approved by the Board.
- **Board Questions:**
 - Treasurer Dadakis requested clarification about financial controls. Staff provided the following responses:
 - Executive Director Hardy holds purchasing power up to \$7,500 to sign contracts
 - Suzanne Sharkey holds purchasing power up to \$5,000 to sign contracts
 - Checks \$5,000.01 and more require a second signature by Board Treasurer.

Staff

Recommendation

1. Receive and file the Independent Auditor's Report, Financial Statements, and Auditor's Communications Report for fiscal year ending June 30, 2025.
2. Approve extension of limited purchasing authority (up to \$5,000) to the Research Scientist/Project Manager to enhance operational efficiency and internal controls.
3. Approve authorization of alternate designee, NWRI's Research Project Coordinator to sign meeting minutes on behalf of Secretary when verbally approved by the Board of Directors

Attachments:

- NWRI's Independent Audit Report FY 2024-25
- Communications Report Letter



Action Taken: **Motion:** Director Withers moved to approve staff recommendations 1 – 3. Director Erdman seconded.

Roll Call Vote:

- Chair Bilodeau – Yes
- Director Erdman – Yes
- Director Ooten – Yes
- Director Withers – Yes

Motion Carried, 4 – 0

8. November 2026 NWRI Board Meeting Conflict

Staff reported that the regularly scheduled NWRI Board meeting for November 2026 falls on Veteran Day (Wednesday, November 11, 2026), a federal holiday. To avoid the conflict and ensure quorum, staff requested Board direction on selecting an alternate date.

Recommendation 1. Select and approve an alternate date for Nov. 2026 NWRI Board meeting

Action Taken: By consensus, the Board deferred this item to Chair Bilodeau. The Chair tentatively selected Tuesday, November 10, 2026, at 1:30 PM – 3:00 PM.

9. Clarke Prize Program Funding Approach

In July 2025, Executive Director Hardy engaged Rising Tide Partners (RTP) to support NWRI in developing new strategies, partnerships, and outreach initiatives to elevate the Clarke Prize, NWRI, and our supporting communities. Executive Director Hardy and RTP's Principal, Neal Bloom, presented their proposed approach to funding these initiatives.

In addition, staff requested authorization to proceed on the balance of RTP's scope of work to implement the proposed funding approach.

- **Board Requests:**

- Director Withers requested Executive Director Hardy to provide updates of key milestones of the Clarke Prize Funding Program at each future Board Meeting. The request was noted.

Staff Recommendation 1. Authorize the Treasurer to approve an extension of the agreement between NWRI and RTP through June 30, 2026.
2. Fund remaining FY 2025-26 RTP Scope of Work items totaling \$73,288.
3. Discuss and take other actions as appropriate.

Attachments:

- Rising Tide Partners' Proposal and Scope of Work
- Agreement between NWRI and RTP

Action Taken: **Motion:** Director Withers moved to approve staff recommendations 1 – 3. Chair Bilodeau seconded.

Roll Call Vote:

- Chair Bilodeau – Yes
- Vice Chair Gonzalez – Yes
- Director Erdman – Yes
- Director Ooten – Yes
- Director Withers – Yes

Motion Carried, 5 – 0



Information Items

10. Executive Director's Report

The Executive Director provided updates on the following:

- CalVal Expert Workshops and the DDW Communication Plan
- NWRI Member Agency Flyer

11. Board of Directors Comments

Board members were invited to share comments.

- Vice Chair Gonzalez complemented the efforts of the CalVal Team regarding funding.
- Director Erdman commented on the Water Summit's presentation by Curt Schmutte.

12. Important Dates

The following dates were noted for the Board's calendar:

- October 2025: Fall Recess
- November 12, 2025, at 1:30 PM – Regular Board of Directors Meeting
- December 2025 – January 2026: Holiday Recess
- February 11, 2026, at 1:30 PM – Regular Board of Directors Meeting

13. Adjournment

The meeting was adjourned at 2:44 PM by Vice Chair Gonzalez.

SIGNED: _____ DATE: _____

John Kennedy, OCWD

Secretary, NWRI Board of Directors

OR

SIGNED: _____ DATE: _____

Tianna Manzon, NWRI

Research Project Coordinator



DATE: November 12, 2025
TO: NWRI Board of Directors
FROM: Kevin M. Hardy, Executive Director
SUBJECT: Item 5 – Financial Statements

Monthly financials reports provide a current snapshot of the Institute's financial position and resiliency. Variations from the annual income and expense plan are anticipated and reflect the timing of project reimbursements, grant revenues, and contracted expenses. The financial statements are reviewed regularly by staff to ensure alignment with budget projections, maintain fiscal accountability, and identify any emerging trends that may require management attention.

Recommendation: 1. Receive and file unaudited financial statements for the period ending October 31, 2025.

Attachments:

- Unaudited Statement of Profit and Loss
- Unaudited Balance Sheet
- Unaudited Report on Account Receivables

National Water Research Institute

Profit & Loss

July through October 2025

	Jul - Oct 25
Income	
4000 · JPA Contributions (Member 50K)	300,000.00
4250 · Grants	225,344.17
4400 · Contract Svc/Reimbursable	
4401 · SCSC / Workshops	8,803.73
4400 · Contract Svc/Reimbursable - Other	229,327.95
Total 4400 · Contract Svc/Reimbursable	238,131.68
4600 · Circle of Friends/Fellowship	10,000.00
4650 · Water Festival/Water Harvest	16,636.64
4800 · Interest Income	8,333.80
4801 · Fair Value Adj on Investment	-7,939.05
Total Income	790,507.24
Gross Profit	790,507.24
Expense	
6010 · Accounting/Audit	11,300.00
6030 · Charges/Tax & Other Fees	
6032 · Banking Fees	142.58
Total 6030 · Charges/Tax & Other Fees	142.58
6040 · Telephone/Communication	
6041 · Cell Phone/Conference Calls	390.00
6040 · Telephone/Communication - Other	120.00
Total 6040 · Telephone/Communication	510.00
6060 · Mailing Services	65.15
6090 · Subscriptions and Dues	774.05
6110 · Board / Ops Expenses	42.15
6120 · Misc Admin Expenses	
6121 · General Office Supplies	292.79
6124 · Insurance	2,016.00
6125 · Payroll Processing	348.00
Total 6120 · Misc Admin Expenses	2,656.79
6140 · Salary & Benefits	
6143 · Payroll Taxes	11,861.46
6144 · Director	8,201.56
6145 · Simple IRA Match	4,703.98
6140 · Salary & Benefits - Other	43,665.57
Total 6140 · Salary & Benefits	68,432.57
6160 · Membership	1,020.80
7010 · Admin Program Expenses	
7011 · Salary & Benefits	
7018 · Director	9,872.33
7011 · Salary & Benefits - Other	10,248.14
Total 7011 · Salary & Benefits	20,120.47
7013 · Registration	1,840.00
7016 · Travel/Lodging/Meals	213.86
Total 7010 · Admin Program Expenses	22,174.33
7020 · Advisory Panels	
7021 · Salary & Benefits	
7027 · Director	16,905.31
7021 · Salary & Benefits - Other	54,056.33
Total 7021 · Salary & Benefits	70,961.64

National Water Research Institute

Profit & Loss

July through October 2025

	Jul - Oct 25
7022 · Professional Svc	38,540.50
7023 · Honorariums	55,193.75
7024 · Travel/Lodging/meals	6,856.46
Total 7020 · Advisory Panels	171,552.35
7030 · Clarke Prize	
7031 · Salary & Benefits	
7037 · Director	21,135.41
7031 · Salary & Benefits - Other	2,376.19
Total 7031 · Salary & Benefits	23,511.60
7032 · Professional Svc	5,722.50
Total 7030 · Clarke Prize	29,234.10
7040 · Conf/Workshops/Contract Svc	
7041 · Salary & Benefits	
7049 · Director	3,843.05
7041 · Salary & Benefits - Other	4,712.35
Total 7041 · Salary & Benefits	8,555.40
7044 · Travel/Lodging/Meals	96.37
Total 7040 · Conf/Workshops/Contract Svc	8,651.77
7050 · Education & Outreach	
7051 · Salary & Benefits	
7059 · Director	6,984.68
7051 · Salary & Benefits - Other	16,080.56
Total 7051 · Salary & Benefits	23,065.24
7056 · Fellowship Award	20,000.00
7057 · Water Festival Contrib/Payment	16,636.64
7058 · Sponsorship	2,000.00
Total 7050 · Education & Outreach	61,701.88
7070 · Research/Proj/Grant - Specific	
7072 · Salary & Benefits	
7078 · Director	19,111.08
7072 · Salary & Benefits - Other	33,513.87
Total 7072 · Salary & Benefits	52,624.95
7073 · Professional Svc	118,005.92
7074 · Honorariums	1,593.75
7075 · Project Expense	31,844.61
7076 · Travel/Lodging/Meals	2,060.28
Total 7070 · Research/Proj/Grant - Specific	206,129.51
8000 · Ask Accountant	1,370.01
Total Expense	585,758.04
Net Income	204,749.20

National Water Research Institute

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · Wells Fargo Checking	268,267.97
Total Checking/Savings	268,267.97
Accounts Receivable	
1201 · Accounts Receivable-General	148,369.37
Total Accounts Receivable	148,369.37
Other Current Assets	
SWEEP	990,000.94
1499 · Undeposited Funds	25,000.00
Total Other Current Assets	1,015,000.94
Total Current Assets	1,431,638.28
Fixed Assets	
1500 · Equipment-Office - >1 yr. >2.5k	13,679.62
1550 · Accum Depreciation	-13,679.62
Total Fixed Assets	0.00
Other Assets	
1650 · Investments	25,404.96
Total Other Assets	25,404.96
TOTAL ASSETS	1,457,043.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accts Pay-Vendors	233,943.28
Total Accounts Payable	233,943.28
Other Current Liabilities	
2100 · Payroll Lia/Vac Accrual - Staff	10,413.54
2101 · Payroll Lia/Vac&Sick - Dir	32,009.51
2300 · Accrued Payroll	286.35
2500 · Deferred Revenue	519,559.23
Total Other Current Liabilities	562,268.63
Total Current Liabilities	796,211.91
Total Liabilities	796,211.91
Equity	
3900 · Retained Earnings-Unrestricted	446,082.13
3910 · Retained Earnings-Temp Restrict	10,000.00
Net Income	204,749.20
Total Equity	660,831.33
TOTAL LIABILITIES & EQUITY	1,457,043.24

National Water Research Institute

Open Invoices

As of November 6, 2025

Type	Date	Num	Aging	Open Balance
Las Virgenes Municipal Water District				
Invoice	10/31/25	2025-1084		13,429.25
Total Las Virgenes Municipal Water District				13,429.25
Los Angeles Department of Water and Power				
Invoice	03/31/25	2025-1015	212	566.75
Invoice	06/30/25	2025-1039	128	6,186.17
Invoice	08/31/25	2025-1070	62	29,127.42
Invoice	09/30/25	2025-1082	37	7,511.39
Total Los Angeles Department of Water and Power				43,391.73
Metropolitan Water District of S. Ca				
Invoice	09/30/25	2025-1075	34	1,383.75
Total Metropolitan Water District of S. Ca				1,383.75
Palmdale Water District				
Invoice	10/31/25	2025-1085		12,607.25
Total Palmdale Water District				12,607.25
Public Utilities Department				
Invoice	10/31/25	2025-1083		1,234.84
Total Public Utilities Department				1,234.84
State Water Resources Control Board				
Invoice	09/30/25	2025-1081	15	30,904.52
Total State Water Resources Control Board				30,904.52
Water Research Foundation				
Invoice	09/30/25	2025-1074	7	15,418.03
Invoice	06/12/25	2025-1032	6	28,887.26
Invoice	06/30/25	2025-1063	6	1,112.74
Total Water Research Foundation				45,418.03
TOTAL				148,369.37



DATE: November 12, 2025
TO: NWRI Board of Directors
FROM: Kevin M. Hardy, Executive Director
SUBJECT: Item 7 – Resolution 2025-03 Staff Reimbursement Rates for 2026

The Board of Directors annually adopts reimbursements rates for NWRI staff research activities to provide a clear and consistent framework for recovering the cost of staff time dedicated to research projects, advisory panels, and program deliverables. Formal adoption of these rates also aligns with reimbursement practices with NWRI's budgetary cycle and supports accurate financial planning.

This resolution establishes NWRI staff reimbursement rates for research services for the 2026 calendar year, starting on January 1, 2026, and ending on December 31, 2026.

Recommendation:

1. Consider the proposed resolution
2. Adopt Resolution 2025-03 establishing NWRI staff reimbursement rates for research services for the 2026 calendar year.

Attachments:

- Resolution 2025-03



**RESOLUTION NO. 2025-03 – ADOPTING AND ESTABLISHING POLICY FOR YEARLY STAFF
REIMBURSEMENT RATES FOR RESEARCH SERVICES, FOR THE YEAR BEGINNING
JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026**

Whereas, the Staff Reimbursement Rate Schedule allows the National Water Research Institute (NWRI) to recover research project-related staff time based on structure approved by the Board of Directors, which reflect the support received from the NWRI Joint Powers Agency member agencies; and,

Whereas, the Board of Directors most recent action to update NWRI's staff reimbursement rates became effective on January 1, 2025.

NOW THEREFORE, BE IT RESOLVED as follows:

1. The Board of Directors hereby establishes the following rate tiers and rates for research services provided to the NWRI member agencies and to unaffiliated organizations outlined in Table 1 below.
2. The proposed rates reflect current rates adjusted to reflect the change in the Los Angeles – Long Beach – Anaheim CPI-U (All Urban Consumer Price Index - All Items, not seasonally adjusted) published by the United States Bureau of Labor Statistics since September 1, 2024. The proposed rate adjustment is 2.84%.
3. The Proposed Rates shall take effect for any new contracts signed after January 1, 2026. Staff will update rates on existing contracts as allowable.
4. Table 1: Staff Reimbursement Rates

	NWRI JPA Member Agency Research Reimbursement Rates					NWRI Research Reimbursement Rates			
	Current	Increase	Formula	Proposed		Current	Increase	Formula	Proposed
Executive Director	\$196.00	\$5.57	\$201.57	\$202		\$300.00	\$8.53	\$308.53	\$309
Project Manager	\$129.00	\$3.67	\$132.67	\$133		\$200.00	\$5.69	\$205.69	\$206
Communication Manager	\$118.00	\$3.36	\$121.36	\$121		\$180.00	\$5.12	\$185.12	\$185
Project Coordinator	\$103.00	\$2.93	\$105.93	\$106		\$160.00	\$4.55	\$164.55	\$165
Project Controller	\$103.00	\$2.93	\$105.93	\$106		\$160.00	\$4.55	\$164.55	\$165

Approved this 12th day of November 2025, at Fountain Valley, California.

Signed

Attest

Denis Bilodeau, Chair

John Kennedy, Secretary

www.nwri-usa.org

JPA MEMBERS: Inland Empire Utilities Agency • Irvine Ranch Water District • Los Angeles Department of Water and Power
Metropolitan Water District of Southern California • Orange County Sanitation District • Orange County Water District



DATE: November 12, 2025
TO: NWRI Board of Directors
FROM: Kevin M. Hardy, Executive Director
SUBJECT: Item 8 – NWRI’s Federal Income Tax Return and California Income Tax Return

The Internal Revenue Service (IRS) Form 990, *Return of Organization Exempt from Income Tax*, is a public document that provides detailed financial information about nonprofit organizations, including governance, mission, and programs. Nonprofits are required to file this return annually to maintain their tax-exempt status and to provide transparency to the public.

NWRI’s Form 990 for Tax Year 2024 is supported by fiscal year 2025 (07-01-2024 through 06-30-2025).

A corresponding California state return has also been prepared to ensure compliance with state requirements. Both filings were prepared by NWRI’s independent accountants, Gruber & Lopez, using information verified through the annual financial audit process. Findings from the 2025 audit were presented at the September 2025 Board of Directors meeting.

Recommendation: 1. Receive for record the Tax Year 2024 IRS Form 990 and California State Income Tax Return

Attachments: • Gruber & Lopez – NWRI 2025 Federal and California Income Tax Return

FOR TAX YEAR 2024

NATIONAL WATER RESEARCH INSTITUTE

GRUBER AND LOPEZ, INC.

438 OLD NEWPORT BLVD

Newport Beach, CA 92663

(949)346-2900

GRUBER AND LOPEZ, INC.

438 OLD NEWPORT BLVD
Newport Beach, CA 92663

Phone: (949)346-2900 | Fax:

October 01, 2025

NATIONAL WATER RESEARCH INSTITUTE
18700 WARD STREET
Fountain Valley, CA 92708

NATIONAL WATER RESEARCH INSTITUTE:

Enclosed is the 2024 federal return for a tax-exempt organization, prepared for NATIONAL WATER RESEARCH INSTITUTE from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Enclosed is the 2024 California Income Tax return for NATIONAL WATER RESEARCH INSTITUTE, prepared from the information provided. The return will be e-filed with the California taxing authority.

The organization's California Income Tax return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (949)346-2900.

Sincerely,

RON LOPEZ
GRUBER AND LOPEZ, INC.

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning 07-01, 2024, and ending 06-30, 2025	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization NATIONAL WATER RESEARCH INSTITUTE Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 18700 WARD STREET City or town, state or province, country, and ZIP or foreign postal code Fountain Valley, CA 92708
D Employer identification number 33-0481107	E Telephone number (714) 378-3278
G Gross receipts \$ 1,397,661	
F Name and address of principal officer: DENIS BILODEAU Same as C above	
H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	
J Website: WWW.NWRI-USA.ORG	
K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other JOINT POWERS L Year of formation: 1991 M State of legal domicile: CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE FINANCIAL SUPPORT FOR THE RESEARCH, DEVELOPMENT, AND IMPLEMENTATION OF WATER PROJECTS FOR THE PURPOSE OF DEVELOPING AND CONSERVING WATER, PREVENTING OR REMEDIATING DEGRADATION OF WATER QUALITY AND EFFICIENTLY USING WATER RESOURCES.
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 8
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 8
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 4
	6 Total number of volunteers (estimate if necessary) 6
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 1,630,996 1,384,422
	9 Program service revenue (Part VIII, line 2g) 0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 15,783 12,789
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 261 450
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,647,040 1,397,661
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 782,207 857,055
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0
	b Total fundraising expenses (Part IX, column (D), line 25) 35,533
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 673,924 714,521
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,456,131 1,571,576
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 190,909 (173,915)
	20 Total assets (Part X, line 16) 846,606 803,021
	21 Total liabilities (Part X, line 26) 216,609 346,939
	22 Net assets or fund balances. Subtract line 21 from line 20 629,997 456,082

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	KEVIN HARDY	10/17/2023			
	Signature of officer	Date			
Paid Preparer Use Only	KEVIN HARDY, Executive Director				
	Type or print name and title				
Paid Preparer Use Only	Preparer's name RON LOPEZ	Preparer's signature RON LOPEZ Ron Lopez	Date 10-01-2025	Check ☐ if self-employed	PTIN P00758088
	Firm's name GRUBER AND LOPEZ, INC.	Firm's EIN			
	Firm's address 438 OLD NEWPORT BLVD Newport Beach CA 92663	Phone no. 949-346-2900			
	May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No				

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2024)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission:
TO PROVIDE FINANCIAL SUPPORT FOR THE RESEARCH, DEVELOPMENT, AND IMPLEMENTATION OF WATER PROJECTS FOR THE PURPOSE OF DEVELOPING AND CONSERVING WATER, PREVENTING OR REMEDIATING DEGRADATION OF WATER QUALITY AND EFFICIENTLY USING WATER RESOURCES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,246,983 including grants of \$) (Revenue \$)
TO PROVIDE FINANCIAL SUPPORT FOR THE RESEARCH, DEVELOPMENT, AND IMPLEMENTATION OF WATER PROJECTS FOR THE PURPOSE OF DEVELOPING AND CONSERVING WATER, PREVENTING OR REMEDIATION DEGRADATION OF WATER QUALITY AND EFFICIENTLY USING WATER RESOURCES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,246,983

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a				X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a				X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a				X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a				X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				X
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				X
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a				X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15				X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16				X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17				

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	1a	8	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		8		
b Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6 Did the organization have members or stockholders?		6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . .	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **California**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

JULIE ABSHIRE (562)556-9599, 18700 WARD ST, Fountain Valley, CA 92708

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEVIN HARDY EXECUTIVE DIRECTOR	40.00	X						0	244,502	0
(2) SUZANNE SHARKEY SCIENTIST	40.00				X			149,799	0	10,644
(3) MARY COLLINS COMMUNICATION MANAGER	40.00				X			138,259	0	9,289
(4) TIANNA MANZON RESEARCH PROEKT COORDINATOR	40.00				X			94,749	0	8,992
(5) JESUS GONZALEZ VICE CHAIR	1.00	X		X				0	0	0
(6) JOHN WITHERS DIRECTOR	1.00	X						0	0	0
(7) STEVEN ELIE DIRECTOR	1.00	X		X				0	0	0
(8) JASON DADAKIS TREASURER	1.00	X		X				0	0	0
(9) BOB OOTEN DIRECTOR	1.00	X						0	0	0
(10) JOHN KENNEDY SECRETARY	1.00	X		X				0	0	0
(11) DENIS BILODEAU CHAIR	1.00	X		X				0	0	0
(12) DENNIS ERDMAN DIRECTOR	1.00	X						0	0	0
(13)										
(14)										

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Subtotal								382,807	244,502	28,925
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								382,807	244,502	28,925

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

2

3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	Yes	No
3			X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
4			
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X
5			

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	300,000			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions) . .	1e	66,840			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,017,582			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f		1,384,422			
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		12,789	12,789		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a				
	b Less: rental expenses . .	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory . .	7a				
	b Less: cost or other basis and sales expenses . .	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
	11a					
	b OTHER	900099	450	450		
	c					
	d All other revenue					
e Total. Add lines 11a-11d		450				
12 Total revenue. See instructions		1,397,661	13,239	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒ X**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	656,234	569,842	86,392	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	200,821		165,288	35,533
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17 . .				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .	427,527	412,915	14,612	
12 Advertising and promotion				
13 Office expenses				
14 Information technology	1,203		1,203	
15 Royalties				
16 Occupancy				
17 Travel	47,624	47,576	48	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,104	17,104		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PRINTING, POSTAGE & SHIPPING	2,447	235	2,212	
b HONORARIUMS, AWARDS, & PRIZE	140,587	140,587		
c CHARITABLE CONTRIBUTIONS	57,815	56,611	1,204	
d OTHER PROGRAM & ADMIN COSTS	20,214	2,113	18,101	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e . .	1,571,576	1,246,983	289,060	35,533
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	630,885	1	541,457
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	4,592	3	
	4 Accounts receivable, net	167,868	4	226,625
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,978	9	1,595
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,680		
	b Less: accumulated depreciation	10b 13,680	10c	
	11 Investments - publicly traded securities	41,283	11	33,344
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	846,606	16	803,021	
Liabilities	17 Accounts payable and accrued expenses	113,436	17	193,770
	18 Grants payable		18	
	19 Deferred revenue	103,173	19	153,169
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	216,609	26	346,939
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	629,997	27	426,082
	28 Net assets with donor restrictions		28	30,000
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	629,997	32	456,082
33 Total liabilities and net assets/fund balances	846,606	33	803,021	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,397,661
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,571,576
3	Revenue less expenses. Subtract line 2 from line 1	3	(173,915)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	629,997
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	456,082

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE

33-0481107

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,244,975	1,459,459	1,156,452	1,630,996	1,384,422	6,876,304
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,244,975	1,459,459	1,156,452	1,630,996	1,384,422	6,876,304
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						659,826
6 Public support. Subtract line 5 from line 4						6,216,478

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	1,244,975	1,459,459	1,156,452	1,630,996	1,384,422	6,876,304
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,588	1,586		15,783	12,789	31,746
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	159	1,598	6,340		450	8,547
11 Total support. Add lines 7 through 10						6,916,597
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	89.88 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	89.91 %
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . ☐		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

NATIONAL WATER RESEARCH INSTITUTE

Employer identification number

33-0481107

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

EEA

Name of organization

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE**33-0481107****Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	<u>ORANGE COUNTY WATER DISTRICT</u> <u>PO BOX 83000</u> <u>Fountain Valley, CA 92708</u>	\$ <u>50,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>	<u>ORANGE COUNTY SANITATION DISTRICT</u> <u>10844 ELLIS AVE</u> <u>Fountain Valley, CA 92708</u>	\$ <u>52,500</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>	<u>IRVINE RANCH WATER DISTRICT</u> <u>PO BOX 57000</u> <u>Irvine, CA 92619</u>	\$ <u>53,150</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>	<u>INLAND EMPIRE UTILITIES AGENCY</u> <u>6075 KIMBALL AVE</u> <u>Chino, CA 91710</u>	\$ <u>50,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>	<u>LADWP</u> <u>PO BOX 51111</u> <u>Los Angeles, CA 90051</u>	\$ <u>50,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>	<u>METROPOLITAN WATER DISTRICT</u> <u>PO BOX 54153</u> <u>Los Angeles, CA 90054</u>	\$ <u>53,000</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE**33-0481107****Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	JIS & A CLARKE FOUNDATION 19200 VON KARMAN AVE 700 Irvine, CA 92612	\$ 60,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE**33-0481107****Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE**33-0481107****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE

33-0481107

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II

Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (for example, recreation or education) ☐ Protection of natural habitat ☐ Preservation of open space ☐ Preservation of a historically important land area ☐ Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	☐ Yes ☐ No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	\$
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	☐ Yes ☐ No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets <i>(continued)</i>
-----------------	---

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** ☐ Public exhibition
- b** ☐ Scholarly research
- c** ☐ Preservation for future generations
- d** ☐ Loan or exchange program
- e** ☐ Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV	Escrow and Custodial Arrangements
----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

	Amount
1c	
1d	
1e	
1f	

Part V	Endowment Funds
---------------	------------------------

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI	Land, Buildings, and Equipment
----------------	---------------------------------------

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		13,680	13,680	
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Returns
----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Part VIII			Total revenue, gains, and other support per audited financial statements	
1	Total revenue, gains, and other support per audited financial statements		1	1,415,661
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	18,000	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	18,000
3	Subtract line 2e from line 1		3	1,397,661
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,397,661

Part XII	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
-----------------	---

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,589,576
	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	18,000	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	18,000
3	Subtract line 2e from line 1		3	1,571,576
	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,571,576

Part XIII	Supplemental Information
------------------	---------------------------------

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Part XIII

Supplemental Information (continued)

[illegible]

**SCHEDULE J
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees**
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

NATIONAL WATER RESEARCH INSTITUTE

33-0481107

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☒ Compensation committee | ☒ Written employment contract |
| ☒ Independent compensation consultant | ☒ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- | | | |
|--|-----------|----------|
| a Receive a severance payment or change-of-control payment? | 4a | X |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | X |
| c Participate in or receive payment from an equity-based compensation arrangement? | 4c | X |
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- | | | |
|--|-----------|----------|
| a The organization? | 5a | X |
| b Any related organization? | 5b | X |
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- | | | |
|--|-----------|----------|
| a The organization? | 6a | X |
| b Any related organization? | 6b | X |
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	KEVIN HARDY EXECUTIVE DIRECTOR	(i) 0	0	0	0	0	0	0
		(ii) 224,680	0	19,822	0	0	244,502	0
2	SUZANNE SHARKEY SCIENTIST	(i) 149,799	0	0	0	10,644	160,443	0
		(ii) 0	0	0	0	0	0	0
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III

Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

01. Related organization compensation method (Part I, line 3)

THE EXECUTIVE DIRECTOR'S PAY IS BASED ON MARKET RATE.

02. Unrelated organization compensation (Part II - officer info)

THE EXECUTIVE DIRECTOR WAS PAID BY A RELATED PARTY. NWRI REIMBURSES THE RELATED PARTY FOR THE COMPENSATION PAID BY THE RELATED PARTY.

Name of the organization

NATIONAL WATER RESEARCH INSTITUTE

Employer identification number

33-0481107

01. Members or stockholder classes and rights (Part VI, line 6)

THE ORGANIZATION IS FUNDED PRIMARILY THROUGH CONTRIBUTIONS FROM MEMBERS IN THE AREA OF WATER RESEARCH. THERE ARE NO CLASSES OF MEMBERS.

02. Member election for additional members (Part VI, line 7a)

MEMBERS OF THE ORGANIZATION ARE APPOINTED AND NOT ELECTED.

03. Governing body decisions (Part VI, line 7b)

GOVERNING BODY DECISIONS ARE MADE BY VOTE.

04. Form 990 governing body review (Part VI, line 11)

COPIES OF THE FORM 990 ARE MADE AVAILABLE TO ALL BOARDMEMBERS. DISCUSSION AND REVIEW MAY OR MAY NOT HAPPEN BEFORE FILING BASED ON MEETING DATES.

05. Conflict of interest policy compliance (Part VI, line 12c)

ALL BOARDMEMBERS ARE REQUIRED TO COMPLETE A DETAILED FORM WHICH DISCLOSES ANY FINANCIAL CONFLICT OF INTEREST. BOARDMEMBERS ARE REQUIRED TO RECLUSE THEMSELVES FROM VOTING ON ANY MATTERS IN WHICH THERE IS A CONFLICT OF INTEREST.

06. CEO, executive director, top management comp (Part VI, line 15a)

COMPENSATION FOR OFFICERS, DIRECTORS, AND KEY EMPLOYEES IS APPROVED BY THE BOAARD OF DIRECTORS. A SALARY SURVEY IS USED TO DETERMINE THAT THE APPROVED SALARIES ARE NOT EXCESSIVE OR UNREASONABLE.

07. Other officer or key employee compensation (Part VI, line 15b)

SEE COMPENSATION DISCLOSURE ABOVE.

08. Governing documents, etc., available to public (Part VI, line 19)

GOVERNING DOCUMENTS AND TAX RETURNS ARE MADE AVAILABLE ON REQUEST.

09. Audited by an independent accountant (Part XII, line 2b)

10. List of other fees for services expenses (Part IX, line 11g)

OTHER PROFESSIONAL FEES REPRESENT PAYMENTS TO WATER RESEARCH CONSULTANTS.

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization
NATIONAL WATER RESEARCH INSTITUTE

Employer identification number
33-0481107

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) ORANGE COUNTY WATER DISTRICT 18700 WARD STREET Fountain Valley, CA 92708	SAFEGUARD OC WATER SUPPLY	CA	115		N/A		X
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									

Part V

Transactions with Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	X	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)ORANGE COUNTY WATER DISTRICT			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI

Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

[illegible]

TAXABLE YEAR

2024

California Exempt Organization
Annual Information Return

FORM

199

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 07-01-2024, and ending (mm/dd/yyyy) 06-30-2025

Corporation/Organization name
NATIONAL WATER RESEARCH INSTITUTECalifornia corporation number
9768556

Additional information. See instructions.

FEIN
33-0481107

Street address (suite or room)

18700 WARD STREET

PMB no.

City

FOUNTAIN VALLEY

State

CA

ZIP code

92708

Foreign country name

Foreign province/state/county

Foreign postal code

A First return ☐ Yes ☒ No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
B Amended return ☐ Yes ☒ No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ☐ Yes ☒ No
C IRC Section 4947(a)(1) trust ☐ Yes ☒ No	K Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
D Final information return? ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized Enter date: (mm/dd/yyyy)	If "Yes," enter the gross receipts from nonmember sources . . . \$
E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other	L Is the organization a limited liability company? ☐ Yes ☒ No
F Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990) (4) ☒ Other 990 series	M Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
G Is this a group filing? See instructions ☐ Yes ☒ No	N Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
H Is this organization in a group exemption ☐ Yes ☒ No If "Yes," what is the parent's name?	O Is federal Form 1023/1024 pending? ☐ Yes ☒ No Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	13,239	00				
	2	Gross dues and assessments from members and affiliates	2	300,000	00				
	3	Gross contributions, gifts, grants, and similar amounts received	3	1,084,422	00				
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	1,397,661	00				
	5	Cost of goods sold	5		00				
	6	Cost or other basis, and sales expenses of assets sold	6		00				
	7	Total costs. Add line 5 and line 6	7		00				
	8	Total gross income. Subtract line 7 from line 4	8	1,397,661	00				
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	1,571,576	00				
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	(173,915)	00				
Payments	11	Total payments	11		00				
	12	Use tax. See General Information K	12		00				
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00				
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00				
	15	Penalties and interest. See General Information J	15		00				
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00				
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.								
	Signature of officer	KEVIN HARDY	Title	EXECUTIVE DIR	Date	09/26/2025	Telephone	714-378-3278	
Paid Preparer's Use Only	Preparer's signature		Date	10/01/2025	Check if self-employed	☐	PTIN	P00758088	
	Firm's name (or yours, if self-employed) and address	GRUBER AND LOPEZ, INC. 438 OLD NEWPORT BLVD NEWPORT BEACH, CA 92663						Firm's FEIN	
								Telephone	949-346-2900
	May the FTB discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No								

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts - complete Part II or furnish substitute information.

33-0481107

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	450	00
	2	Interest	2	12,789	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income. Attach schedule	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	13,239	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
Expenses and Disbursements	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	656,234	00
	12	Other salaries and wages	12	200,821	00
	13	Interest	13		00
	14	Taxes	14		00
	15	Rents	15		00
	16	Depreciation and depletion (See instructions)	16		00
	17	Other expenses and disbursements. Attach schedule	17	714,521	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	1,571,576	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		630,885	.	541,457
2	Net accounts receivable		172,460	.	226,625
3	Net notes receivable			.	
4	Inventories			.	
5	Federal and state government obligations			.	
6	Investments in other bonds			.	
7	Investments in stock		41,283	.	33,344
8	Mortgage loans			.	
9	Other investments. Attach schedule			.	
10 a	Depreciable assets			13,680	
b	Less accumulated depreciation			13,680	
11	Land			.	
12	Other assets. Attach schedule		1,978	.	1,595
13	Total assets		846,606		803,021
Liabilities and net worth					
14	Accounts payable		113,436	.	193,770
15	Contributions, gifts, or grants payable			.	
16	Bonds and notes payable			.	
17	Mortgages payable			.	
18	Other liabilities. Attach schedule		103,173		153,169
19	Capital stock or principal fund			.	
20	Paid-in or capital surplus. Attach reconciliation			.	
21	Retained earnings or income fund		629,997	.	456,082
22	Total liabilities and net worth		846,606		803,021

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	(173,915)	7	Income recorded on books this year not included in this return. Attach schedule	
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule	
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8	
4	Income not recorded on books this year. Attach schedule		10	Net income per return. Subtract line 9 from line 6	(173,915)
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5	(173,915)			

Name(s) as shown on return

SSN/FEIN

NATIONAL WATER RESEARCH INSTITUTE

33-0481107

FORM 199, SCH L, LINE 18 - OTHER LIABILITIES**Description****Amount**

DEFERRED REVENUE

\$ 153,169

Total:**\$ 153,169**

RRF-1
(Rev. 01/2024)MAIL TO:
Registry of Charitable & Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400WEBSITE ADDRESS:
www.cag.ca.gov/charities**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

NATIONAL WATER RESEARCH INSTITUTE Name of Organization		Check if: ☐ Change of address ☐ Amended report ☐ Organization requests email notifications	
List all DBAs and names the organization uses or has used <u>18700 WARD STREET</u> Address (Number and Street)		State Charity Registration Number <u>CT-134174</u>	
<u>FOUNTAIN VALLEY, CA 92708</u> City or Town, State, and ZIP Code		Corporation or Organization No. <u>9768556</u>	
<u>714-378-3278</u> Telephone Number	<u>WWW.NWRI-USA.ORG</u> Email Address	Federal Employer ID No. <u>33-0481107</u>	

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
 Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIESFor your most recent full accounting period (beginning 07-01-2024 ending 06-30-2025) list:

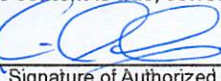
Total Revenue \$

(including noncash contributions) 1,397,661 Noncash Contributions \$ 0 Total Assets \$ 803,021Program Expenses \$ 1,246,983 Total Expenses \$ 1,571,576**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.



Signature of Authorized Agent

KEVIN HARDY

Printed Name

EXECUTIVE DIRE

Title

10-01-2025

Date

**ANNUAL
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311 and 312

STATEMENT INFORMATION

Name as shown on return:

NATIONAL WATER RESEARCH INSTITUTE

FEIN

33-0481107

FORM RRF-1, PART B, LINE 5 - GOVERNMENT FUNDING:

SEE ATTACHMENT

National Water Research Institute
June 30, 2025
CA Attorney General Supporting Statement

FORM RRF-1, PART B, LINE 5 - GOVERNMENTAL FUNDING:

33-0481107

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Inland Empire Utilities Agency	6075 Kimball Avnue Chino, CA 91710	\$ 50,000.00
Irvine Ranch Water District	PO Box 57000, Irvine CA 92619-7000 949/252-8990	\$ 53,150.00
LADWP	Box 51111 Los Angeles, CA 90051-0100 213/367-3191	\$ 50,000.00
Metropolitan Water District	P.O. Box 54153, Los Angeles, CA 90054-0153 213/217-6000	\$ 53,000.00
Orange County Sanitation	10844 Ellis Avenue Fountain Valley, CA 92708 714/595-2192	\$ 52,500.00
Orange County Water District	PO Box 8300 Fountain Valley, CA 92729 714/454-2003	\$ 50,000.00



DATE: November 12, 2025
TO: NWRI Board of Directors
FROM: Kevin M. Hardy, Executive Director
SUBJECT: Item 9 – NWRI Employee Handbook (Draft)

NWRI has not previously maintained a formal, up-to-date Employee Handbook. To strengthen organizational operations, accountability, and compliance, staff has developed a draft handbook that modernizes and formalizes NWRI's employment policies and practices.

The Employee Handbook is a working document that outlines key areas such as workplace standards, employment practices, compensation, benefits, time off, and workplace safety.

The draft is being presented at this stage to invite Board input prior to finalization. Staff will continue to integrate revisions throughout the remainder of the fiscal year and plans to present a final version for formal adoption at the July 2026 NWRI Board of Directors meeting.

Recommendation:

1. Review NWRI Employee Handbook and provide any direction to staff
2. Adopt the draft version as a working document to guide staff and authorize ongoing refinement prior to final adoption.

Attachments:

- NWRI Employee Handbook (Draft)



National Water Research Institute

Employee Handbook

DRAFT

November 2025

National Water Research Institute
18700 Ward Street
Fountain Valley, California 92708 USA
www.nwri-usa.org



Table of Contents

Welcome.....	10
About This Handbook	11
1.0 About NWRI	12
1.1 About Us.....	12
1.2 Mission Statement	12
1.3 What We Do.....	13
Independent Scientific Review.....	13
The Clarke Prize	13
Fellowships	13
Collaborative Partnerships	13
1.4 Our Impact	14
Enhancing Water Quality.....	14
Shaping Water Policy.....	14
Supporting the Next Generation.....	14
1.5 Our Environmental Commitment	14
1.6 Our Governance and Operations	15
1.7 Standards of Conduct.....	15
1.8 Ethics Code	16
1.9 Client and Collaborator Relations	16
2.0 Employment Basics	16
2.1 Equal Employment Opportunity (EEO)	16
2.2 At-Will Employment	17
2.3 Employment Classifications	18
2.4 New Positions	18



2.5	New Hires and Introductory Periods.....	18
	Employment Authorization Verification.....	18
2.6	Selection.....	18
2.7	Separation from Employment.....	19
	Return of Property	19
	Voluntary Resignation	19
	Termination.....	19
	Job Abandonment.....	19
2.8	Conflicts of Interest	19
3.0	Working Hours, Pay, and Leave Policies	20
3.1	Standard Work Hours.....	20
3.2	Work Schedule.....	20
	Remote Work Policy.....	21
3.3	Pay Period and Timekeeping.....	22
	Pay Period.....	22
	Recording Time.....	22
	Corrections and Reporting.....	22
	Direct Deposit.....	22
3.4	Meal Periods and Breaks.....	23
	Meal Periods.....	23
	Breaks	23
	Meal Period Penalty	23
3.5	Overtime.....	24
	Overtime Eligibility	24
	Overtime Approval	24
	Requesting Overtime	24
3.6	Paid Time Off (PTO)	25
	Eligibility and Accrual.....	25
	Conditions.....	25



3.7	Paid Sick Time	26
	Allotment	26
	Permitted Use	26
	Kin Care	26
	Notification	26
	Separation and Rehire	26
3.8	Holidays	27
3.9	Other Leave Types	27
	Voting Leave	27
	Jury Duty and Witness Leave	27
	School Disciplinary Leave	27
	Military Leave (USERRA)	27
	Bereavement Leave	28
	Domestic Violence, Sexual Assault, or Stalking Leave	28
3.10	Personal Leave of Absence (PLOA)	28
	How to Request a PLOA	28
	Leave Extensions	29
	Leave Conditions	29
3.11	Extended Leave	29
	California Family Rights Act (CFRA)	29
	Pregnancy Disability Leave	29
	Paid Family Leave (PFL)	30
4.0	Workplace Policies	31
4.1	Attendance and Personal Appearance	31
	Attendance	31
	Personal Appearance	31
4.2	Company Events	31
4.3	Non-Solicitation/Non-Distribution Policy	32
	Solicitation	32
	Distribution	32



4.4	Workplace Privacy and Right to Inspect	32
4.5	Access to Personnel and Medical Records	33
4.6	Orange County Water District (OCWD).....	33
4.7	Whistleblower Protections	33
4.8	Conflict Resolution and Disciplinary Process	34
	Conflict Resolution	34
	Disciplinary Action	34
4.9	Compliance Trainings.....	34
	Harassment Prevention Training.....	35
4.10	Performance Reviews	35
4.11	Personal Information Changes.....	35
5.0	Compensation and Benefits	36
5.1	Compensation.....	36
5.2	Benefits Eligibility	36
5.3	Health and Wellness Benefit.....	37
5.4	Communication Reimbursement	37
5.5	Simple IRA Plan.....	38
5.6	Training and Professional Development	38
5.7	California State Benefit Programs	39
	Unemployment Compensation Insurance.....	39
	Workers' Compensation Insurance	39
	State Disability Insurance.....	39
6.0	Safety, Security, and Accommodations.....	40
6.1	General Safety and Security.....	40
6.2	Workplace Violence and Harassment Policy.....	40



Reporting Incidents	40
Investigation Process.....	41
Retaliation	41
6.3 Drug and Alcohol Policy.....	42
Drug and Alcohol Testing	42
Legal and Prescription Drugs.....	42
Marijuana Use.....	42
Tobacco Use.....	42
6.4 Accommodations.....	43
How to Make a Request.....	43
Retaliation	43
6.5 Nursing Mothers.....	44
Right to File Complaint.....	44
6.6 Victims of Violence	44
6.7 Disability.....	45
6.8 Religious Practice.....	45
7.0 Technology and Information Security.....	46
7.1 Use of Company Technology.....	46
General Provisions.....	46
Issued Company Devices	46
Lost or Damaged Devices	46
7.2 Use of Personal Devices.....	47
Appropriate Use of Personal Devices.....	47
7.3 Security and Copying of Software.....	47
7.4 Social Media.....	47
Using Social Media at Work	48
7.5 Artificial Intelligence (AI)	48
Employee Responsibility for AI.....	48



7.6	Computer Buyback.....	48
	Buyback Pricing.....	48
8.0	Business and Travel Expenses.....	49
8.1	Business Expenses	49
	Pre-approval Required	49
	Preapproved Expense Categories	49
	Non-Reimbursable Expenses	49
	Reimbursements	50
	Approvals	50
8.2	Use of Employer Credit Cards	51
	Receipts and Documentation.....	51
	Unauthorized or Personal Charges	51
	Lost or Stolen Cards.....	51
8.3	Package Shipping and Delivery	51
8.4	NWRI Travel	52
	Travel Time Pay.....	52
	Non-Compensable Travel Time	52
	Commuter Mileage	52
	Travel Expenses	53
	Acknowledgment of Receipt.....	54
	Appendix A	55
	Administrative and Financial Procedures.....	55
	Introduction	56
A.1	Accounts Payable and Cash Disbursements.....	56
A.2	Accounts Receivable and Invoice Billings	57
A.3	Bank Account Reconciliation.....	57
A.4	Cash or Check Receipts and Deposits	58



A.5	Procurement and Purchasing.....	58
A.6	Incoming Service Agreements (Payables)	59
A.7	Outgoing Service Agreements (Receivables)	60
A.7	Segregation of Duties	61
A.8	Annual Independent Financial Audit.....	62
A.9	Budget Development	62
A.10	Payroll Administration	63
A.11	Document Retention	64
A.12	Travel Coordination.....	66
A.13	Board Meeting Support	66
A.14	Policy Review and Updates	67
A.15	Compliance Monitoring.....	67
Appendix B.....		68
Board of Directors Procedures.....		68
Introduction		69
B.1	Composition and Appointment.....	69
B.2	Board Meetings	70
B.3	Board Packets and Materials	71
B.4	Quorum and Voting Requirements	71
B.5	Minutes and Recordkeeping.....	72
B.6	Chair and Vice Chair Rotation.....	72
B.7	Authorized Signers	73
B.8	Account Custodians (for Collateralized Insurance).....	73



B.9	Compliance Obligations.....	74
B.10	Board Responsibilities	74
Appendix C		75
NWRI Employee Job Descriptions		75
C. 1	Job Descriptions	76
C.2	Executive Director	77
C.3	Project Manager	78
C.4	Project Controller	79
C.5	Communications Manager	80
C.6	Research Project Coordinator.....	81

DRAFT



Welcome

Welcome to the National Water Research Institute (NWRI). We are glad to have you as part of our team and look forward to the contributions you will make to our mission of advancing water science, policy, and innovation.

This Employee Handbook is designed to help you understand how we work as an organization – our values, expectations, policies, and standards of professional conduct. If you have questions at any point during your employment, do not hesitate to reach out to me or one of your colleagues—we're here to support you.

Please take the time to read this handbook carefully. You will be asked to sign an acknowledgment form at the end.

We wish you great success at NWRI!

All the best,

Kevin M. Hardy, Executive Director



About This Handbook

This Employee Handbook provides a summary of the policies, responsibilities, and employment practices of NWRI. It serves as a guide to help employees understand our workplace expectations and the resources available to support them.

Nothing in this handbook creates a contract of employment, express or implied.

Employment with NWRI is **at-will**, which means either the employee or NWRI may end the employment relationship at any time, with or without cause or notice, except as otherwise required by law.

NWRI reserves the right to interpret, modify, suspend, or terminate any policy described in this handbook at any time, with or without prior notice, as business, legal, or operational needs require. No manager or employee has the authority to modify the at-will employment relationship, except in a written agreement signed by the Executive Director.

This handbook replaces and supersedes any prior handbooks, policies, or unwritten practices that may conflict with its contents.

DRAFT



1.0 About NWRI

1.1 About Us

The National Water Research Institute (NWRI) is a 501(c)(3) California Nonprofit Organization and Joint Powers Authority (JPA).

NWRI collaborates with water utilities, regulators, and researchers in innovative ways to help develop new, healthy, and sustainable sources of drinking water.

Founded in 1991 by a coalition of California water agencies and Joan Irvine Smith and Athalie Richardson Irvine Clarke, NWRI was established as a collaborative research organization with the goal of improving the nation's water systems through scientific innovation, research, and practical solutions.

Learn more about us at: www.nwri-usa.org

1.2 Mission Statement

Our mission is to be the nation's collaborative resource for the advancement of water resources science, policy, and innovation.

To achieve our mission, we promote the protection, maintenance, and restoration of drinking water supplies as well as the health of freshwater and marine environments. We do this by facilitating scientific collaboration, funding groundbreaking research, and providing expert guidance to water agencies, policymakers, and industry partners.

In addition, we are dedicated to addressing the critical water supply and water quality challenges facing communities, industries, and the environment across the United States and beyond.



1.3 What We Do

Our core activities include:

Independent Scientific Review

We assemble panels of scientists and technical experts to independently review water infrastructure projects. These panels provide, credible, unbiased expert recommendations for water projects and recommend best practices for water management. Our expert panel recommendations guide investment in technologies and solutions that protect public health and the environment.

The Clarke Prize

We award the Athalie Richardson Irvine Clarke Prize, one of the world's leading water industry prizes, to water scientists, researchers, and policy experts who have made significant contributions to the advancement of water research, technology, and policy. The prize celebrates their achievements and provides global recognition for their groundbreaking work in water sustainability, research, or innovation.

Fellowships

We fund fellowships to support graduate-level students pursuing careers in water research and innovation to cultivate future water industry leaders.

Collaborative Partnerships

We work closely with a diverse range of industry partners including utilities, research institutions, environmental organizations, and government agencies to promote innovation in water conservation, water reuse, and sustainable water management practices.



1.4 Our Impact

Enhancing Water Quality

Through our expert panel program and our support of water industry organizations, NWRI's influence has helped to improve water reuse treatment systems and to mitigate water pollution.

Shaping Water Policy

The recommendations put forward by our expert review panels have influenced key water policies and regulations in the State of California. These recommendations have helped decision makers and regulators develop science-based approaches for managing water resources.

Supporting the Next Generation

Through the Clarke Prize and fellowship programs, NWRI supports the careers of water science educators, practitioners, and graduate students who make significant contributions to the field of water reuse research and management.

1.5 Our Environmental Commitment

NWRI is committed to protecting and preserving our planet's precious resources by minimizing the environmental footprint of our operations. From reducing waste to increasing efficiency, we aim to lead by example in conserving the resources that sustain our world. We empower employees, partners, and community members to make sustainable choices in their daily lives and work.



1.6 Our Governance and Operations

NWRI is governed by a Board of Directors made up of representatives from each of our member agencies, which include:

- Inland Empire Utilities Agency (IEUA)
- Irvine Ranch Water District (IRWD)
- Los Angeles Water Department of Water and Power (LADWP)
- Metropolitan Water District of Southern California (MWD)
- Orange County Sanitation District (OC San)
- Orange County Water District (OCWD)

NWRI's day-to-day operations are led by the Executive Director, who works alongside a dedicated team of professionals to deliver outstanding service to our clients.

1.7 Standards of Conduct

NWRI is committed to fostering a professional, respectful, and safe work environment that promotes job satisfaction and reflects our core values of respect, responsibility, integrity, and accountability. This commitment extends to all employees, clients, and collaborators.

We all play a role in creating and sustaining a positive and respectful work environment. We expect all employees to:

- Conduct themselves with professionalism, respect, and integrity
- Treat others with courtesy and fairness
- Be honest and accountable in all actions
- Follow all company policies, procedures, and safety protocols
- Protect confidential and proprietary information
- Comply with all applicable federal, state, and local laws



1.8 Ethics Code

NWRI is committed to upholding the highest standards of ethical conduct in all areas of our work. We strive to improve the quality of our services, work products, and operations, while maintaining a reputation for honesty, fairness, respect, responsibility, integrity, trust, and sound judgment.

All employees are expected to act transparently, respect confidentiality, avoid conflicts of interest whenever possible, and uphold the principles of diversity, equity, and inclusion.

1.9 Client and Collaborator Relations

NWRI is committed to delivering high-quality work and excellent service to our clients, collaborators, and community of practice. We aim to build strong, positive relationships through respect, professionalism, and courtesy. □

2.0 Employment Basics

2.1 Equal Employment Opportunity (EEO)

NWRI is an equal opportunity employer committed to fair and equitable employment practices. Employment decisions – including recruitment, hiring, training, promotion and termination – are made without discrimination based on any protected characteristic under applicable laws.

Protected characteristics include race, color, religion, sex, sexual orientation, gender, gender identity, gender expression, national origin, ancestry, age, physical or mental disability, medical condition, genetic information, marital status, military or veteran status, or any other characteristic protected by applicable federal, state or local law.

NWRI will make reasonable accommodations for applicants and employees with disabilities and for sincerely held religious beliefs, observances, and practices, in accordance with applicable law.



2.2 At-Will Employment

Employment with NWRI is strictly **at-will**, meaning either the employee or NWRI may terminate the employment relationship **at any time**, with or without cause or prior notice, and for any reason or no reason at all, subject to applicable law.

Nothing in this handbook creates a contract of employment or a guarantee of continued employment. Only the Executive Director may authorize a written employment agreement that changes at-will status.

DRAFT



2.3 Employment Classifications

NWRI classifies each employee to determine payroll, overtime eligibility, and benefits. Employees will be informed of their classification, status, and responsibilities when hired, and anytime changes occur. These classifications do not alter the at-will nature of employment.

Schedule:

- **Regular, full-time.** Typically scheduled to work 40 hours per workweek.
- **Regular, part-time.** Typically scheduled to work fewer than 40 hours per week.
- **Temporary or seasonal.** Hired for a defined period or project.

Overtime Eligibility:

- **Exempt.** Paid a salary and not eligible for overtime under federal and state laws.
- **Nonexempt.** Eligible for overtime, meal periods, and rest breaks.

2.4 New Positions

The Executive Director has authority to create new positions and hire individuals to fill them as needed to meet the organization's strategic goals and operational needs.

2.5 New Hires and Introductory Periods

The first 90 days of employment serve as an introductory period. This time allows both NWRI and the employee to assess mutual fit job performance and workplace expectations. During this period, employment remains at-will.

Employment Authorization Verification

To comply with federal law, all employees must complete Form I-9 and provide acceptable documentation verifying identify and authorization to work in the United States on or before their first day of paid work.

2.6 Selection

NWRI uses a fair and consistent hiring process to select candidates who best meet the Company's needs. Hiring decisions will be based on a thorough evaluation of each candidate's qualifications, experience, skills, and alignment with NWRI's values and culture.



2.7 Separation from Employment

Separation from NWRI may occur through resignation, release, or other circumstances. Final pay will be issued according to California law.

Return of Property

Before the last day of employment, employees must return all NWRI and OCWD property, including:

- Computers/laptops, printers, and other electronic equipment
- OCWD parking pass and issued ID badge
- Any other company-owned materials

Where permitted by law, failure to return company property may result in legal action.

Voluntary Resignation

Employees are encouraged to provide at least four weeks' written notice to resign.

Termination

NWRI reserves the right to terminate employment at any time, with or without cause, in accordance with the at-will employment policy described in Section 2.2.

Job Abandonment

Failure to report to work or notify a manager for three consecutive scheduled workdays may be considered voluntary resignation due to job abandonment.

2.8 Conflicts of Interest

NWRI expects employees to avoid situations that could create an actual or potential conflict of interest. A conflict may exist when an employee's personal, financial, or outside business relationships influence—or appear to influence—their professional judgment.

Employees must disclose any potential conflict to the Executive Director. NWRI may take steps to remove, manage, or prohibit conflicts of interest to protect the integrity of operations.



3.0 Working Hours, Pay, and Leave Policies

3.1 Standard Work Hours

NWRI maintains standard work hours to support collaboration and responsiveness to clients and project partners. The standard full-time schedule is:

Monday through Friday, 8:00 AM – 5:00 PM, with a half hour or one-hour unpaid lunch break, totaling a 40-hour workweek.

Employee Calendars

All employees are required to maintain an up-to-date Outlook calendar. Calendars must be shared with NWRI staff and accurately reflect meetings, travel, schedule adjustments, and any planned time away from the office.

3.2 Work Schedule

Employees are expected to maintain a regular and reliable schedule that supports organizational needs, team collaboration, and responsiveness to project deadlines.

While standard business hours are generally observed, business needs may require work outside of standard hours – such as early morning, evenings, or weekends – to meet deadlines, attend events, travel, or coordinate across time zones.

Employees may adjust their schedules when needed, provided that:

- **Communication:** Changes are communicated in advance to the employee's manager and any affected team members.
- **Coverage:** Adjustments do not conflict with scheduled meetings, project deadlines, or essential responsibilities.
- **Compliance:** All adjustments must comply with applicable labor laws and NWRI policies, including California wage and hour requirements regarding overtime, meal and rest periods, and timekeeping for non-exempt employees.
- **Timekeeping (Non-Exempt):** All hours worked must be recorded on the timesheet each workday; meal and rest breaks must be taken and recorded as required.
- **Schedule Changes:** Schedule adjustments must be completed within the same workweek and may not cause total hours to exceed 8 hours in a workday for regular



schedule changes or 40 hours in a workweek. Schedule changes that result in overtime are not permitted.

- **Calendar:** Employees must record any schedule changes on their Outlook calendar.
- **Notification:** Employees must notify the affected employee(s) as soon as possible if schedule adjustments are expected to impact project timelines, client interactions, or availability for urgent matters.
- **Work Schedule Change Form: Employees** must complete a Work Schedule Change Form for schedule changes that result in overtime or when requesting a remote work arrangement.

Remote Work Policy

Remote work is a manager-approved work arrangement based on business needs and job responsibilities. Remote work is offered as an option for schedule flexibility; however, it is not guaranteed, and NWRI may modify or end remote work arrangements at any time.

Employees must submit a Work Schedule Change Form to request remote work from their manager. Managers may approve or deny requests based on business needs, job responsibilities, and employee performance.

Once approved, remote workers must:

- Maintain a professional and safe workplace with reliable internet access
- Ensure business purchases follow NWRI reimbursement and purchasing policies
- Use NWRI equipment, data, and systems securely and responsibly



3.3 Pay Period and Timekeeping

Pay Period

NWRI's standard pay period is a recurring 14-day cycle beginning on Friday and ending on the second Thursday. Employees are paid every other Friday. If a payday falls on a holiday, pay will typically be issued on the preceding business day.

Recording Time

NWRI is legally required to maintain accurate records of all hours worked by nonexempt employees. Employees must:

- Record start and end times of each shift
- Record start and end times of meal period
- Report all hours worked daily, organized by project
- Use provided timesheets
- Submit completed timesheets within 24 hours after the pay period ends

Corrections and Reporting

Any pay discrepancies, unrecorded, or incorrectly recorded work hours, or missed meal or break periods should be reported to the Project Controller immediately.

Intentionally falsifying time entries is a serious violation and may result in disciplinary action, up to and including termination.

Direct Deposit

Employees are encouraged to enroll in direct deposit for secure and timely payroll delivery. Employees can contact the Project Controller about how to enroll in direct deposit.



3.4 Meal Periods and Breaks

NWRI provides meal and rest periods in compliance with California wage and hour law. Employees must take required breaks and record them accurately.

Meal Periods

Nonexempt employees are entitled to the following uninterrupted, unpaid meal periods:

- **First Meal Period:** Employees who work more than five hours in a day must take a 30-minute unpaid meal period, which must begin no later than the end of the fifth hour.
- **Second Meal Period:** Employees who work more than 10 hours in a day must take an additional 30-minute unpaid meal period, which must begin no later than the end of the tenth hour.

Meal periods may not be combined with rest breaks.

Breaks

Nonexempt employees are entitled to paid, 10-minute rest breaks based on total daily hours worked:

- **Less than three and a half hours:** no rest period required
- **Three and a half to six hours:** One 10-minute rest period
- **Six to 10 hours:** Two 10-minute rest periods
- **Ten to 14 hours:** Three 10-minute rest periods

Breaks should not be combined with meal periods or used to arrive late or leave work early.

Meal Period Penalty

If a required meal is not provided, interrupted, or is not taken within the required timeframes, the employee will receive one additional hour of pay at their regular rate of compensation for each workday the violation occurs. Employees are responsible for reporting missed, late, or interrupted meal periods on their timecard.



3.5 Overtime

NWRI complies with all federal and California overtime laws.

Overtime Eligibility

Nonexempt employees are eligible for overtime pay as follows:

Time-and-a-half (1.5x their regular rate of pay) is paid for:

- Any hours worked over 8 hours in a single workday,
- Any hours worked over 40 hours in a single workweek, or
- The first 8 hours worked on the seventh consecutive day of work in a work week

Double Time (2x their regular rate of pay) is paid for any hours worked:

- Any hours worked over 12 hours in a single workday,
- Any hours worked beyond 8 hours on the seventh consecutive day of work in the same workweek

Overtime Approval

- Whenever possible, overtime must be preapproved in writing prior to being worked.
- Employees are not permitted to work overtime at their own discretion.
- Managers may assign overtime directly.

Requesting Overtime

To request overtime, employees must complete a **Work Schedule Change Form** and submit it to the Project Controller two weeks in advance, if possible. If notice is not possible due to business needs, employees must notify the Project Controller immediately and submit the form as soon as possible. The Project Controller will forward request to the Executive Director for final approval.



3.6 Paid Time Off (PTO)

NWRI provides Paid Time Off (PTO) to support work-life balance, rest, and personal needs.

Eligibility and Accrual

All regular employees start earning PTO on the schedule below.

- Full-time employees accrue PTO after 6 months of continuous work.
- Part-time employees accrue PTO after 24 months of continuous work.

Eligible employees accrue 0.04 hours of PTO for every regular hour worked.

- The maximum accrual limit is 120 hours.
- Accrual pauses when the PTO balance reaches the 120-hour cap and resumes once the balance falls below the limit. Accrual does not apply retroactively.
- Unused PTO will carry over into the next fiscal year.

Conditions

- PTO must be used in minimum increments of one hour.
- Employees may not use PTO they have not yet accrued.
- Employees must add their requested PTO date(s) to the employee calendar and announce it at the next staff meeting as soon as possible.
- PTO requests may be denied if dates conflict with business needs.
- In an emergency where advance notice is not possible, employees notify their manager as soon as reasonably possible.
- NWRI may require employees to use available PTO during certain types of leave where permitted by applicable law. PTO does not accrue during unpaid leaves of absence or other periods of inactive service, unless required by law.
- Upon separation of employment for any reason, employees will be paid out for all earned but unused PTO, in accordance with applicable law.



3.7 Paid Sick Time

NWRI provides paid sick time in accordance with federal, state, and local laws.

Allotment

- Employees receive **40 hours (5 days)** of paid sick leave each year.
- Sick leave is **frontloaded annually** on the employee's work anniversary date after completing the **90-day introductory period**.
- Employees may carry over up to **20 unused hours** into the next year, with a maximum bank of **60 hours total**.

Permitted Use

Paid sick leave may be used for:

- The diagnosis, treatment, or preventative care of the employee or qualifying family member.
- Needs related to domestic violence, sexual assault, or stalking

Kin Care

NWRI allows employees to use their annual paid sick leave to care for family members.

Family member is defined as a child, parent, grandparent, grandchild, sibling, spouse, domestic partner, or designated person (as defined under applicable law).

Notification

Employees should notify their manager as soon as practical when sick leave is needed.

Separation and Rehire

Unused sick time is not paid out upon separation from NWRI. However, if an employee is rehired within one year of separation, any previously accrued and unused sick time will be reinstated to their balance.



3.8 Holidays

NWRI observes the following paid holidays to all regular full-time employees:

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve, Christmas Day, New Year's Eve, +1 Floating Holiday (day of employee's choice).

Part-time employees become eligible for holiday pay after completing 2 years of continuous employment.

When a holiday falls on a Saturday, it will be observed the preceding Friday. If it falls on a Sunday, it will be observed on the following Monday.

3.9 Other Leave Types

Voting Leave

Employees who do not have sufficient time to vote outside of working hours will be provided up to two hours of paid time to vote. Employees must notify their manager in advance.

Jury Duty and Witness Leave

Employees will be granted unpaid leave to serve on a jury or to appear in court as a witness when required by law and may opt to use any accrued PTO or sick time. Employees should notify their manager as soon as possible and provide any relevant documentation.

School Disciplinary Leave

Employees who are parents or guardians may take unpaid time off, as permitted by law, to appear at their child's school when requested. Employees should notify their manager as soon as possible.

Military Leave (USERRA)

Employees are eligible for military leave in accordance with applicable federal and state laws, including the Uniformed Services Employment and Reemployment Rights Act (USERRA). A military leave will be granted to employees serving in the uniformed services, and reemployment rights will be provided as required by law.



Bereavement Leave

Employees may take up to five days of unpaid leave in the event of the death of a family member or loved one. Employees may choose to use PTO or sick time during this time.

Although California law requires bereavement leave only for employers with five or more employees, NWRI voluntarily extends this benefit to all employees.

Domestic Violence, Sexual Assault, or Stalking Leave

Employees who are victims of domestic violence, sexual assault, or stalking may take a reasonable amount of unpaid leave as needed to seek legal protection, obtain medical care, receive counseling, relocate, or obtain related services for their safety.

Although California law requires domestic violence leave only for employers with five or more employees, NWRI voluntarily extends this benefit to all employees.

3.10 Personal Leave of Absence (PLOA)

NWRI may grant a Personal Leave of Absence for personal matters that do not qualify under other leave types. Approval of PLOA is not guaranteed and is based on organizational needs and staffing considerations.

How to Request a PLOA

Employees who have completed at least 12 months of employment may request a PLOA of up to 30 calendar days. Eligible employees must submit a written request to their manager. Requests over 14 days will be forwarded to the Executive Director for final approval.

Requests should be submitted as early as reasonably possible to allow ample time for consideration and/or preparation.

The written request must include the following:

- Reason for the Leave – (general description only; detailed personal or medical information is not required)
- Leave Dates – (expected start date and return date)
- Supporting Documentation – (if applicable)

All information will be kept confidential and used solely to evaluate the leave request.



Leave Extensions

Employees may request an extension in writing at least 5 days before the scheduled return date. If the extension is not approved, the employee must return on the original return date.

Leave Conditions

- Employees are required to use all available PTO hours before unpaid leave begins.
- PTO, sick leave, and other benefits do not accrue during a PLOA.
- Holidays that fall during a PLOA are unpaid.
- Employees must maintain communication with their manager about any changes to their return date.
- While NWRI will make reasonable efforts to reinstate employees to their position upon return, reinstatement is not guaranteed.
- Failure to return to work on the agreed-upon date without an approved extension may be treated as a voluntary resignation.
- If the PLOA extends beyond two weeks (80 hours), NWRI will review the employee's benefits eligibility. Employees will be informed of any changes to benefit coverage and available options, such as continuation of benefits or other applicable programs.

3.11 Extended Leave

The following types of leave are included for informational purposes as some state leave laws do not apply to companies with fewer than 5 employees. NWRI may consider similar leave requests on a case-by-case basis to support employees. Employees should provide any relevant documentation when possible.

California Family Rights Act (CFRA)

Eligible employees may take up to 12 weeks of unpaid leave in a 12-month period for qualifying reasons such as bonding with a new child, caring for a family member with a serious health condition, or their own serious health condition. CFRA includes continued health benefits and reinstatement rights to the same or a comparable position for eligible employees.

Pregnancy Disability Leave

Employees disabled by pregnancy, childbirth, or a related medical condition may take up to four months of unpaid, job-protected leave per pregnancy, taken continuously or



intermittently based on medical need. Employees may use accrued sick leave or PTO during PDL.

Paid Family Leave (PFL)

Eligible employees may receive up to 8 weeks of partial wage replacement through California's Paid Family Leave program to bond with a new child or care for a seriously ill family member. PFL does not provide job protection and is administered by the California Employment Development Department (EDD). Employees must file claims directly with the EDD.

DRAFT



4.0 Workplace Policies

4.1 Attendance and Personal Appearance

NWRI requires employees to maintain regular and punctual attendance. Employees are expected to report to work on time and be present for their scheduled shifts.

Attendance

- Employees must notify their manager as soon as possible if they will be late, absent, or leaving early.
- Planned absences should be communicated in advance to minimize disruption to business operations.
- Excessive tardiness, repeated unexcused absences, or failure to comply with call-in procedures may result in corrective action.

Personal Appearance

Employees are expected to maintain a professional appearance that reflects positively on NWRI when conducting business or representing the organization.

- Clothing and grooming should be neat, clean, and appropriate for the work being performed.
- Employees must follow safety or dress requirements when visiting client sites or partner facilities.
- Reasonable accommodations will be made for employees whose appearance or grooming practices are related to religion, disability, or medical needs, in accordance with applicable laws.

4.2 Company Events

Employees may be required to attend business-related events, including meetings, conferences, trainings, Panel meetings, Board meetings, and the Clarke Prize event.

- Attendance may be mandatory based on job responsibilities.
- Time spent at required events is considered working time for nonexempt employees.
- Travel and expenses must follow NWRI's travel policy.



4.3 Non-Solicitation/Non-Distribution Policy

Solicitation

Employees may not engage in personal solicitation while performing work duties. Solicitation includes various activities such as selling items or services, seeking contributions, seeking support for an organization, or any other activity that could conflict with NWRI's business interests.

Distribution

Employees may not distribute company materials, documents, or any confidential information to unauthorized individuals or parties. Any literature that violates the Company's equal employment opportunity (EEO) and non-harassment policies, or knowingly spreads false information, is strictly prohibited. Non-employees are not permitted to distribute materials on company premises under any circumstances.

4.4 Workplace Privacy and Right to Inspect

All property and equipment remain the sole property of NWRI and may be inspected at any time, with or without prior notice or employee presence.

Employees should have no expectation of privacy in NWRI-provided spaces or systems. This includes electronic communications, data, or files created, stored, or transmitted on NWRI devices or networks.

NWRI is not responsible for the loss, theft, or damage of personal items stored on Company property.

By signing the acknowledgment at the end of this handbook, the employee acknowledges that:

- This policy has been read and understood.
- Consent is granted for inspections of NWRI property and systems
- Any expectation of privacy with respect to NWRI-provided resources or space is waived.



4.5 Access to Personnel and Medical Records

NWRI maintains personnel and medical records in accordance with applicable laws. These records are confidential and are the property of NWRI.

- Employees may request to review their own personnel file by submitting a written request to the Project Controller.
- NWRI will provide access or copies within the time required by California law.
- Medical information is maintained separately and is confidential.
- Access to personnel records is limited to authorized individuals with a legitimate business reason.

4.6 Orange County Water District (OCWD)

NWRI operates within facilities owned by the Orange County Water District. Employees must comply with all OCWD building policies, security procedures, and visitor access requirements.

Employees may refer to the OCWD Employee Manual for further details, available on the OCWD website: [\(OCWD Personnel Manual\)](#).

4.7 Whistleblower Protections

NWRI is committed to maintaining high standards of ethics, integrity, and accountability.

- Employees are expected to report suspected violations of law, fraud, misuse of funds, unsafe practices, or violations of NWRI policies.
- Reports may be made to a manager, the Executive Director, or directly to the Board Treasurer.
- Retaliation against anyone who makes a good-faith report or participates in an investigation is strictly prohibited.
- Reports will be handled confidentially to the extent possible.
- Knowingly making false accusations is prohibited.



4.8 Conflict Resolution and Disciplinary Process

Conflict Resolution

NWRI strives to provide a comfortable, productive, legal, and ethical work environment. Employees are encouraged to raise any concerns, problems, or grievances as early as possible to support prompt and effective resolution. All reports will be taken seriously and handled as confidentially as the situation allows.

Employees wishing to report a concern should follow these steps:

1. **Speak with the Project Manager** – Start the discussion with the Project Manager.
2. **Escalate to the Executive Director** – If the concern is not resolved, the matter may be escalated to the Executive Director.
3. **Contact the Board of Directors**—For serious or unresolved issues, the concern may be brought to the NWRI Board of Directors.

Disciplinary Action

Employees who violate company policies or fail to meet performance expectations may be subject to disciplinary action. NWRI aims to apply its policies fairly and consistently but retains the discretion to determine the appropriate actions based on the specific circumstances of each situation.

Possible disciplinary actions include a verbal or written warning, demotion, transfer, suspension (with or without pay), and termination.

Employees will be notified of any disciplinary action taken and will be given a reasonable opportunity to respond. This policy does not alter the at-will nature of employment.

4.9 Compliance Trainings

Employees are required to complete designated compliance trainings. Training is required upon hiring, periodically as required by law, when an employee assumes managerial responsibilities, and as needed due to changes in law or Company policy.

Training courses will be conducted in a format that is accessible to all employees during paid working hours. Employees who require accommodation to complete training courses should notify the Project Controller as soon as possible to request support. Compliance training records will be maintained for at least two years.



Harassment Prevention Training

If NWRI employs five or more employees, harassment prevention training will be mandatory in accordance with California Government Code §12950.1, as follows:

- **Managers:** Two hours of interactive training every two years.
- **All other employees:** One hour of interactive training every two years.
- **New Hires and newly designated Managers:** Must complete the required training within six months of hire or assignment of managerial responsibilities.

4.10 Performance Reviews

NWRI will conduct performance reviews annually or more frequently if business needs require. These reviews are used to evaluate:

- Performance of assigned job duties and responsibilities.
- Progress towards specific targets and goals.
- Other key performance area such as communication, professionalism, teamwork, reliability, and initiative.

Performance reviews may be used as a basis for employment decisions, such as promotions or demotions, or other actions related to employee growth or performance concerns.

4.11 Personal Information Changes

Employees are responsible for maintaining their personal information including contact details, emergency contacts, and tax withholding status, in NWRI systems. Employees should contact the Project Controller with any information updates.

Failure to keep this information current and up to date may result in delays in receiving important documents or disruption of benefits.



5.0 Compensation and Benefits

5.1 Compensation

Salaries are determined based on job responsibilities, qualifications, experience, and budget considerations. Bonuses may be awarded based on organizational performance, available funding, and individual contribution but are not guaranteed. Compensation decisions are made at the discretion of NWRI and may be modified at any time

5.2 Benefits Eligibility

NWRI is committed to supporting its employees through a range of benefits designed to promote health, financial stability, and work-life balance. Benefits may vary based on employment classification, length of service, and program requirements.

Benefit eligibility at NWRI is based on employment status and length of service.

- **Full-time employees** are eligible for NWRI-sponsored benefits after completion of 90-day introductory period.
- **Part-time employees** may be eligible for some benefits based on length of service.
- **All employees** are covered by state-required programs such as Workers' Compensation, Unemployment Insurance, and State Disability Insurance (SDI).

NWRI may change or discontinue benefit programs at any time, as permitted by law.



5.3 Health and Wellness Benefit

NWRI provides a monthly health and wellness benefit to eligible employees based on employment status.

Full Time Employees are eligible for up to \$1,000 per month in combined health and wellness support. This benefit includes:

- QSEHRA (Qualified Small Employer Health Reimbursement Arrangement): A portion of the monthly benefit may be used for reimbursement of eligible medical, dental, or vision expenses.
- Wellness Stipend: Any remaining balance of the \$1,000 monthly benefit is paid directly to the employee as taxable income to be used at the employee's discretion to support personal wellness.

Part-Time Employees who complete two years of continuous employment are eligible for a \$500 monthly wellness stipend paid directly to the employee as taxable income to be used at the employee's discretion to support personal wellness.

5.4 Communication Reimbursement

NWRI provides a monthly Communication Reimbursement added directly to the employee's paycheck to cover reasonable business-related communication expenses. Employees who use personal mobile phones or internet services for work may request this reimbursement by submitting documentation to the Project Controller. The current reimbursement amount is provided monthly by NWRI.

Employees whose necessary business-related communication expenses exceed the standard reimbursement may submit a written request for additional reimbursement with supporting documentation. NWRI will reimburse reasonable and necessary business expenses in compliance with California Labor Code.



5.5 Simple IRA Plan

NWRI offers a **SIMPLE IRA retirement plan** to eligible full-time and part-time employees. Employer contributions are made according to the plan document and Internal Revenue Service (IRS) requirements. Participation eligibility and contribution limits are outlined in the plan documents and provided during enrollment.

5.6 Training and Professional Development

NWRI supports the professional growth of employees by providing financial support for job-related training and development opportunities.

Employees must receive written approval from their manager or the Executive Director before enrolling in any training program they wish to receive support for. Requests must include:

- Name and description of the training or program
- How the training relates to their role or development
- Dates and time commitment
- Total cost
- Number of work hours requested, if applicable

Approval is based on relevance to organizational needs and available funding.



5.7 California State Benefit Programs

The following programs are required by California law and apply to all eligible employees. These programs are administered by the State of California, not NWRI, and employees must file claims directly with the California Employment Development Department (EDD) when applicable.

Employees can find claim forms, eligibility information, and program details on the EDD website at www.edd.ca.gov or by calling 1-800-480-3287.

Unemployment Compensation Insurance

All employees are covered by State Unemployment insurance which provides temporary income to eligible individuals who lose their job through no fault of their own.

Workers' Compensation Insurance

NWRI provides Workers' Compensation Insurance as required by California law. This program provides medical care and wage replacement benefits for employees who experience a work-related injury or illness. Employees must report any workplace injury or illness to their manager immediately, no matter how minor. Failure to report promptly may affect eligibility for benefits.

State Disability Insurance

State Disability Insurance (SDI) provides short-term wage replacement to eligible employees who are unable to work due to a non-work-related illness, injury, or pregnancy-related disability.



6.0 Safety, Security, and Accommodations

6.1 General Safety and Security

Employees are responsible for following all safety protocols, reporting hazards or unsafe conditions promptly, and using equipment properly. Compliance with all safety and security policies is mandatory, and failure to adhere to these guidelines may result in disciplinary action.

6.2 Workplace Violence and Harassment Policy

NWRI is committed to providing a safe, respectful, and secure work environment free from all forms of workplace violence, harassment, discrimination, bullying, and retaliation. NWRI strongly prohibits:

- **Workplace Violence:** Any act or threat of physical violence, intimidation, or behavior that causes someone to feel unsafe. This includes threats, assaults, or disruptive behavior during work-related activities.
- **Workplace Harassment:** Unwelcome conduct – verbal, physical, or visual – that creates a hostile, offensive, or intimidating work environment. This includes harassment based on race, gender, age, sexual orientation, religion, disability, or any other protected characteristic.
- **Sexual Harassment:** Unwelcome sexual behavior. This includes comments, requests, or physical contact of a sexual nature.
- **Bullying or Discrimination:** Intimidation, slurs, or actions that degrade someone based on protected characteristics.
- **Retaliation:** Any negative action taken against someone who reports an issue or participates in an investigation.

Reporting Incidents

Employees are encouraged to report any incidents of workplace violence, harassment, or suspicious behavior as soon as possible. Reports will be kept confidential as much as possible.

- **Emergencies:** Call 9-1-1, then notify upper management and/or OCWD security personnel (Ext. 3300) when safe.
- **Non-Emergencies:** Report to your manager by phone, email, in writing, or in person.



- **Anonymous Reporting:** Reports may be submitted anonymously by mailing a letter to NWRI 18700 Ward Street, Fountain Valley, CA 92708. Such reports will be taken seriously and addressed promptly. If desired, address the letter to a specific member of management or trusted co-worker.

Investigation Process

When NWRI receives a report of an incident, a prompt and fair investigation will begin. This may include talking with the person who made the report (if known), the person accused, and any witnesses. All investigations will be handled by a qualified individual and documented properly. If the report is confirmed, NWRI will take appropriate action.

Employees may also contact:

- California Civil Rights Department: <https://civildrights.ca.gov/>
- US Equal Employment Opportunity Commission: <https://www.eeoc.gov/>

Retaliation

NWRI strictly prohibits retaliation against employees who, in good faith, report workplace violence, harassment, discrimination, or other misconduct, or who participate in any related investigation or complaint process.

Retaliation includes any adverse action that could discourage an employee from coming forward with a concern or participating in an investigation.

Employees should report any suspected retaliation immediately to their manager or upper management. All reports will be promptly investigated, and appropriate corrective action will be taken when necessary.



6.3 Drug and Alcohol Policy

NWRI is committed to maintaining a safe and productive workplace. Employees must be free from the influence of drugs or alcohol while on duty or on NWRI/OCWD property. Any violation of this policy may result in disciplinary action.

Employees may not:

- Use, be under the influence of, or abuse illegal drugs, alcohol, or any substance that impairs their ability to work safely,
- Misuse prescription medications or use drugs not prescribed to them,
- Possess, sell, or share illegal drugs or drug-related items

Drug and Alcohol Testing

Employees may be required to take a drug or alcohol test in the following situations:

- Under reasonable suspicion of impairment based on behavior or physical symptoms
- After a workplace accident involving injury, damage, or a safety concern
- When required by federal contract or regulation

Test results will be kept confidential and shared as required by law. Employees who test positive or refuse testing may be subject to disciplinary actions.

Legal and Prescription Drugs

Employees may use lawful medications as prescribed. If medication may impair performance or safety, the employee must notify a Manager immediately.

Marijuana Use

Marijuana is not permitted in the workplace under any circumstances, even if it is legally prescribed for medical purposes or permitted under state law.

NWR maintains a strict drug-free workplace policy compliant with federal standards.

Tobacco Use

Employees must comply with OCWD rules and posted signage regarding the use of tobacco or vaping products on OCWD property.



6.4 Accommodations

Employees may request workplace accommodation to support their ability to perform their job duties or to observe personal needs related to disability, medical conditions, religious practices, lactation, or personal safety.

How to Make a Request

Employees should notify their manager or upper management as soon as possible. Requests can be made verbally or in writing and should include:

- A brief explanation of the reason for the request (if comfortable providing it)
- Type of accommodation being requested

In some cases, management may request documentation to verify the need for an accommodation. All information shared will be kept confidential and only disclosed as required by law or as necessary to ensure workplace safety.

NWRI will engage in a timely, good-faith interactive process with the employee to explore reasonable accommodations. Accommodations that would cause significant difficulty or expense (undue hardship) may be declined, but alternative solutions will be considered whenever possible.

Retaliation

Retaliation against any employee for requesting or using a workplace accommodation is strictly prohibited.



6.5 Nursing Mothers

Employees who are nursing mothers are entitled to reasonable accommodations to express breast milk. NWRI will provide nursing mothers with:

- **Reasonable break time** each time they need to express milk.
- **Lactation Space**, a private room, other than a restroom near the employee's work area. The space will be:

Shielded from view and free from intrusion,

Safe, clean, and free of hazardous materials,

Equipped with a place to sit and a surface to place a breast pump and other items,

Access to electricity or alternative power sources that are needed to operate an electric or battery-powered breast pump.

- **Milk Storage**, space in OCWD company refrigerators to store sufficiently labeled or marked expressed milk.

Right to File Complaint

Employees who feel their accommodation to express milk is not adequate may file a report/claim with the Labor Commissioner's Bureau of Field Enforcement (BOFE). The complaint must be filed within three years of the alleged unlawful action.

6.6 Victims of Violence

Employees may request workplace changes that support their safety or well-being if they or a family member are victims of domestic violence, sexual assault, stalking, or another qualifying act of violence. NWRI will make reasonable efforts to support employees on a case-by-case basis. Support measures may include:

- Modifying a work schedule, project, or location
- Changing a telephone number or workstation or installing a door lock.
- Documenting incidents that occur in the workplace.
- Implementing additional safety procedures



6.7 Disability

Employees with disabilities are entitled to request reasonable accommodations that support their ability to successfully perform their job duties. Reasonable accommodations may include:

- Modifications to work schedules
- Modifications to the physical work environment
- Providing assistive technologies or devices
- Job restructuring
- Providing additional breaks or assistance with job tasks

6.8 Religious Practice

Employees may request reasonable accommodations to support their religious practices and observances. These may include:

- Flexible scheduling
- Modifications to the work schedule
- Allowances for religious dress or grooming practices



7.0 Technology and Information Security

7.1 Use of Company Technology

This policy governs the use of all NWRI-owned or accessible information technology (IT) resources and communication systems including but not limited to; email, internet access, phones, printers, security systems, and any personal devices used to access NWRI systems.

General Provisions

NWRI IT resources are for business use only. All data transmitted, received, or stored using NWRI IT Systems is the property of NWRI. Employees should not expect privacy when using company systems. NWRI will only monitor, access, or review systems and data for legitimate business purposes, and in accordance with applicable privacy laws.

Issued Company Devices

Each employee will be issued a computer to perform their job responsibilities. If a computer is not available, the employee may purchase a new computer of up to \$2,500.00 using an NWRI-issued credit card with prior approval from the Executive Director. Loss, damage, or repair insurance is required, and employees must email the Project Controller prior to purchase.

Lost or Damaged Devices

Employees are expected to exercise reasonable care in handling NWRI-issued devices. Employees may be held responsible for the cost of repair or replacement for any lost or damaged devices due to negligence or misuse. NWRI will not require employees to pay for accidental damage or loss occurring during the normal course of work.

If a computer or other device is lost, stolen, or damaged, employees must notify their manager immediately. Loss or damage to company devices may result in the loss of remote work eligibility.



7.2 Use of Personal Devices

Employees may use personal devices or services – such as phones, laptops, tablets, or internet services– for approved business purposes. When using personal devices in connection with NWRI business, employees are expected to follow the guidelines below.

Appropriate Use of Personal Devices

Personal use of devices must not interfere with job duties, workplace productivity, or safety. Use of personal devices for personal reasons should be limited to non-working time. Employees must not use personal devices in any way that compromises NWRI's confidentiality, data security, or professional standard. Any suspected or confirmed breach of NWRI-related information through a personal device must be reported immediately to a manager.

7.3 Security and Copying of Software

Software purchased and provided by NWRI are to be used only for creating, researching, and processing materials for NWRI use. By using company-issued hardware, software, and network systems, employees assume personal responsibility for their use and agree to comply with this policy, other applicable NWRI policies, and all city, state, and federal laws and regulations.

All software purchased by or created for NWRI is considered company property. Employees must follow software license agreements and are not allowed to copy, share, or distribute software outside the company.

7.4 Social Media

NWRI acknowledges that social media offers can be a valuable tool for communication but can also present risks to the organization. Social media includes any online platform where content is shared. Employees must avoid social media use that could:

- Disclose confidential or proprietary information,
- Damage NWRI's reputation or brand,
- Result in claims of harassment, discrimination, or other legal violations, or
- Suggest they are speaking on behalf of NWRI without authorization.



Using Social Media at Work

Use of social media during work should be limited to business purposes only. Personal social media use should not interfere with job duties.

7.5 Artificial Intelligence (AI)

NWRI supports the responsible use of Artificial Intelligence (AI) in the workplace to improve research, efficiency, productivity, and decision-making. AI includes generative AI tools, machine learning models, automated decision-making systems, AI powered tools used in NWRI projects or operations.

Employee Responsibility for AI

AI-generated content should be used to support work-related tasks and not replace human judgement. Employees are responsible for reviewing, editing, and applying their own judgment before using any AI-generated material in their work.

When using AI in the workplace, employees are responsible for:

- Verifying the accuracy of AI-generated content
- Following NWRI policy on data privacy, security, and ethical standards
- Using human oversight when applying AI in their work

7.6 Computer Buyback

Eligible employees may purchase their company-issued computer or device upon resignation after two years of employment or when a replacement device is purchased for business purposes. All buyback requests require approval from the Project Controller and a signed Computer Buyback Acknowledgment Form. Devices will be sold as-is, with no warranty or future technical support provided by NWRI. All sales are final.

Buyback Pricing

The buyback price will reflect the device's age, condition, and fair market value and will be documented at the time of the sale.



8.0 Business and Travel Expenses

8.1 Business Expenses

NWRI reimburses employees for all necessary and reasonable expenses incurred in the direct performance of their job duties. A business expense is defined as a cost that is reasonable, necessary, and directly related to performance of an employee's job duties or NWRI's operations. All business expenses must be properly documented and are subject to review and approval. Employees must follow the reimbursement procedures outlined by NWRI, including timely submission of expense reports and required documentation.

Pre-approval Required

All non-essential expenses and any single purchase of \$250 or more must receive preapproval in writing from the Executive Director before the expense is incurred.

Preapproved Expense Categories

The expenses listed below are common business needs and do not require preapproval if they are reasonable, necessary and under \$250 per month. Receipts and proper documentation are still required for reimbursement.

- **Office Consumables and Equipment:** Office supplies, software, or equipment required for business purposes.
- **Organizational Event/Meeting Supplies:** Registration fees and supplies for seminars, conferences, Board meetings, or meetings with clients or vendors when participation in the event is approved.
- **Other Expenses:** Miscellaneous expenses deemed necessary for business purposes, such as postage, shipping fees, forms and filings, etc.

Non-Reimbursable Expenses

The following categories of expenses are not reimbursable and will be the responsibility of the employee:

- Alcohol purchases (unless pre-approved)
- Personal expenses not related to business activities (i.e., childcare, travel for spouses or dependents, or unrelated hotel charges)
- Fines or penalties (i.e., traffic citations)
- Entertainment or leisure activities not tied to business purposes
- Travel upgrades or luxury expenses not preapproved



Reimbursements

NWRI will reimburse employees for approved business expenses that meet these criteria and are not covered by the organization's standard procurement processes. Employees seeking reimbursement for non-travel business expenses will submit a standard expense report form to the Project Controller. The report must include:

- A description of the expense
- Date of purchase and submission
- Vendor name
- Business purpose or Project Name
- List of attendees/participants (if applicable)
- Copies of receipts and supporting documentation

Approvals

The Project Manager has the authority to approve processing the payment, request additional documentation, or deny reimbursement for any expense deemed non-compliant with NWRI policy. Final payment authorization is subject to approval by the Executive Director.



8.2 Use of Employer Credit Cards

Employees issued a company credit card by NWRI are expected to use it with the highest level of integrity and in full accordance with this policy. NWRI credit cards are to be used strictly for authorized business purposes only.

Receipts and Documentation

Employees must submit all sales receipts to the Project Controller within 24 hours of making a purchase. A standard expense report is not required for purchases made using an NWRI-issued credit card.

Unauthorized or Personal Charges

Use of a company credit for any personal or non-business expense is strictly prohibited. All unauthorized or personal charges made on an NWRI credit card are the responsibility of the employee and must be reimbursed within five calendar days of the transaction or notification. Employees are expected to make reimbursement directly to NWRI via check, Paypal or cash payment.

Lost or Stolen Cards

Any lost or stolen company credit card must be reported to the Project Controller immediately to prevent unauthorized charges and to ensure the card is cancelled or replaced promptly.

8.3 Package Shipping and Delivery

Employees should ship any business-related packages to the NWRI office whenever possible. Employees who send business-related packages to their home address are liable to cover the full costs of the item(s) and any additional service costs, such as shipping costs or processing fees if the package is lost, stolen, or undeliverable.



8.4 NWRI Travel

NWRI employees may occasionally be required to travel for work-related purposes. Employees will be notified of any required travel as early as possible.

Work-related travel includes:

- Attending meetings, conferences, and client visits for all billable projects
- Travel that requires an overnight stay
- Any work-related travel outside of an employee's regular work hours
- Any other travel that is required or approved by NWRI

Travel Time Pay

Eligible employees will be compensated for time spent traveling for work, in accordance with applicable labor laws. Compensable Travel Time includes the following:

- **Workday Travel (During Normal Hours):** Travel that occurs during the employee's regular working hours, regardless of travel method.
- **In-Transit Work:** Time spent performing work while traveling (i.e., attending virtual meetings, responding to work emails, etc.).
- **Overtime Eligibility:** If total hours worked (including travel) exceed 40 hours in a workweek, nonexempt employees are eligible for overtime pay.

Non-Compensable Travel Time

The following types of travel are considered not eligible for compensation:

- **Personal Travel:** Travel not directly related to NWRI business activities (i.e., family visits)
- **Commute Time:** Travel between an employee's home and the NWRI office (normal daily commute).
- **Overnight or Afterhours Travel:** Travel that occurs overnight or outside of their normal working hours as a passenger (i.e., evenings, weekends, or holidays).
- **Leisure Time:** Personal time spent during work-related trips when no work duties are performed (i.e., down time, evenings after conferences, time spent on personal activities after you arrive at your destination, etc.)

Commuter Mileage

Mileage for non-billable projects (i.e., board meetings, supply runs) will only be reimbursed if total weekly mileage exceeds the employee's defined commuter mileage.



Commuter mileage is calculated as five round trips per week between home and the office. Employees will only be reimbursed for the mileage exceeding that weekly total.

Travel Expenses

NWRI reimburses reasonable and necessary expenses incurred during pre-approved business travel, provided the expenses comply with this policy.

Eligible expenses:

- **Airfare:** Fully refundable, coach-class ticket purchased at least 30 days in advance.
- **Personal Vehicle:** Mileage for a billable project reimbursed at the IRS standard mileage rate, which includes fuel, maintenance, and wear.
- **Car Rental:** Allowed when necessary; no luxury upgrades or add-ons.
- **Taxi or Rideshare:** Reasonable economy level only when required for business.
- **Parking or Road Tolls:** Reimbursable when related to approved business travel.
- **Lodging:** Standard, single-occupancy room; no room service or amenity charges.
- **Meals:** Up to two meals per day, maximum of \$60 per day and no more than \$30 per meal. Tips are capped at 20%. Receipts must include itemization, business purpose, and name of attendees.



Acknowledgment of Receipt

By signing on the line below, I acknowledge that I have received and reviewed a copy of the National Water Research Institute (NWRI) Employee Handbook, which contains important policies, procedures, and information related to my employment. I understand that it is my responsibility to read through and familiarize myself with the contents of this handbook.

I agree to comply with all company policies, as well as state and federal laws.

I acknowledge that the handbook may be periodically updated to reflect changes in laws, either federal or state, regulations, and company policies. I understand that NWRI will notify me of any significant changes or updates to the policies of this handbook, but it is my responsibility to familiarize myself with the most current version of this handbook.

I understand that the contents of this Employee Handbook do not constitute a contract of employment and that my employment is at-will. This means either I or the Company may terminate the employment relationship at any time, with or without cause, and with or without notice, unless otherwise required by applicable law.

By signing this acknowledgment, I confirm that I have read and understood the policies outlined in the Employee Handbook and agree to abide by them. I understand that this does not create an employment contract.

Employee Signature

Date

Print Name



Appendix A

Administrative and Financial Procedures

DRAFT



Introduction

This appendix outlines common day-to-day processes at NWRI. These procedures are designed to keep our operations running smoothly, ensure compliance with applicable laws and grant requirements, and support NWRI's missions and goals.

While these policies and procedures address most situations, they cannot address every scenario. NWRI relies on employees to use good judgment, act in the best interest of the organization, and seek clarification when something is unclear. Employees are expected to follow these procedures consistently, suggest improvements when appropriate, and promptly report any issues or potential noncompliance.

NWRI periodically reviews and updates these procedures to reflect changes in operations, regulations, or best practices. Employees will be notified when updates occur.

A.1 Accounts Payable and Cash Disbursements

Scope: Applies to all payables over \$250 USD.

Process:

1. **Verification:** Controller ensures vendor details, invoice amounts, and proper coding to the correct project or classification.
2. **Approval:** Project Manager or 2nd employee reviews and approves each payable.
3. **E-Authorization:** A summary (vendor name, invoice amount, classification/project) is emailed for approval, and the approval date is recorded on the payable.
4. **Retention:** E-approvals are retained for at least one year.
5. **Recording and Payment:** Approved payables are recorded into the accounting system and included in the next scheduled check run.

Special Guidelines:

- Checks up to \$5,000 require only the Executive Director's signature.
- Checks over \$5,000 require signatures from both Executive Director and an Authorized Signer.
- Payments under \$1,000 may be processed by the Controller at any time with verbal or email approval.
- Vendors should be paid within 30 days.

Last Updated: October 2024



A.2 Accounts Receivable and Invoice Billings

Scope: Applies to all billing of clients, partners, and funding agencies.

Process:

1. **Preparation:** Controller prepares invoices per contract or agreements terms.
2. **Approval:** Executive Director or Project Manager reviews for accuracy, compliance, and completeness, then approves or denies.
3. **Distribution:** Approved invoices are sent via email to the client or funding agency, with a copy stored on NWRI's shared database.
4. **Monitoring:** Accounts are reviewed monthly; overdue invoices at 60 days are followed up directly, and any at 90+ days are escalated to Executive Director.

Special Guidelines:

- Adjustments over \$500 must be reviewed by Executive Director.
- Invoice templates should maintain consistent branding and legal language.

Last Updated: October 2025

A.3 Bank Account Reconciliation

Scope: Applies to all NWRI-managed bank accounts.

Process:

1. **Monthly Reconciliation:** Controller reconciles bank statements against accounting records every month.
2. **Discrepancy Resolution:** Any differences found during reconciliation are investigated immediately and corrected before the month-end close.
3. **Executive Review:** Executive Director reviews and signs the completed reconciliations before they are filed for recordkeeping.

Special Guidelines:

- Supporting documents (deposit slips, checks, EFT confirmations) are retained in office for audit purposes.
- Reconciliation records remain available for Board or auditor review at any time.

Last Updated: August 2025



A.4 Cash or Check Receipts and Deposits

Scope: Applies to all physical check and cash receipts.

Process:

1. **Endorsement:** All checks are endorsed “For Deposit Only” immediately upon receipt.
2. **Logging:** A non-controller staff member logs the payment (date, amount, payer, purpose) before giving it to Controller.
3. Checks will be locked in a secure location until the deposit is made.
4. **Deposit:** Deposits should be made within two business days.
5. **Recordkeeping:** Copies of checks, deposit slips, and related paperwork are stored in the locked file cabinet.

Last Updated: August 2025

A.5 Procurement and Purchasing

Scope: Applies to all purchases of goods and services made on behalf of NWRI.

Process:

1. **Purchase Request Requirements:**
 - **Purchases under \$250:** Do not require prior approval but must be reasonable, business-related, and are subject to review by Project Manager or Executive Director.
 - **Purchases over \$250:** Employees must submit a purchase request to the Project Manager that includes a description of the item or service, business purpose (project name and task), and estimated total cost.
2. **Approval Thresholds:**
 - **Up to \$5,000:** May be approved by the Project Manager.
 - **\$5,001 – \$7,500:** Require prior approval from the Executive Director.
3. **Over \$7,500:** Require approval from the Executive Director and the Treasurer before purchasing.
4. **OCWD Reimbursement Exception:** Payroll reimbursement to OCWD on behalf of the Executive Director under the Limited Term Employment Agreement is reimbursed by NWRI per contract requirements and does not require additional approval from the Treasurer.
5. **Vendor Selection:** Vendors must be vetted for quality, cost-effectiveness, and compliance with NWRI’s Conflict of Interest Policy.



6. **Payment Method:** Purchases should be made with an NWRI issued credit card or outgoing check processed through the Controller.
7. **Documentation:** Receipts, contracts, and supporting documents must be submitted within 24 hours of purchase when possible, and no later than 5 business days after purchase.
8. **Recordkeeping:** Retention of transaction documents follows the schedule provided in NWRI's Document Retention Policy.

Last Updated: October 2025

A.6 Incoming Service Agreements (Payables)

Scope: Applies to all contracts, memoranda of understanding (MOUs), and service agreements where NWRI is purchasing services from an external vendor, consultant, or contractor.

Process:

1. **Drafting:** The outside vendor or contractor provides a draft agreement.
2. **Initial Review:** The Project Manager and Controller review the contract for scope, deliverables, timeline, insurance requirements, and budget availability.
3. **Executive Approval:** Executive Director reviews, approves, and signs the contract on behalf of NWRI under \$7,500.
4. **Treasurer Approval** (if required): Contracts over \$7,500 require review and approval by the Treasurer before signing.
5. **Board Approval** (if required): Contracts over \$50,000 or involving multi-year commitments require Board of Directors review and approval before signing.
6. **Recordkeeping:** Fully executed copies are stored on NWRI's shared network in the designated folder. Retention follows the schedule provided in NWRI's Document Retention Policy.

Last Updated: October 2025



A.7 Outgoing Service Agreements (Receivables)

Scope: Applies to all agreements where NWRI is providing services to an external organization (advisory panel services, research support, facilitation or project management)

1. **Proposal Development:** NWRI prepares a proposal or scope of work outlining services, deliverables, timeline, and pricing for client review and approval.
2. **Draft Agreement:** Client provides a contract for NWRI review.
3. **Internal Review:** The Project Manager and Controller review the agreement for:
 - a) Scope and deliverables match the proposal
 - b) Billing rates, budget, and payment schedule are accurate
 - c) Invoicing terms and payment schedule are feasible
 - d) Insurance, indemnity, and compliance provisions are acceptable
4. **Executive Approval:** The Executive Director approves and signs outgoing agreements on behalf of NWRI. If two signatures are required, the Treasurer will act as second signer.
5. **Recordkeeping:** Fully executed are stored in the designated Contracts Folder on the shared drive and retained per NWRI's Document Retention policy.
6. **Board Notification:** A summary of all executed outgoing service agreements will be provided to the Board of Directors as a standing item on the Board meeting agenda for transparency.

Last Updated: October 2025



A.7 Segregation of Duties

Scope: Applies to all NWRI financial activities involving receipts and deposits, expenses, and financial reporting.

Purpose: These controls ensure that no single individual has sole authority over receiving funds, approving expenditures, and recording or reconciling transaction. This separation of duties safeguards NWRI's assets, prevents misuse of resources, and maintains transparency.

Process:

1. Receipts and Deposits:

- Receipt and Deposit: Funds are received and logged by a staff member who does not perform bank reconciliations.
- Deposit Preparation: Controller prepares and makes deposits; deposit documentation is reviewed by the Project Manager.
- Recording: Controller enters funds into the accounting system: entries are reviewed during monthly financial reporting.

2. Expenses:

- Authorization: Purchases and contracts must follow NWRI's procurement and approval policies (Sections 1.5 and 1.6).
- Payment Processing: Controller processes payment only after receiving documented approval from Project Manager or other employee engaged in activity.

3. Financial Reporting:

- Preparation: Controller prepares monthly financial statements and reconciliations.
- Review: Executive Director reviews all reports before submitting to the Board.
- Board of Directors: Financial reports are included as a standing agenda item at each Board meeting and presented for review and discussion.

Last Updated: August 2025



A.8 Annual Independent Financial Audit

Scope: Applies to all NWRI financial operations and activities, including restricted and unrestricted funds.

Process:

1. **Auditor Engagement:** NWRI will engage an independent, qualified auditor annually to conduct a financial audit in accordance with generally accepted auditing standards.
2. **Audit Scope:** The audit reviews NWRI's financial statements, internal controls, and compliance with applicable laws, contracts, and grant requirements.
3. **Management Responsibilities:** Controller provides all requested financial records and supporting documentation.
4. **Board Oversight:** The audit report will be presented to the Board of Directors, and any findings will be addressed promptly.
5. **Recordkeeping:** Audit reports are retained permanently in NWRI's financial records in accordance with the Document Retention Policy.

Last Updated: August 2025

A.9 Budget Development

Scope: Applies to NWRI's annual operating budget and any project-specific budgets.

Process:

1. **Preparation:** The Project Controller prepares a draft annual operating budget based on projected revenues, expenses, program priorities, and strategic goals.
2. **Board Review:** The draft budget is presented to the Board of Directors during Quarter 2 board meeting for review and discussion.
3. **Approval:** The final budget is presented to the Board of Directors approval before start of the fiscal year.
4. **Monitoring:** Financial reports are prepared by the Controller and presented as a standing item at Board meetings to monitor performance and variances.
5. **Amendments:** Any significant changes to the budget require Board approval.
6. **Recordkeeping:** Approved budgets and supporting documentation are stored in accordance with NWRI's Document Retention Procedure.

Last Updated: August 2025



A.10 Payroll Administration

Scope: Applies to all NWRI payroll activities, whether processed internally or through an external payroll service.

Process:

1. **Time Reporting:** Employees must submit accurate time records by the established payroll deadline.
2. **Processing:** Controller reviews payroll reports for accuracy and ensures all required deductions and withholdings are applied.
3. **Review:** The Executive Director reviews payroll summaries each pay period for accuracy after processing.
4. **Confidentiality:** Payroll records are confidential and may only be accessed by authorized personnel.
5. **Recordkeeping:** Retention of payroll records follows the schedule provided in NWRI's Document Retention Policy.

Last Updated: August 2025



A.11 Document Retention

- **Scope:** Applies to all NWRI employees or authorized third parties who handle NWRI records, whether in physical or electronic format.
- **Guidelines:**
 1. **Classification:** Records must be categorized by type (financial, HR, project, legal) to determine the appropriate retention period.
 2. **Retention Period:** Each record must be retained for the full period specified in the Retention Schedule, unless subject to an active litigation or audit hold.
 3. **Start of Retention:** A document's retention period begins on the date the record is finalized or becomes inactive.
 4. **Physical Records:** Hard-copy records must be stored in locked filing cabinets or other secure areas with limited access.
 5. **Electronic Records:** Online copies are stored on NWRI's secure shared drive, with access limited to authorized employees.
 6. **Litigation or Audit Holds:** No document may be destroyed if it is relevant to any ongoing or anticipated investigation, legal proceeding, or government audit.
 7. **Destruction:** Records will be destroyed only after the applicable retention period has expired. Physical records with sensitive information must be shredded. Electronic records should be deleted from all systems using secure deletion methods.
 8. **Disposal:** Disposal activity must be documented in a Records Disposal Log, including date of destruction, record name or type, the person performing the destruction, and the person authorizing. Disposal records must be retained for at least three years after destruction.

See following page for full document retention schedule.



Record Retention Schedule	
Financial Records	
Accounts payable ledgers/schedules	7 years
Bank Reconciliations	2 years
Bank Statements	3 years
Checks (important payments/purchases) / Checks (general)	Permanently / 7 years
Duplicate deposit slips	2 years
Expense analyses/distribution schedules	7 years
Year-end financial statements	Permanently
Audit Reports	Permanently
Internal audit reports	3 years
Depreciation schedules	Permanently
Invoices (to customer/from vendors)	7 years
Tax returns/worksheets	Permanently
Withholding tax statements	7 years
Contracts, Legal, Corporate Records	
Contracts – expired (from contract end date)	7 years
Contracts—active	Life of contract
Correspondence – legal/important	Permanently
Deeds, mortgages, bills of sale	Permanently
Board Minute books, bylaws, charter	Permanently
Patents and related papers	Permanently
Trademark/copyright registrations	Permanently
General and Administrative Records	
Correspondence – general	5 years
Correspondence – customer/vendor	5 years
Inventory records	3 years
Insurance records (active/expired)	Permanently
Document destruction records	3 years
Human Resources Records	
Employment applications	3 years
Payroll records/summaries	4 years
Personnel Files (terminated employees, from separation) (health records)	4 years / 5 years
Retirement/pension records	Permanently
Timesheets	4 years

Last Updated: October 2025



A.12 Travel Coordination

Scope: Applies to all NWRI employees booking travel for official business.

Process:

1. **Booking:** Employees are responsible for booking their own travel arrangements after the need to travel for business arises.
2. **Cost Consciousness:** To minimize travel expenses, employees should book their travel at least 21 days in advance of the travel day whenever possible and purchase economy level fares.
3. **Company Credit Card:** All business travel must be paid for using a NWRI-issued credit card when possible.
4. **Reimbursement:** All travel expenses not paid with an NWRI-issued credit card will be reimbursed in accordance with NWRI's Travel and Expense Reimbursement Policy.
5. **Documentation:** Receipts and required documentation must be submitted to the Controller within 5 business days of trip completion, or within 24 hours when possible.

Last Updated: August 2025

A.13 Board Meeting Support

Scope: Applies to the coordination and documentation of NWRI Board meetings.

Process:

1. **Scheduling:** Meetings follow the approved annual Board calendar or as otherwise directed by the Board Chair.
2. **Notices:** Meeting notices with the date, time, location, and agenda are distributed to Directors in compliance with applicable legal requirements.
3. **Agenda:** Agendas and supporting materials are prepared by designated staff with support from Executive Director.
4. **Board Packet:** Directors receive a complete Board packet in advance of each meeting.
5. **Minute-Taking:** Accurate minutes are recorded to document actions, votes, and decisions.
6. **Recordkeeping:** Approved minutes, agendas, resolutions and supporting materials are retained permanently in NWRI's official governance records and stored on the shared drive.

Last Updated: August 2025



A.14 Policy Review and Updates

Scope: Applies to the periodic review and revision of NWRI policies.

Process:

1. **Review Schedule:** Policies are reviewed at least annually to ensure accuracy, compliance with laws, and alignment with best practices.
2. **Responsibility:** The Executive Director and designated staff conduct the review, with input from legal counsel when necessary. These findings are presented to the Board of Directors at the start of each fiscal year.
3. **Approval:** Substantive policy changes require Board approval.
4. **Communication:** Approved updates are communicated promptly to all employees with knowledge of receipt required.

Last Updated: August 2025

A.15 Compliance Monitoring

Scope: Applies to the tracking and fulfillment of all regulatory and governance requirements.

Process:

1. **Tracking:** Controller tracks deadlines for state filings, IRS Form 990, charitable registrations, and other required submissions.
2. **Notification:** Controller notifies Executive Director and Board of Directors of upcoming deadlines and immediately informs them of any deadlines that are missed or at risk of being missed.
3. **Reporting:** The Executive Director provides the Board of Directors with a written summary of NWRI's compliance status of all tracked deadlines at least once each fiscal year. The report shall note any significant compliance issues, corrective actions taken, and upcoming deadlines.

Last Updated: August 2025



Appendix B

Board of Directors Procedures

DRAFT



Introduction

The NWRI Board of Directors serves as the governing body responsible for overseeing the organization's mission, strategic direction, fiscal integrity, and compliance with all applicable laws. This appendix outlines the composition, roles, responsibilities, and procedural requirements of the Board, ensuring that governance activities are conducted with transparency, accountability, and in alignment with the NWRI Joint Exercise of Powers Agreement (JPA), NWRI bylaws, and federal and state regulations.

Scope: Applies to all activities, responsibilities, and governance processes involving the NWRI Board of Directors.

B.1 Composition and Appointment

Governed by: NWRI JPA Article 3.

- **Membership:** Each NWRI member agency appoints one Director and one Alternate Director, as provided in the NWRI JPA.
- **Qualifications:** Directors must be a member of their agency's governing board or an employee of that agency.
- **Onboarding:** New Directors must complete and submit:
 - County of Orange New Filer Form
 - Form 700 – Statement of Economic Interest
- **Departure:** Departing Directors must file all required leaving-office forms with the County of Orange within the statutory period.



B.2 Board Meetings

Governed by: Ralph M. Brown Act (Gov. Code §§ 54950–54963); NWRI JPA Article 6, Section 6.1–6.4

- **Types of Meetings:** Regular, Special, and Closed Session as permitted under the Brown Act.
- **Notice Requirements** (Gov. Code §§ 54950–54963):
 - Regular Meetings: Agenda posted and distributed at least 72 hours in advance.
 - Special Meetings: Minimum of 24 hours' public notice.
- **Annual Schedule:** Approved at the June Board meeting; changes require formal Board action.
- **Public Access** (Gov. Code §§ 54950–54963): All meetings are open to the public unless held in Closed Session for a permitted reason under law.
- **Closed Sessions** (Gov. Code § 54963):
 - Confidentiality: Information obtained in Closed Session is confidential and may not be disclosed unless specifically authorized by the Board.
 - Post-Session Reporting (Gov. Code § 54957.1): The Board must publicly report any actions taken in Closed Session as required by law.
 - Agenda Language (Gov. Code § 54954.5): Closed session items must use the statutory “safe harbor” descriptions and cite the applicable statutory authority.
 - Public Notice: The agenda must state the specific topic and the Brown Act section authorizing the closed session, meeting location, and meeting time. For personnel matters, list the position title – not the individual's name.
 - Order of Agenda: Closed sessions are generally placed at the end of the agenda unless another sequence is approved by the Board.



B.3 Board Packets and Materials

Governed by: Ralph M. Brown Act (Gov. Code §§ 54954.1, 54957.5).

- **Preparation:** Prepared by designated staff with Executive Director oversight.
- **Distribution:** Provided to all Directors at least three business days before each meeting.
- **Public Access Compliance** (Gov. Code § 54957.5):
 - All materials for an open meeting and delivered to most of Board members must be made available to the public at the same time.
 - Materials must be posted on the NWRI Website under designated section.
 - Any materials handed out at the meeting must be made available for public review at the meeting location and, if possible, posted online right away.
 - Confidential or legally protected information must be removed before release.

B.4 Quorum and Voting Requirements

Governed by: NWRI JPA Article 6, Section 6.5; NWRI Bylaws Article 4, Sections 4.4 –4.5

- **Quorum:** Directors representing a majority of the Member Agencies constitutes a quorum for the transaction of business.
- **Voting Threshold:** Unless otherwise required by the JPA, Bylaws, or law, actions of the Board require the affirmative vote of a majority of Directors present at a meeting where a quorum is established.
- **Loss of Quorum:** If quorum is lost during a meeting, no further action may be taken other than adjournment.



B.5 Minutes and Recordkeeping

Governed by: NWRI Document Retention Policy; Ralph M. Brown Act (Gov. Code § 54957.2).

- **Content:** Minutes must document all actions, decisions, and votes taken by the Board.
- **Retention:** Approved minutes, agendas, resolutions, and other official Board records are retained permanently in at least electronic format.
- **Storage:** Governance records are stored in NWRI's designated shared drive in compliance with the Document Retention Policy.

B.6 Chair and Vice Chair Rotation

Governed by: Resolution No. 2021-02, as amended by Resolution No. 2025-01.

- **Term Length:** Each position is held for two years, with the Vice Chair automatically becoming Chair in the next term.
- **Rotation Schedule:** Rotation occurs in February of odd-numbered years, unless otherwise directed by the Board.
- **Rotation Order:** The non-binding intention of the Board is to rotate the Chair and Vice Chair positions among the NWRI member agencies in the following order:
 - Inland Empire Utilities Agency
 - Orange County Water District
 - Los Angeles Department of Water & Power
 - Metropolitan Water District of Southern California
 - Orange County Sanitation District
 - Irvine Ranch Water District



B.7 Authorized Signers

Governed by: NWRI Bylaws Article 7, Section 7.5–7.6; Board–approved Resolutions.

- **Designation:** Treasurer and Executive Director are designated as authorized signers for checks, contracts, and other financial instruments; Additional authorized signers may be appointed only by formal Board action.
- **Revocation:** Signing authority is revoked upon leaving office or by Board action.

The following individuals are authorized to sign checks, contracts, agreements, and other financial instruments on behalf of NWRI within the limits of this policy:

- Kevin M. Hardy – Executive Director (Full Signer)
- Jason Dadakis – Board Treasurer (Full Signer)
- John Kennedy – Board Secretary (Limited Signer)*
- John Withers – Board Director (Limited Signer)*
 - *A limited signer can sign checks and process stop payments
- **Recordkeeping:** The **Project Controller** maintains a current list of authorized signers and their approval limits. Documentation is retained in NWRI's official financial records in accordance with the **Document Retention Policy**.

B.8 Account Custodians (for Collateralized Insurance)

Governed by: Board–approved Resolutions.

To ensure appropriate financial oversight and protection of organizational assets, NWRI maintains collateralized insurance accounts under the custody of designated officers.

Custodians:

- Executive Director – Custodial limit of \$250,000
- Treasurer – Custodial limit of \$250,000
- **Recordkeeping:** The Project Controller maintains documentation of custodial assignments, limits, and related authorizations in NWRI's official financial records in accordance with the Document Retention Policy.



B.9 Compliance Obligations

Governed by: Ralph M. Brown Act (Gov. Code §§ 54950–54963); NWRI JPA Article 6; NWRI Bylaws Article 4 and Article 7; California Nonprofit Public Benefit Corporation Law (Corp. Code §§ 5110–6910).

- **Legal:** Comply with the Ralph M. Brown Act, the Joint Exercise of Powers Agreement, and NWRI’s governing policies.
- **COI** (Gov. Code § 87300 et seq.): Follow NWRI’s Conflict of Interest Code and all related filing requirements.
- **Nonprofit Law:** Ensure governance activities meet state and federal nonprofit law requirements.

B.10 Board Responsibilities

Governed by: NWRI Bylaws Article 4, Sections 4.1–4.3; Article 7; NWRI JPA Article 4.

- **Budget Oversight:** Approve the annual budget and monitor expenditures.
- **Policy Oversight:** Review and approve substantive policy changes.
- **Annual Compliance Review:** Review IRS Form 990 and other key compliance documents annually.
- **COI Review:** Review the Conflict-of-Interest Policy biennially (even-numbered years).
- **Form 700 Compliance:** Ensure compliance with Form 700 filing deadlines (Gov. Code § 87200 et seq.).
- **Director Orientation:** Participate in Director Orientation following appointment, including review of NWRI’s governing documents, policies, and compliance obligations.



Appendix C

NWRI Employee Job Descriptions

DRAFT



C. 1 Job Descriptions

This Appendix provides general descriptions of positions at the National Water Research Institute (NWRI). These descriptions summarize the primary purpose, responsibilities, and minimum qualification associated with each role. They are not intended to list every duty or responsibility. NWRI reserves the right to modify job duties to meet organizational needs.

All positions at NWRI are expected to support the organization's mission to advance water research, science-based decision-making, and technical leadership across the water industry. NWRI operates with a flexible team structure, and employees may be required to perform duties outside of their primary job function as organizational needs evolve.

DRAFT



C.2 Executive Director

The Executive Director provides strategic and operational leadership for NWRI. This role is responsible for implementing Board-approved direction, managing organizational priorities, and ensuring high-quality delivery of NWRI programs and services.

Essential Responsibilities

- Lead organizational planning, strategy, and program delivery
- Administer annual budget, contracts, and financial oversight
- Represent NWRI to member agencies, partners, and clients
- Support Board governance and deliver executive reports
- Oversee project management, communications, and administrative functions
- Manage performance and support staff development
- Other duties as assigned

Minimum Qualifications

- Bachelor's degree in public administration, environmental science, water resources, business, or related field preferred
- Experience in nonprofit, public agency, or water industry leadership preferred
- Strong organizational and communication skills required



C.3 Project Manager

The Project Manager manages NWRI projects from initiation through completion, ensuring deliverables meet quality standards, project goals, and client needs. This role supports research, advisory panel, and technical projects by coordinating tasks, managing timelines, and maintaining strong communication with clients and subject matter experts.

Essential Responsibilities

- Lead planning and delivery of assigned NWRI projects
- Prepare scopes of work, proposals, schedules, and project documentation
- Coordinate meetings, materials, and project communications
- Track project progress, risks, and deliverables and provide updates to NWRI staff and clients
- Collaborate with subject matter experts and panel members to support technical review and reporting
- Develop and maintain positive client relationships
- Monitor project budgets and approve limited project-related expenses per NWRI procedures
- Other duties as assigned

Minimum Qualifications

- Bachelor's degree in environmental science, public administration, engineering, or related field preferred
- Strong organizational and communication skills required
- Experience in project coordination or management preferred



C.4 Project Controller

The Project Controller oversees NWRI's financial operations, including budgeting, reporting, expense tracking, and accounting administration. This role supports financial planning and transparency across NWRI programs and ensures compliance with internal procedures and applicable financial regulations.

Essential Responsibilities

- Administer financial processes including accounts payable, invoicing, reimbursements, and expense documentation
- Maintain project and organizational budgets and provide regular financial reporting
- Support contract compliance, insurance documentation, and funding agreements
- Track expenditures and process billing for panel programs, fellowships, and projects
- Coordinate purchasing records and vendor documentation
- Prepare routine financial reports for NWRI leadership and the Board of Directors
- Support annual audits, tax preparation, and financial compliance requirements
- Maintain accurate accounting records and ensure timely financial processing
- Other duties as assigned

Minimum Qualifications

- Bachelor's degree in business, accounting, or related field preferred
- Experience in financial administration or bookkeeping preferred
- Strong attention to detail and organizational skills required
- Proficiency in Microsoft Excel and accounting software preferred



C.5 Communications Manager

The Communications Manager develops and manages NWRI's communications and public information efforts and supports the preparation of clear, professional reports and documents. This role supports both external outreach and internal project communication needs.

Essential Responsibilities

Develop and maintain newsletters, website content, and digital communications

- Edit and format project reports and written materials
- Ensure consistent messaging and style across NWRI publications
- Support communication needs for panel and project activities
- Create clear summaries and materials for clients and partners
- Coordinate basic graphic or layout needs using templates
- Other duties as assigned

Minimum Qualifications

- Bachelor's degree in communications, English, or related field preferred
- Strong writing and editing skills required
- Experience with digital or written communication preferred
- Proficiency in Microsoft Word required



C.6 Research Project Coordinator

The Research Project Coordinator provides administrative and project coordination support to ensure the effective delivery of NWRI projects. This role supports project planning, scheduling, logistics, and document preparation while facilitating communication with clients, panel members, partners, and NWRI staff. The position also assists with coordination needs related to NWRI programs and events, including advisory panels, the NWRI Fellowship Program, and the Clarke Prize.

Essential Responsibilities

- Coordinate project schedules, meetings, and timelines
- Prepare, organize, and maintain project documents, including agendas, reports, and correspondence
- Track project deliverables and follow up on action items
- Support communication with clients, project teams, and panel members
- Assist with logistics for virtual and in-person meetings and events
- Provide coordination support for NWRI programs as assigned
- Assist with administrative support to the Board of Directors and meeting preparation
- Collaborate with NWRI staff to support project and organizational needs
- Other duties as assigned

Minimum Qualifications

- Bachelor's degree preferred; equivalent experience considered
- Strong organization and communication skills required
- Experience supporting projects or events preferred
- Proficiency with Microsoft Office tools required