



**To advocate for, broaden, and strengthen the  
health center network**

**NVPCA BOARD AGENDA**

**Thursday, November 16, 2023**

**3:00 pm – 4:30 pm**

**Virtual Meeting – [Zoom Link](#)**

**2023-24 NVPCA Board Members:**

<b>President:</b> Steve Flores, Hope Christian Health Center	John Packham, Office of Statewide Initiatives
<b>Vice President:</b> Walter Davis, Nevada Health Centers	Angela Quinn, FirstMed Health and Wellness Centers
<b>Secretary/Treasurer:</b> Teri Gilbert Eisenga, Washoe Tribal	David Robeck, Bridge Counseling Associates
Sharon Chamberlain, Northern Nevada HOPES	Roxana Valetton, First Person Care Clinics
Oscar Delgado, Community Health Alliance	<b>Ex-officio:</b> Nancy J. Bowen, NVPCA
CJ Hansen, Canyonlands Healthcare	
Dr. Fermin Leguen, Southern Nevada Health District	

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**3:00 pm    1. Call to Order** Steve Flores  
                   a) Approval of the Agenda *(vote)*

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**3:05 pm    2. Consent Agenda *(vote)*** Steve Flores  
                   a) Board Minutes for September 19, 2023  
                   b) Chief Executive Officer’s Report  
                   c) Organizational Dashboards

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**3:10 pm    3. Administrative and Financial Reports** Olivia Howerton, Fester  
and Chapman /  
Nancy Barklage/  
Nancy Bowen  
                   a) Audit and Form 990 *(vote)*  
                   b) Budget to Actual YTD October 2023 *(vote)*  
                   c) Financial Dashboard  
                   d) Review Member Dues *(vote)*  
                   e) Office Lease Update

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**3:30 pm    4. Strategic Discussion** Nancy Bowen  
                   a) BPHC Work Plan 7/1/24-6/30/25  
                   b) Networking Exploratory Phase Update – Ad Hoc Strategic Growth  
                       Committee  
                   c) Board of Directors Noddlepod

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**4:00 pm    5. Policy Committee Update** Steve Flores/  
Steve Messinger  
                   a) Federal Updates  
                   b) State Policy Updates  
                   c) Planning for 2024 Interim Session – to get passed in 2025 Session

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**4:20 pm    6. Open Discussion – New Business** Steve Flores /  
Nancy Bowen

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**4:30 pm    7. Meeting Adjournment**

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## To advocate for, broaden, and strengthen the health center network

Zoom Meeting Link: <https://us02web.zoom.us/j/82320952786?pwd=NHAYs3VoaGxJajlpTFNEZWhMMG9MQT09>

Meeting ID: 823 2095 2786

Passcode: 767732

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# NVPCA Board of Directors Board Retreat Meeting Minutes

September 19, 2023

<b>Board Members Present</b>	Christopher (CJ) Hansen, Steve Flores, Sharon Chamberlain, Oscar Delgado, Teri Gilbert Eisenga, Roxana Valeton, Walter Davis, Dr. Fermin Leguen, and Nancy Bowen (Ex Officio)
<b>Board Members Absent</b>	David Robeck, John Packham, Mark Miyaoka, and Angela Quinn
<b>Also Present</b>	NVPCA Staff Karen Ford Manza, Steve Messinger, Kim Lambrecht, Nancy Barklage, Jonathan McDowell, Christina Garza, Clara Umbe, James Godwin, Lisa Scurry (Note Taker), and Dawn Gentsch; and Andrew Principe, Starling Advisors

## 1. Call to Order

President Christopher “CJ” Hansen called the meeting of the NVPCA Board of Directors to order at 10:05 am at the Nugget Resort Casino, 1100 Nugget Avenue, Sparks, Nevada. A quorum of members was established.

### a) Approval of the Agenda

The agenda was reviewed with no questions or suggested changes. It was moved by Steve Flores, and seconded by Oscar Delgado, to approve the agenda as presented. The motion passed unanimously.

## 2. Consent Agenda

### a) Approval of Board Meeting Minutes for July 19, 2023

### b) CEO Report

The consent agenda, consisting of the meeting minutes of the July 19, 2023, Board of Directors meeting and the CEO report was presented for approval. There were no other comments or questions.

It was moved by Sharon Chamberlain, and seconded by Oscar Delgado, to approve the consent agenda as presented. The motion passed unanimously.

## 3. Administrative and Financial Reports

### a) Budget to Actual Draft YTD August 2023

Nancy Barklage reviewed the YTD financial report through August 2023. She reviewed the overall revenues and expenses, explaining that both were on target as budgeted for fiscal year 2023. She added that personnel costs were as expected but travel costs were slightly higher than expected. Ms. Barklage explained that the staff retreat and annual conference accounted for increased travel costs but they were expected to level off.

It was moved by Roxana Valeton, and seconded by Steve Flores, to accept the Budget-to-Actual Financial Report for YTD through August 2023. The motion passed unanimously.

### b) Financial Dashboard

Nancy Barklage presented the financial dashboard which provided an overview of revenues and expenses for July and August 2023. There were no questions or comments.

### c) Office Lease Update

Nancy Bowen updated the Board on the status of negotiations for a new office location and lease in the Carson City area. She explained that the lease at the current office location will end in January 2024.

#### **4. Election of Officers**

##### **a) Election of Officers 2023-24**

Nancy Bowen presented the process for election of officers for the 2023-24 Board term. Following past practice, the current vice-president, Steve Flores, was nominated for president; and the current secretary/treasurer, Walter Davis, was nominated as vice-president. Steve Flores nominated Teri Gilbert Eisenga for secretary/treasurer. There were no other nominations.

The ballot was presented to the members and the following were approved by unanimous vote as the board officers for 2023-24: Steve Flores for president, Walter Davis for vice-president, and Teri Gilbert Eisenga for secretary/treasurer.

#### **5. Board Calendar**

##### **a) Board Meeting Calendar for November 2023 – October 2024**

The proposed meeting dates for the 2023-24 meeting calendar were presented. Regular board meetings will be held virtually on November 16, 2023, January 17, 2024, May 15, 2024, and July 17, 2024. Two board retreats will be held as in-person full-day meetings. The first will be March 20, 2024, at a location to be determined. The second will be held in conjunction with the annual conference in Las Vegas with the date still to be finalized, likely in September 2024.

It was moved by Sharon Chamberlain, and seconded by Teri Gilbert Eisenga, to approve the board meeting calendar for 2023-24. The motion passed unanimously.

#### **6. Committees**

##### **a) Selection of Committee Members 2023-2024**

The Board was presented the current list of committees and their members. Board members were asked if they wanted to make any changes to the committees on which they were currently serving. As she will be the new secretary/treasurer, it was recommended that Teri Gilbert Eisenga be placed on the Finance Committee. No other changes were made.

Nancy Bowen explained that the Strategic Growth Committee will also include Network for the upcoming year. It was explained that the Finance Committee generally meets the week prior to each Board meeting; the Policy Committee is scheduled as needed.

It was moved by Walter Davis, and seconded by Steve Flores, to approve the Committee members for 2023-24 as presented, with Teri Gilbert Eisenga added to the Finance Committee. The motion passed unanimously.

#### **7. Staff Presentations**

NVPCA staff provided the Board with updates on their individual work, including how it relates to the strategic plan. Individual presentations were: NVPCA Primary Care Association Grant – Karen Ford Manza; Training: Planning and Evaluation – Brandi Johns; 2022 UDS Update - Steve Messinger; Quality Improvement and Peer Networks – Kim Lambrecht; NVPCA CHC Patient Centered Medical Home (PCMH) Journey – Dawn Gentsch; Workforce Development – Reema Naik; NVPCA's Reproductive Health Programs – Clara Umbe & Christina Garza; Data-Driven Advancement: Evolving Cybersecurity & Information Strategy at NVPCA - Jonathan McDowell; and Communications – James Godwin

#### **8. Policy Update**

Steve Messinger provided a summary of state and federal policy updates. He presented an overview of the financial issues being addressed at the federal level, particularly as they related to a potential government shut-down at the end of September.

**9. Lunch****10. Strategic Discussion****a) Health Center Network**

Andrew Principe of Starling Advisors presented information on value-based payment and why clinical integration has become the predominant model for health centers. Discussion included was a clinically integrated network could look like in Nevada; a deep dive into the process of integration, CIN operations and ROI potential; and the value of certain services in health centers such as payer relations and contracting, credentialing and provider enrollment, and shared clinical programming.

The members shared some of the challenges they believed would have to be addressed. It was decided that the group would continue to explore the proposal and requested receipt of additional information at a future meeting.

**11. Meeting Adjournment**

There being no further business, President CJ Hansen adjourned the meeting at 4:28 pm.

**NOTES**

<b>Next Meeting</b>	The next board meeting will be held virtually on Thursday, November 16, 2023.
<b>Approved By</b>	

**ROLL CALL**

President: C.J. Hansen, Canyonlands Healthcare	Present
Vice President: Steve Flores, Hope Christian Health Center	Present
Secretary/Treasurer: Walter Davis, Nevada Health Centers	Present
Sharon Chamberlain, Northern Nevada HOPES	Present
Oscar Delgado, Community Health Alliance	Present
Teri Gilbert Eisenga, Washoe Tribal Health Center	Present
Dr. Fermin Leguen, Southern Nevada Health District	Present
Mark Miyaoka, Silver State Health Services	Absent - Unexcused
John Packham, Office of Statewide Initiatives	Absent - Excused
Angela Quinn, FirstMed Health and Wellness Centers	Absent - Unexcused
David Robeck, Bridge Counseling Associates	Absent - Excused
Roxana Valetton, First Person Care Clinics	Present

## CEO report on the organization's activities and meetings towards achieving the NVPCA mission To advocate for, broaden, and strengthen the health center network.

September 15- November 12, 2023

### Policy -

- NVPCA CEO & Policy Director attended the Division of Health Care Financing and Policy (DHCFP) FQHC quarterly meeting late September. In the week following, the CEO & Policy Director met with DHCFP Deputy Administrator to provide feedback and suggestions on FQHC quarterly meeting format to ensure a productive effective meeting with the health centers.
- Staff attended the public hearing of the Department of Health and Human Services on amendments to the state plan for Medicaid services. Pursuant to the passing of Senate Bill 117 during the 82nd (2023) Legislative Session, the Nevada Medicaid State Plan is being revised to update the allowable providers who may supervise Community Health Workers (CHW). Additional providers are to include Dentist, Licensed Clinical Social Worker (LCSW), Licensed Marriage and Family Therapist (LMFT), Clinical Professional Counselor (CPC), Nurse Anesthetist and Nurse Midwife are being proposed to be allowed to supervise CHWs.
- NVPCA staff participated in the public workshop on the proposed changes to the Medicaid Services Manual Chapter 2900 FQHCs. There is great concern over the DHCFP decision that LCSW interns are not a reimbursable provider. NVPCA Policy Director will add this issue to the list of policy items to address during the 2024 Interim session and 2025 Legislative session.
- NVPCA CEO met with Stacie Weeks, DHCFP Administrator to discuss Medicaid's and NVPCA focus for the upcoming year, and where our organizations can collaborate. DHCFP plans to move away from PPS wrap payments and towards MCO Direct payment to FQHCs. NVPCA CEO will work with DHCFP on medicating potential pitfalls of this payment structure.
- NVPCA facilitated a successful MCO Roundtable on October 19. Over 40 participants from 4 managed care organizations, FQHCs, DHCFP and DWSS attended. The event was hosted in both Las Vegas and Carson City. The four topics discussed were attribution, quality measures, redetermination, and credentialing and provider enrollment. The next MCO Roundtable is scheduled for April 18, 2024.

### Organizational Excellence –

To increase communication and make access to relevant documents easier, we have created an NVPCA Board of Directors group page using Noddlepod. Instructions for Noddlepod usage will be provided during the strategic discussion portion of the November board meeting. A Board meeting archive has been created, as well as access to documents such as the bylaws, and conflict of interest.

- NVPCA staff are exploring the use of change management models for the implementation of the various elements of the strategic plan and work plan activities. The NVPCA Director of Health Center Informatics has enrolled in a Change Style Indicator course. Once the course is completed, she can provide technical assistance to staff and



members on measuring and understanding their individual preferred style in approaching change and in addressing change.

- The NVPCA Justice, Equity, Diversity, and Inclusion (JEDI), planning committee continues its work toward ensuring a welcoming and inclusive culture and climate. The JEDI Plan is being reviewed and revised. Change management will be utilized to outline implementation steps both for NVPCA and to provide support to health centers.

### Membership:

- NVPCA staff attended the grand opening of the Hope Christian Health Center mobile unit, and the R.E.A.C.H clinic opening in Las Vegas.
- Canyonland Healthcare celebrated their 50<sup>th</sup> anniversary October 26, 2023.

### MEMBERSHIP & DUES FY23 YTD



- NVPCA Annual Member Meeting was conducted on September 14<sup>th</sup>. Members voted on the Board of Directions up for re-election. No new board members were voted in.
- Silver State Health Services FQHC has a new interim CEO, Gary James. Mark Miyaoka was the previous CEO and NVPCA Board Member.
- NVPCA has not received any new member applications during the last two months.

### Community Engagement and Training Events:

- NVPCA has renewed the membership of the Human Services Network (HSN). The HSN was established in Northern Nevada and includes Community Services Agency, Silver State Health Insurance Exchange, Healthy Communities Coalition, and Northern Nevada HOPES.
- NVPCA has begun quarterly conversations with The Nevada Clean Energy Fund and Collective Energy to explore potential areas of collaboration including health centers' need for more technical and financial assistance to implement clean energy measures and take advantage of unprecedented levels of federal incentives and tax credits.
- Staff met with NFPRHA and Zuckerman Spaeder to discuss potential participation in a pilot program to identify unmet legal needs to assess and mitigate risk for sexual and reproductive health and research in Nevada.
- NVPCA CEO gave opening remarks at the National Association of Community Health Centers' FOM / IT Conference in Las Vegas. She also met with the new NACHC CEO, Dr. Kyu Rhee to discuss Nevada healthcare landscape and health center needs. Later in the day, she and Dr. Rhee toured the Hope Christian Health Center's Recuperative Care Center, and Dr. Rhee toured the MLK Health Center of the Nevada Health Center the following day.
- The NVPCA Annual Healthcare Conference was held on September 20-21, 2023. There were 110 attendees from across Nevada, and 24 exhibitors/vendors on site. A summary of attendees and session feedback is below:

<b>Conference Attendees</b>	
<b>Organizational Member Attendees</b>	
Canyonlands Healthcare	3
Community Health Alliance	13
First Person Care Clinic	5
Hope Christian Health Center	1
Nevada Health Centers	20
Northern Nevada HOPES	18
Southern Nevada Community Health Center	2
<b>Total Organizational Attendees</b>	<b>62</b>
<b>Other Attendees</b>	
Non-Members	14
Associate Members	5
Students	2
Speakers	14
NVPCA Staff	13
<b>Total Other Attendees</b>	<b>48</b>
<b>Total Attendees</b>	<b>110</b>
<b>Sponsors (24)</b>	
Sponsor Table Staff	41
<b>Grand Total</b>	<b>151</b>
<b>Registered</b>	<b>157</b>
<b>% Attended</b>	<b>96%</b>

**Session Feedback** – 253 session responses

**Top 4 Sessions** (session with highest total evaluation scores)

1. How to Respond to a Ransomware Attack, the Real-World Impact on a FQHC – Jake Wahrer
2. Sexual and Reproductive Health Equity Track: Is it or is it not: Syphilis, the Great Imitator – Ivy Spadone
3. Policy Perspectives – Steve Messinger, Joes Melendrez, Leah Case
4. Increasing Resilience Through Trauma-Informed, Mindfulness Programming – Kaleigh Mancha

- NVPCA will host a 2-day virtual Uniform Data System (UDS) training on December 11 and 12. Upon completion, participants should have for a full and comprehensive understanding of the complete UDS report.

### Program Management

- NVPCA conducted the annual REACCHH meeting on October 10. Topics of discussion included improving access to emergency contraception at REACCHH sites and improving Syphilis & Chlamydia screening.
- NVPCA is conducting demonstrations in partnership with AZARA for several MCOs. The purpose of these meetings is to propose transition of Anthem, Molina, and Silver Summit to the Azara platform.
- Staff virtually attended the 2023 National Reproductive Health Conference, and the in-person NFPRHA seasonal meeting.
- Dependent upon federal funding, a New Access Point (NAP) funding opportunity is due to be posted in Grants.gov on 12/12/23. NVPCA will notify members when the NAP funding opportunity goes live.
- NVPCA is on target to achieve its 2023-2024 BPHC PCA Work Plan activities. 80% of training sessions were accomplished during the annual health care conference.

**Mission:**  
**To advocate for, broaden, and strengthen the health center network**

**Nevada Primary Care Association  
 Organization Dashboard  
 11/9/2023**

ITEM 2C

**Strategic Plan 2023-2024**

<b>11</b> Priorities	<b>27</b> Goals	=	<b>14</b> Short term	+	<b>13</b> Continuing	<b>3</b> Not started	<b>1</b> Over due
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<b>Strategic Priorities</b>	<b>Pillar</b>	<b>Progress</b>	<b>Due Date</b>	<b>Notes</b>
1. Reduce time required for provider credentialing and payer credentialing.	Policy	15%	12/31/2023	Staff have met with NV Medic PCA
2. NVPCA will advocate for increased federal and state health center and complementary program funding.	Policy	33%	ongoing	NVPCA met with 6 Members o 2023.
3. NVPCA will increase cybersecurity compliance and training.	Org. Excellence	25%	9/1/2023	NVPCA has interviewed three waiting for final proposals.
4. NVPCA will implement Population Health Platform with up to three FQHCs.	Org. Excellence	25%	6/30/2024	NVPCA has signed MSA; HOPE agreement
5. NVPCA sets internal standards and benchmarks reviewed annually to be an employer of choice	Sustain. & Growth	33%	10/31/2023; 4/30/2024	Baseline staff satisfaction surv completed. 4.4/5 rating
6. NVPCA will increase financial sustainability through diversified funding sources that fulfil the associations' mission.	Sustain. & Growth	25%	6/30/2023; 6/30/2024	New funding acquired: \$12,500 Network; \$31,296 for BPHC
7. NVPCA will develop a comprehensive plan to support workforce development for both the PCA and CHC members	Sustain. & Growth	0%	6/30/2024	
8. NVPCA will increase education, training, and support to CHCs to create strategies to demonstrate value to employees and become an employer of choice	Member-ship	0%	6/30/2024	
9. NVPCA will collect workforce data to analyze and align health centers with workforce training programs and schools	Member-ship	15%	6/30/2024	NVPCA have interviewed FQHC
10. Better communicate the value of NVPCA membership	Outreach & Comm.	0%	2/1/2024	0
11. Reinforce NVPCA's reputation as "go to" expert of healthcare for uninsured and underinsured individuals.	Outreach & Comm.	33%	On going	Staff have created SmartSheet community engagement align and work plans

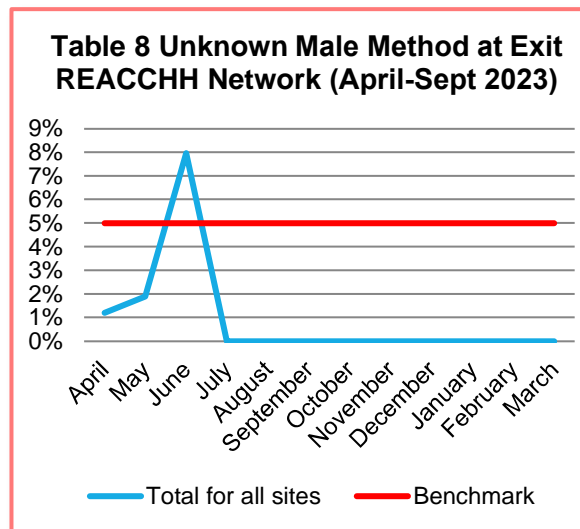
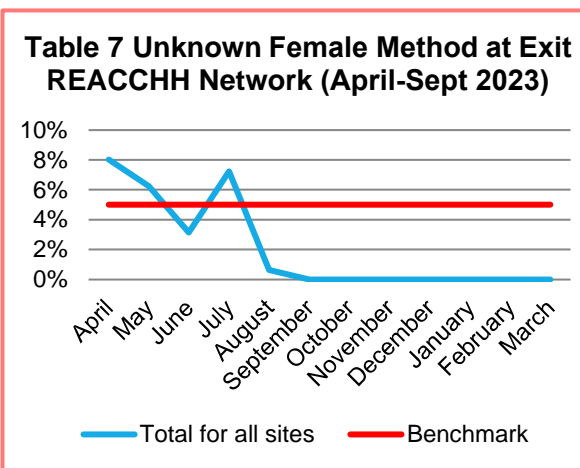
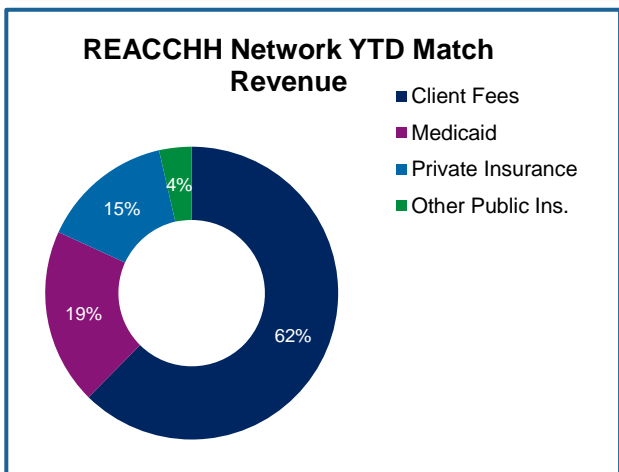
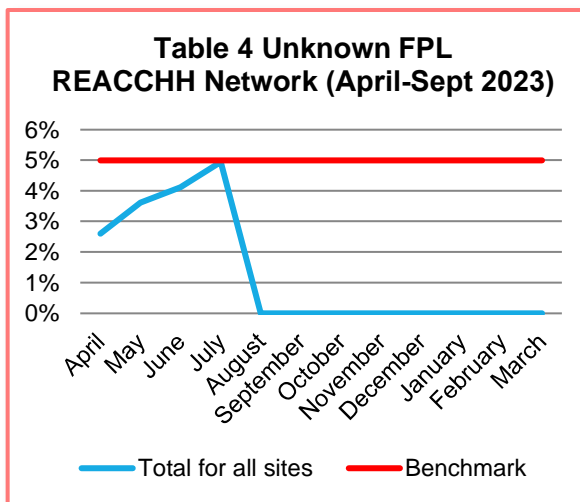
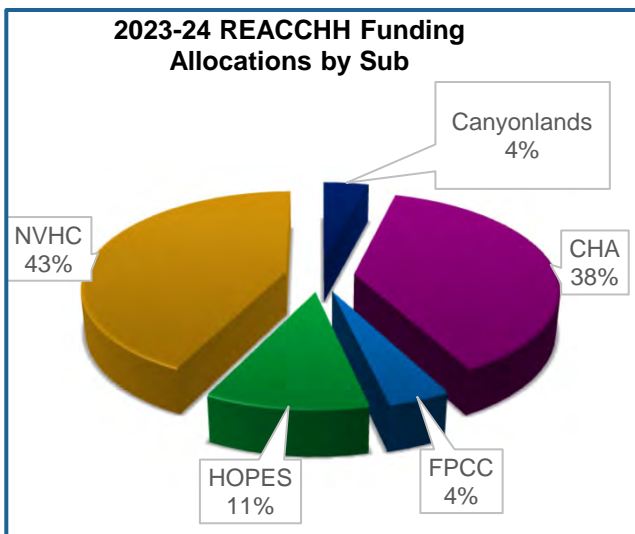


# NVPCA REACCHH Title X Contract Year Dashboard (YTD = September 2023<sup>1</sup>)

Contract Year: April 1, 2023 - March 31, 2024

**2023-2024 Contracted Funds**  
 Canyonlands, CHA, FPCC, NN HOPES, NVHC

**Data Quality - YTD Unknown Rates**  
 Quality Improvement Award Eligibility (4)



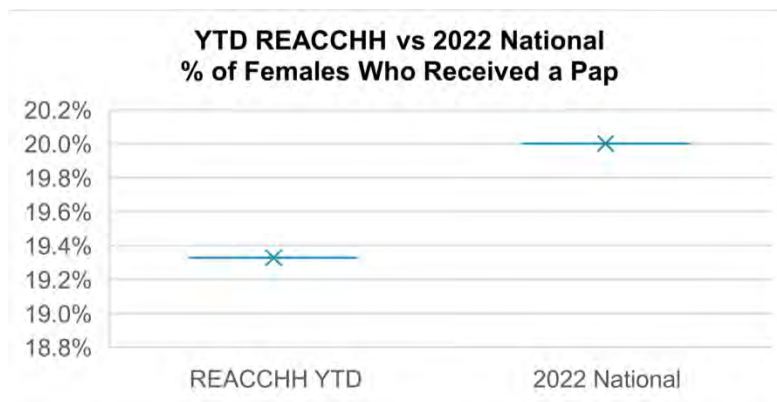
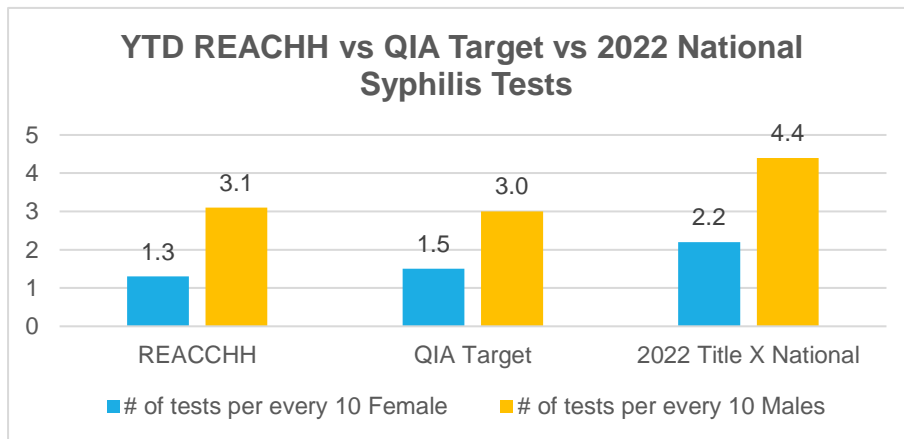
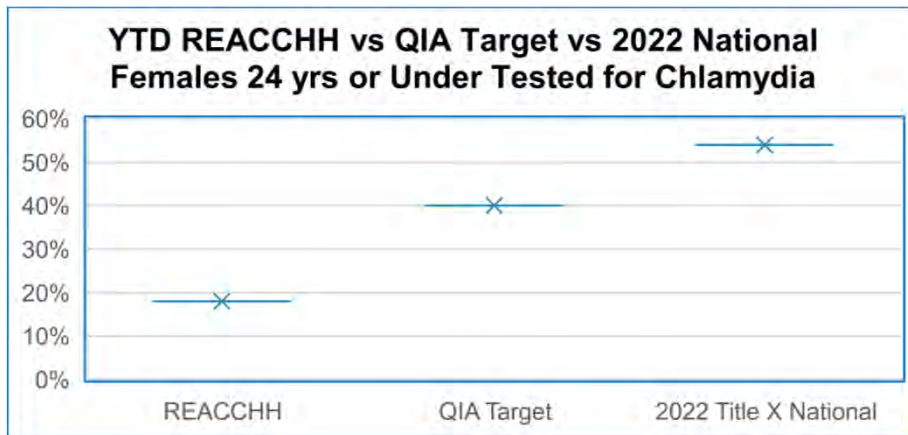
**At 50% of the contract year...**

**REACCHH Title X funds spent YTD = 52.2%**

**Title X Patients Served by REACCHH = 46.3% of total contracted**

4) Data submitted using the FPAR 2.0 template

**Clinical Quality Standards**  
*Quality Improvement Award Criteria (3)*



- Notes & Updates:**
1. Two of five subrecipients have not submitted patient data since July 2023 due to template and mapping challenges
  2. Quality Improvement Awards Period: 8/1-12/31/23
  3. Permanent sterilization (vasectomy) in northern NV by 3/31/24
  4. REACCHH Title X Noddlepod established/active since October 2023

Nevada Primary Care Association, Inc.

Report to the Board of Directors

June 30, 2023

DRAFT

## REPORT DATE, 2023

To the Board of Directors of  
Nevada Primary Care Association, Inc.  
Carson City, Nevada

We have audited the financial statements of Nevada Primary Care Association, Inc. (the Association, a nonprofit Association) for the year ended June 30, 2023, and we have issued our report thereon REPORT DATE, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 11, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Association are described in Note 1 to the financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates embodied in the Association's financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of functional expenses in Note 5 to the financial statements is based on management's estimate of employee hours devoted to each function.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has recorded post-closing entries identified in the attached schedule "Client Adjusting Journal Entries". The attached schedule "Adjusting Journal Entries" identifies a journal entry recorded by management as a result of our audit procedures.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We are required to communicate significant audit risks that we identify to those charged with governance. We have identified the risks of management override of controls and improper revenue recognition as audit risks, and we have addressed those risks during the normal course of the audit.

### Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors and management of Nevada Primary Care Association, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

**NVPCA**

Year End: June 30, 2023

Adjusting Journal Entries

Date: 7/1/2022 To 6/30/2023

**Auditor Adjusting Journal Entries**

Number	Date	Name	Account No	Debit	Credit
AJE 01	6/30/2023	Retained Earnings	4000	2	
AJE 01	6/30/2023	Other Direct Operating Expenses: Staff/Board Develo	6615		(2)

To agree beginning net assets to prior year Financial Statements

AJE02	6/30/2023	Deferred Income	2900	297,674	
AJE02	6/30/2023	Grant Revenues: Population Health Project	5030.6		(297,674)
To move income for Pop Health Project from deferred income to recognize in FY23 as restricted income					

**Client Adjusting Journal Entry**

DRAFT

**Nevada Primary Care Association, Inc.**

**Client Advisory Comment**

**June 30, 2023**

DRAFT

**REPORT DATE, 2023**

To the Board of Directors of  
Nevada Primary Care Association, Inc.  
Carson City, Nevada

In planning and performing our audit of the financial statements of Nevada Primary Care Association, Inc. (the Association) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Association's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following summarizes our client advisory comment and related recommendation:

**Revenue Recognition**

During our testwork of deferred revenue, we noted that the Association received approximately \$298,000 for the Population Health Project grant during the year ended June 30, 2023, which should have been recorded as a donor-restricted contribution. In order for a contribution to be deferred and recorded as a liability on the statement of financial position, conditions must be included in the contract that specify what barriers need to be overcome, and there must be a clause stating that unused funds must be returned to the grantor.

We recommend that the Association reviews contracts and grant agreements for these specific terms and conditions and document the required revenue recognition prior to preparing the financial statements.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Association, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

# **Nevada Primary Care Association, Inc.**

Financial Statements, Supplementary Information  
and Single Audit Reports

Year Ended June 30, 2023

DRAFT

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## Independent Auditors' Report

To the Board of Directors of  
Nevada Primary Care Association, Inc.  
Carson City, Nevada

### **Report on the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Nevada Primary Care Association, Inc. (the Association, a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, 2023, on our consideration of Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Association's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Association's internal control over financial reporting and compliance.

REPORT DATE, 2023

Nevada Primary Care Association, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2023

ASSETS

Cash	\$ 735,066
Grants receivable	202,855
Prepaid expenses and deposits	<u>23,383</u>
Total assets	<u><u>\$ 961,304</u></u>

LIABILITIES AND NET ASSETS

Liabilities:	
Accounts payable	\$ 315,587
Accrued payroll and related liabilities	40,438
Refundable advances	<u>10,574</u>
Total liabilities	366,599
Net assets:	
Without donor restrictions	221,781
With donor restrictions	<u>372,924</u>
Total net assets	<u>594,705</u>
Total liabilities and net assets	<u><u>\$ 961,304</u></u>

The accompanying notes are an integral part of these financial statements.

## Nevada Primary Care Association, Inc.

## STATEMENT OF ACTIVITIES

Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Federal and state grants	\$ 3,390,502	\$ 308,170	\$ 3,698,672
Training	23,158		23,158
Other income	110,022	75,250	185,272
Net assets released from purpose restrictions	<u>91,496</u>	<u>(91,496)</u>	
Total revenue and support	3,615,178	291,924	3,907,102
Expenses:			
Salaries and wages	937,922		937,922
Payroll taxes and benefits	207,396		207,396
Professional services	2,371		2,371
Grants to other agencies	1,660,117		1,660,117
Contract services	333,991		333,991
Database management	3,961		3,961
Conferences and meetings	113,223		113,223
Minor equipment	2,304		2,304
Printing and postage	1,427		1,427
Occupancy	63,379		63,379
Supplies	16,434		16,434
Travel and training	134,219		134,219
Other expenses	<u>93,450</u>		<u>93,450</u>
Total expenses	<u>3,570,194</u>		<u>3,570,194</u>
Change in net assets	44,984	291,924	336,908
Net assets, beginning of year	<u>176,797</u>	<u>81,000</u>	<u>257,797</u>
Net assets, end of year	<u>\$ 221,781</u>	<u>\$ 372,924</u>	<u>\$ 594,705</u>

The accompanying notes are an integral part of these financial statements.

## Nevada Primary Care Association, Inc.

## STATEMENT OF CASH FLOWS

Year Ended June 30, 2023

Cash flows from operating activities:	
Change in net assets	\$ 336,908
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Changes in:	
Grants receivable	246,512
Prepaid expenses and deposits	3,769
Accounts payable	17,090
Accrued payroll and related liabilities	5,555
Refundable advances	<u>(40,067)</u>
Net cash provided by operating activities	569,767
Cash, beginning of year	<u>165,299</u>
Cash, end of year	<u><u>\$ 735,066</u></u>

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The accompanying notes are an integral part of these financial statements.

## Nevada Primary Care Association, Inc.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

## NOTE 1 – BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nevada Primary Care Association, Inc. (the Association) is a nonprofit corporation organized in 1995 under the laws of the State of Nevada. The Association advocates for and provides grants to community based health centers which provide accessible, quality, comprehensive primary care services to Nevada's medically underserved and indigent populations.

The Association's Board of Directors includes representatives from Nevada's Federally Qualified Health Centers (FQHCs), primary health care providers and other organizations supporting comprehensive primary health care services to underserved populations, regardless of each patient's ability to pay.

The significant accounting policies of the Association follow:

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) topic of *Not-for-Profit Entities*, requiring the Association to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. On June 30, 2023, the Association had \$372,924 of net assets with donor restrictions.

Use of Estimates: In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## Nevada Primary Care Association, Inc.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

## NOTE 1 – BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Grants Receivable: The Association recognizes grants as support when eligible costs are incurred or revenues are earned. A receivable is recorded when grant expenses are incurred or contracted services have been provided, but reimbursement has not been received by the Association.

Refundable Advances: Cost reimbursement grants received in advance of related expenses being incurred are recorded as refundable advances, and they are recognized as revenue when allowable expenses are incurred.

Office Equipment: Office equipment is stated at cost, or if donated, at the estimated fair value on the date received. Office equipment costing \$5,000 or more is capitalized. Depreciation is recorded over the assets' estimated useful lives of 3-7 years, using the straight-line method. At June 30, 2023, the Association's office equipment was fully depreciated.

Grants and Contributions: Contributions are reported in accordance with the FASB ASC subtopic of *Revenue Recognition for Not-for-Profit Entities*. Contributions received are recorded as net assets without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. All donor restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor restricted conditional grants whose restrictions are met in the same reporting period are reported as net assets without donor restrictions.

Functional Expense Allocation: The costs of providing various programs and other activities is presented on a functional basis in Note 5. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes: The Association is a Nevada nonprofit corporation and is exempt from federal income taxes as an organization described under Section 501(c)(3) of the Internal Revenue Code.

Subsequent Events: The Association has evaluated subsequent events through REPORT DATE, 2023, the date which the financial statement were issued.

## Nevada Primary Care Association, Inc.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

## NOTE 2 - LIQUIDITY AND AVAILABILITY

The Association monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Association has the following financial assets that could readily be made available within one year of fiscal year end to fund expenses without limitations:

Total financial assets included in current assets:

Cash	\$ 735,066
Grants receivable	<u>202,855</u>
Total financial assets included in current assets	937,921

Less amounts unavailable for general expenditure within one year:

Net assets with donor restrictions	<u>(372,924)</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 564,997</u></u>

In addition to financial assets available to meet general expenditures over the year, the Association operates with a balanced budget and anticipates covering its general expenditures by collecting grants and other income.

## NOTE 3 – CONCENTRATIONS

During the year ended June 30, 2023, the Association received 85% of its total revenue from DHHS federal grants, and 73% of its grants receivable were due from DHHS at June 30, 2023. There have not been any substantial changes to the Association's grant funding that would significantly impact operations in the near future. Changes in grant funding levels could have a significant impact on the Association's future revenues.

## NOTE 4 - OPERATING LEASES

The Association has noncancellable operating leases for its facilities, office equipment and vehicles with varying monthly lease payments due through 2025. During the year ended June 30, 2023, expenses incurred on these leases totaled \$51,947, which is included in occupancy expense on the Statement of Activities. Future minimum payments on noncancellable operating leases were as follows at June 30, 2023:

Years ending June 30,	
2024	\$ 34,861
2025	<u>4,655</u>
	<u><u>\$ 39,516</u></u>

## Nevada Primary Care Association, Inc.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

## NOTE 5 - FUNCTIONAL EXPENSE ALLOCATION

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include: occupancy which is allocated on a square footage basis; payroll and related expenses, professional services, contract services, database management, conferences and meetings, minor equipment, printing and postage, supplies, travel and training, supporting staff, and other which are allocated on the basis of estimates of time and effort.

The following summarizes Association's expenses by function for the year ended June 30, 2023:

	Assistance to FQHC's	General and administrative	Total
Salaries and wages	\$ 844,130	\$ 93,792	\$ 937,922
Payroll taxes and benefits	186,656	20,740	207,396
Professional services	2,134	237	2,371
Grants to other agencies	1,660,117		1,660,117
Contract services	300,592	33,399	333,991
Database management	3,565	396	3,961
Conferences and meetings	101,901	11,322	113,223
Minor equipment	2,074	230	2,304
Printing and postage	1,284	143	1,427
Occupancy	57,041	6,338	63,379
Supplies	14,791	1,643	16,434
Travel and training	120,797	13,422	134,219
Other expenses	84,105	9,345	93,450
Total expenses	<u>\$ 3,379,187</u>	<u>\$ 191,007</u>	<u>\$ 3,570,194</u>

## Nevada Primary Care Association, Inc.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

## NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions activity for the year ended June 30, 2023 is as follows:

	<u>Beginning Balance</u>	<u>Contributions</u>	<u>Releases</u>	<u>Ending Balance</u>
2022 Annual Conference sponsorships	\$ 81,000		\$ (81,000)	
2023 Annual Conference sponsorships		\$ 75,250		\$ 75,250
Population Health Project		308,170	(10,496)	297,674
Total	<u>\$ 81,000</u>	<u>\$ 383,420</u>	<u>\$ (91,496)</u>	<u>\$ 372,924</u>

## NOTE 7 - RETIREMENT PLAN

The Association sponsors a SIMPLE IRA retirement plan (the Plan) that provides for a discretionary matching contribution for each participant up to 3% of the employee's compensation. The Association contributed \$26,131 to the Plan during the year ended June 30, 2023.

## NOTE 8 - CONDITIONAL CONTRIBUTIONS AND GRANTS

The Association received conditional contributions and grants during the fiscal year ending June 30, 2023. Conditional contributions and grants are recorded when the donor-imposed conditions are substantially met. Certain conditions are required to be met by the Association in the subsequent years in order to earn and receive these amounts. As of June 30, 2023, amounts awarded but not yet earned totaled \$3,112,330. While management believes that the Association will meet these conditions, they had not been met as of the year ended June 30, 2023. Accordingly, no amount has been recorded for these conditional contributions and grants as a receivable in these financial statements.

SUPPLEMENTARY INFORMATION

DRAFT

Nevada Primary Care Association, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2023

<u>Federal / Grantor/Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listings Number</u>	<u>Program Cluster</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through Sub-recipients</u>
U.S. Department of Health and Human Services:					
Technical and Non-Financial Assistance to Health Centers	93.129	N/A	N/A	\$ 884,193	
COVID-19: Technical and Non-financial Assistance to Health Centers	93.129	N/A	N/A	<u>134,225</u>	
Total 93.129				1,018,418	
Family Planning Services	93.217	N/A	N/A	2,093,285	\$ 1,500,458
Maternal and Child Health Federal Consolidated Programs	93.110	N/A	N/A	44,813	
Grants for New and Expanded Services under the Health Center Program	93.527	Health Centers Program	N/A	51,285	
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	N/A	N/A	<u>119,121</u>	<u>77,803</u>
Total U.S. Department of Health and Human Services				<u>3,326,922</u>	<u>1,578,261</u>
Total Expenditures of Federal Awards				<u>\$ 3,326,922</u>	<u>\$ 1,578,261</u>

The accompanying notes are an integral part of this schedule.

## Nevada Primary Care Association, Inc.

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2023

## NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Association, and is presented on the accrual basis of accounting, except for amounts passed through to other agencies, which are presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

## NOTE 2 - FEDERAL ASSISTANCE LISTINGS NUMBERS

The program titles and Federal Assistance Listings (FAL) numbers were obtained from the federal or pass-through grantor or the *2023 Federal Assistance Listings*. When no Federal Assistance Listings Number has been assigned to a program, the two digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the 2-digit federal agency identifier and the word "unknown" were used.

## NOTE 3 - INDIRECT COST RATE

The Association has elected not to use the 10 percent de minimis cost rate as allowed under the Uniform Guidance.

## NOTE 4 - SUBRECIPIENTS

The Association passed through \$1,500,458 and \$77,803 of federal funding (FAL 93.217) and (FAL 93.092) respectively, to subrecipients during the year ended June 30, 2023.

Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors of  
Nevada Primary Care Association, Inc.  
Carson City, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Nevada Primary Care Association, Inc. (the Association, a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated REPORT DATE, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

REPORT DATE, 2023

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Independent Auditors' Report on Compliance for each Major Program  
and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of  
Nevada Primary Care Association, Inc.  
Carson City, Nevada

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Nevada Primary Care Association, Inc.'s (the Association, a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Association's major federal programs for the year ended June 30, 2023. The Association's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Association complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Association's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Association's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Association's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Association's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Association's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Association's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control over compliance. Accordingly, no such opinion is expressed.

## Report on Internal Control Over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT DATE, 2023

Nevada Primary Care Association, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditor's report issued:	<u>Unmodified</u>		
Is a going concern emphasis-of-matter paragraph included in the auditors' report	_____ yes	<u>  X  </u> no	
Internal control over financial reporting:			
Material weakness(es) identified in internal control over financial reporting?	_____ yes	<u>  X  </u> no	
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes	<u>  X  </u> none reported	
Noncompliance material to the financial statements noted?	_____ yes	<u>  X  </u> no	

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	_____ yes	<u>  X  </u> no	
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ yes	<u>  X  </u> none reported	
Type of auditors' report on compliance for major programs:	<u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	<u>  X  </u> no	

Identification of major programs:

<u>Federal Assistance Listings Number</u>	<u>Name of Federal Programs or Cluster</u>
93.217	Family Planning Services

Dollar threshold used to distinguish between type A and type B programs:	<u>\$750,000</u>		
Auditee qualified as low-risk auditee?	<u>  X  </u> yes	_____ no	
Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2 CFR 200.511(b)?	_____ yes	<u>  X  </u> no	

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

Form **990**

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047  
**2022**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2022 calendar year, or tax year beginning **07/01/22**, and ending **06/30/23**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NEVADA PRIMARY CARE ASSOCIATION</b>		<b>D</b> Employer identification number <b>88-0336974</b>
	Doing business as		<b>E</b> Telephone number <b>775-887-0417</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>755 N ROOP STREET STE 211</b>		
City or town, state or province, country, and ZIP or foreign postal code <b>CARSON CITY NV 89701</b>		<b>G</b> Gross receipts\$ <b>3,907,102</b>	

**F** Name and address of principal officer:  
**NANCY BOWEN**  
**755 N ROOP ST STE 211**  
**CARSON CITY NV 89701**

**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

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **WWW.NVPCA.ORG**  
**K** Form of organization:  Corporation  Trust  Association  Other

**H(c)** Group exemption number  
**L** Year of formation: **1995** **M** State of legal domicile: **NV**

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)		<b>3</b>	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)		<b>4</b>	<b>11</b>
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)		<b>5</b>	<b>14</b>
	<b>6</b> Total number of volunteers (estimate if necessary)		<b>6</b>	<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12		<b>7a</b>	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 1		<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	<b>3,453,335</b>	Current Year <b>3,808,172</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)		<b>13,225</b>	<b>23,158</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)			<b>8,105</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>85,463</b>	<b>67,667</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<b>3,552,023</b>	<b>3,907,102</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>1,782,189</b>	<b>1,658,768</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>959,074</b>	<b>1,145,318</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>693,900</b>	<b>766,108</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		<b>3,435,163</b>	<b>3,570,194</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12		<b>116,860</b>	<b>336,908</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	<b>641,818</b>	End of Year <b>961,304</b>
	<b>21</b> Total liabilities (Part X, line 26)		<b>384,021</b>	<b>366,599</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		<b>257,797</b>	<b>594,705</b>

## 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**  
Signature of officer: **STEVE FLORES** VICE PRESIDENT  
Date: \_\_\_\_\_  
Type or print name and title

**Paid Preparer Use Only**  
Print/Type preparer's name: **RACHEL LOCKE, CPA** Preparer's signature: **RACHEL LOCKE, CPA** Date: **11/08/23** Check  if self-employed PTIN: **P00450405**  
Firm's name: **FESTER & CHAPMAN, PLLC** Firm's EIN: **82-1455657**  
Firm's address: **9019 E. BAHIA DR STE 100 SCOTTSDALE, AZ 85260** Phone no.: **602-264-3077**

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**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:

**SEE SCHEDULE O**

**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  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  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 \$ **3,379,186** including grants of \$ **1,658,768** ) (Revenue \$ **23,158** )

**TECHNICAL AND NON-FINANCIAL ASSISTANCE TO COMMUNITY HEALTH CENTERS TO IMPROVE THE HEALTH STATUS OF NEVADA'S MEDICALLY UNDERSERVED AND INDIGENT POPULATION UNDER HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA) SECTION 330(F) PHS ACT. FULFILLED REQUIREMENTS OF TITLE X GRANT TO INSURE SUB-RECIPIENTS PROVIDED FAMILY PLANNING SERVICES AND OUTREACH ACTIVITIES TO CREATE HEALTHY INDIVIDUALS, FAMILIES AND COMMUNITIES.**

**DRAFT**

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

**N/A**

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

**N/A**

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **3,379,186**

**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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
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?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>		X
25b			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? <i>If "Yes," complete Schedule L, Part II</i>		X
26			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? <i>If "Yes," complete Schedule L, Part III</i>		X
27			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? <i>If "Yes," complete Schedule L, Part IV</i>		X
28a			X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b			X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
29			X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
32			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? <i>If "Yes," complete Schedule R, Part I</i>		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
35b			
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36			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? <i>If "Yes," complete Schedule R, Part VI</i>		X
37			X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	
38		X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check 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		
1a			8
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No		
<b>2a</b>	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	<b>2a</b>	<b>14</b>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<input checked="" type="checkbox"/>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	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)?	<b>4a</b>			<input checked="" type="checkbox"/>
<b>b</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).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<input checked="" type="checkbox"/>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<input checked="" type="checkbox"/>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	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?	<b>6a</b>			<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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?	<b>7a</b>			<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<input checked="" type="checkbox"/>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<input checked="" type="checkbox"/>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<input checked="" type="checkbox"/>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</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	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	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 instructions and file Form 4720, Schedule N.	<b>15</b>			<input checked="" type="checkbox"/>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<input checked="" type="checkbox"/>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, 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.	<b>17</b>			

**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**

		Yes	No
<b>1a</b>	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.		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	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?		<b>X</b>
<b>3</b>	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?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	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?		<b>X</b>
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<b>X</b>	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	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.		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<b>X</b>
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		<b>X</b>
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>b</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?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 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

**NANCY BOWEN**  
**CARSON CITY**

**755 N. ROOP STREET #211**

**NV 89701**

**775-887-0417**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check 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 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) NANCY BOWEN EXECUTIVE DIRECTOR	40.00 0.00			X				157,013	0	4,765
(2) CHRISTOPHER HANSEN PRESIDENT	2.00 0.00	X		X				0	0	0
(3) STEVE FLORES VICE PRESIDENT	2.00 0.00	X		X				0	0	0
(4) WALTER DAVIS SECRETARY/TREASURER	2.00 0.00	X		X				0	0	0
(5) SHARON CHAMBERLAIN DIRECTOR	2.00 0.00	X						0	0	0
(6) OSCAR DELGADO DIRECTOR	2.00 0.00	X						0	0	0
(7) ROXANA VALETON DIRECTOR	2.00 0.00	X						0	0	0
(8) DR FERMIN LEGUEN DIRECTOR	2.00 0.00	X						0	0	0
(9) ANGELA QUINN DIRECTOR	2.00 0.00	X						0	0	0
(10) DAVE ROBECK DIRECTOR	2.00 0.00	X						0	0	0
(11) JOHN PACKHAM DIRECTOR	2.00 0.00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(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			
(12) <b>TERI GILBERT-EISENGA</b> ..... <b>DIRECTOR</b>	<b>2.00</b> ..... <b>0.00</b>	<b>X</b>						<b>0</b>	<b>0</b>	<b>0</b>
<b>DRAFT</b>										
<b>1b Subtotal</b> .....							<b>157,013</b>		<b>4,765</b>	
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							<b>157,013</b>		<b>4,765</b>	

**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 **1**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		<b>X</b>
<b>4</b> 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> .....	<b>X</b>	
<b>5</b> 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> .....		<b>X</b>

**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 **0**

**Part VIII Statement of Revenue**

Check 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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>	26,250					
	<b>c</b> Fundraising events	<b>1c</b>						
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>	3,498,576					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	283,346					
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$					
	<b>h Total.</b> Add lines 1a-1f			3,808,172				
	<b>Program Service Revenue</b>	<b>2a</b> TRAINING	Business Code	611430	23,158	23,158		
<b>b</b>								
<b>c</b>								
<b>d</b>								
<b>e</b>								
<b>f</b> All other program service revenue								
<b>g Total.</b> Add lines 2a-2f				23,158				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			8,105			8,105	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6a</b> Gross rents	(i) Real	DR					
		(ii) Personal						
	<b>b</b> Less: rental expenses	<b>6b</b>						
	<b>c</b> Rental inc. or (loss)	<b>6c</b>						
	<b>d</b> Net rental income or (loss)							
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities						
		(ii) Other						
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>						
	<b>c</b> Gain or (loss)	<b>7c</b>						
<b>d</b> Net gain or (loss)								
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18								
	<b>8a</b>							
<b>b</b> Less: direct expenses	<b>8b</b>							
<b>c</b> Net income or (loss) from fundraising events								
<b>9a</b> Gross income from gaming activities. See Part IV, line 19								
	<b>9a</b>							
<b>b</b> Less: direct expenses	<b>9b</b>							
<b>c</b> Net income or (loss) from gaming activities								
<b>10a</b> Gross sales of inventory, less returns and allowances								
	<b>10a</b>							
<b>b</b> Less: cost of goods sold	<b>10b</b>							
<b>c</b> Net income or (loss) from sales of inventory								
<b>Miscellaneous Revenue</b>	<b>11a</b> OTHER	Business Code	624110	67,667	67,667			
	<b>b</b>							
	<b>c</b>							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a-11d			67,667				
<b>12 Total revenue.</b> See instructions			3,907,102	90,825	0	8,105		

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	<b>1,658,768</b>	<b>1,658,768</b>		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	<b>157,013</b>	<b>141,312</b>	<b>15,701</b>	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>780,909</b>	<b>702,818</b>	<b>78,091</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	<b>26,131</b>	<b>23,518</b>	<b>2,613</b>	
<b>9</b> Other employee benefits	<b>104,928</b>	<b>94,435</b>	<b>10,493</b>	
<b>10</b> Payroll taxes	<b>76,337</b>	<b>68,703</b>	<b>7,634</b>	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	<b>2,371</b>	<b>2,134</b>	<b>237</b>	
<b>c</b> Accounting	<b>19,000</b>	<b>17,100</b>	<b>1,900</b>	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	<b>1,425</b>	<b>1,282</b>	<b>143</b>	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>63,379</b>	<b>57,041</b>	<b>6,338</b>	
<b>17</b> Travel	<b>134,219</b>	<b>120,797</b>	<b>13,422</b>	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	<b>113,224</b>	<b>101,901</b>	<b>11,323</b>	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> 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.)				
<b>a</b> CONTRACT SERVICES MGT	<b>333,991</b>	<b>300,592</b>	<b>33,399</b>	
<b>b</b> OTHER OPERATING EXPENSES	<b>74,450</b>	<b>67,005</b>	<b>7,445</b>	
<b>c</b> SUPPLIES	<b>16,434</b>	<b>14,791</b>	<b>1,643</b>	
<b>d</b> DATABASE MANAGEMENT	<b>3,961</b>	<b>3,565</b>	<b>396</b>	
<b>e</b> All other expenses	<b>3,654</b>	<b>3,424</b>	<b>230</b>	
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>3,570,194</b>	<b>3,379,186</b>	<b>191,008</b>	<b>0</b>
<b>26</b> 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	165,299	1	735,066
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	449,367	3	202,855
	4	Accounts receivable, net		4	
	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	27,152	9	23,383
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,328		
	b	Less: accumulated depreciation	10b 16,328	10c	
	11	Investments—publicly traded securities		11	
	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	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	641,818	16	961,304	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	333,380	17	356,025
	18	Grants payable		18	
	19	Deferred revenue		19	
	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	50,641	25	10,574
	26	<b>Total liabilities.</b> Add lines 17 through 25	384,021	26	366,599
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	176,797	27	221,781
	28	Net assets with donor restrictions	81,000	28	372,924
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	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	<b>Total net assets or fund balances</b>	257,797	32	594,705
33	<b>Total liabilities and net assets/fund balances</b>	641,818	33	961,304	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>3,907,102</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>3,570,194</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>336,908</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>257,797</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>594,705</b>

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b>		
Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>		<b>X</b>
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:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>2b</b>	<b>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:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>2c</b>	<b>X</b>	
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.		
<b>3a</b>	<b>X</b>	
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?		
<b>3b</b>	<b>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		

**DRAFT**

SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization: NEVADA PRIMARY CARE ASSOCIATION; Employer identification number: 88-0336974

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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
10 X 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.
11 An organization organized and operated exclusively to test for public safety.
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).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s).
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Rows (A) through (E) and 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

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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 2022 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2021 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,846,137	3,133,301	3,927,048	3,453,335	3,781,922	16,141,743
<b>2</b> 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	45,617	24,145	20,395	98,688	23,158	212,003
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	1,891,754	3,157,446	3,947,443	3,552,023	3,805,080	16,353,746
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						16,353,746

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6	1,891,754	3,157,446	3,947,443	3,552,023	3,805,080	16,353,746
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					8,105	8,105
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b					8,105	8,105
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	1,891,754	3,157,446	3,947,443	3,552,023	3,813,185	16,361,851
<b>14 First 5 years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	99.95 %
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	<b>16</b>	100.00 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2022.** 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—2021.** 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 on 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

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Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			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	<b>Distributable Amount.</b> 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)

Table with 2 columns: Section D - Distributions (lines 1-10) and Current Year. Rows include amounts paid to supported organizations, administrative expenses, and total annual distributions.

Table with 4 columns: Section E - Distribution Allocations (see instructions), (i) Excess Distributions, (ii) Underdistributions Pre-2022, and (iii) Distributable Amount for 2022. Rows include distributable amount for 2022, underdistributions, and excess distributions carryover.

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**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.)

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**Schedule B  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization <b>NEVADA PRIMARY CARE ASSOCIATION</b>	Employer identification number <b>88-0336974</b>
--	---

Organization type (check one):

- |                    |   |
|--------------------|---|
| <b>Filers of:</b>  | <b>Section:</b>   |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)( <b>3</b> ) (enter number) organization                        |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation |
|                    | <input type="checkbox"/> 527 political organization   |
| Form 990-PF        | <input type="checkbox"/> 501(c)(3) exempt private foundation  |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation            |
|                    | <input type="checkbox"/> 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.

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**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).

Name of organization

**NEVADA PRIMARY CARE ASSOCIATION**

Employer identification number

**88-0336974**

**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
1	CENTENE CORPORATE 7700 FORSYTH BLVD ST LOUIS MO 63105	\$ 228,170	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	OFFICE OF POPULATION AFFAIRS TITLE X FAMILY PLANNING SERVICES 200 INDEPENDENCE AVENUE S.W. WASHINGTON DC 20201	\$ 2,093,285	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	HRSA BUREAU OF MATERNAL AND CHILD HEALTH HEALTHY TOMORROWS PARTNERSHIP 5600 FISHERS LANE ROCKVILLE MD 20857	\$ 44,813	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	HRSA BUREAU OF PRIMARY HEALTH CARE STATE PRIMARY CARE ASSOCIATION 5600 FISHERS LANE ROCKVILLE MD 20857	\$ 884,193	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	HRSA AMERICAN RESCUE PLAN ACT FUNDING FOR PCAS 5600 FISHERS LANE ROCKVILLE MD 20857	\$ 134,225	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ARIZONA ASSOCIATION OF COMMUNITY HEALTH CENTERS, INC 700 E JEFFERSON ST STE 100 PHOENIX AZ 85034	\$ 51,285	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

NEVADA PRIMARY CARE ASSOCIATION

Employer identification number

88-0336974

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	BUREAU OF CHILD, FAMILY, AND COMMUNITY WELLNESS PERSONAL RESPONSIBILITY 4150 TECHNOLOGY WAY STE 210 CARSON CITY NV 89706	\$ 119,121	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	THE LEONA M. AND HARRY B. HELMSLEY CHARITABLE TRUST 230 PARK AVENUE SUITE 659 NEW YORK NY 10169	\$ 36,654	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	HUNTSMAN CANCER INSTITUTE - UNIVERSITY OF UTAH 2000 CIRCLE OF HOPE SALT LAKE CITY UT 84142	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	ANTHEM, INC 3075 VANDERCAR WAY CINCINNATI OH 45209	\$ 110,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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SCHEDULE D (Form 990)

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

2022

Open to Public Inspection

Name of the organization

Employer identification number

NEVADA PRIMARY CARE ASSOCIATION

88-0336974

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, acreage, and monitoring expenses.

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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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**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:

- c** Beginning balance .....
- d** Additions during the year .....
- e** Distributions during the year .....
- f** Ending balance .....

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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 on Part XIII

**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
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> 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 .....
- (ii)** Related organizations .....

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

**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
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		<b>16,328</b>	<b>16,328</b>	
<b>e</b> Other .....				

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

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

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**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**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) <b>REFUNDABLE ADVANCES</b>	<b>10,574</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>10,574</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 XIII** Supplemental Information *(continued)*

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**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**NEVADA PRIMARY CARE ASSOCIATION**

Employer identification number  
**88-0336974**

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	NORTHERN NEVADA HOPES 467 RALSTON STREET RENO NV 89503	86-0865357	3	201,386		FMV		OUTREACH/ENROLLMENT
(2)	NEVADA HEALTH CENTERS 3325 RESEARCH WAY CARSON CITY NV 89706	94-3199117	3	697,882		FMV		OUTREACH/ENROLLMENT
(3)	COMMUNITY HEALTH ALLIANCE 5250 NEIL RD, STE 103 RENO NV 89503	88-0293149	3	556,776		FMV		OUTREACH/ENROLLMENT
(4)	FIRST PERSON CARE CLINICS 1200 S 4TH ST #111 LAS VEGAS NV 89104	46-2155118	3	89,900		FMV		OUTREACH/ENROLLMENT
(5)	CANYONLANDS HEALTH CARE PO BOX 1625 PAGE AZ 86040	86-0350153	3	81,359		FMV		OUTREACH/ENROLLMENT
(6)	GE MEDICAL SYSTEMS ULTRASOUND PRIMA PO BOX 74008831 CHICAGO IL 60674	92-0192942	3	31,465		FMV		MEDICAL EQUIPMENT
(7)								
(8)								
(9)								

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3 Enter total number of other organizations listed in the line 1 table ▶

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

Schedule I (Form 990) (2022)

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

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PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

NVPCA MONITORS SUBCONTRACTORS' WORK AND PROGRESS THROUGH FINANCIAL REPORTS,

DELIVERABLE REPORTS AND MONTHLY PHONE CALLS. THE PROGRAM MANAGER AND

PROGRAM DIRECTOR ARE IN REGULAR CONTACT WITH SUBCONTRACTORS TO LEARN OF ANY

CHALLENGES AND SUCCESSES THEY ARE HAVING. A COPY OF REPORTS ARE KEPT

ELECTRONICALLY ON THE NVPCA SERVER, AND ACCOUNTING RECORDS ARE KEPT IN THE

ACCOUNTING FILES PER THE DOCUMENT RETENTION POLICY.

**SCHEDULE J**  
**(Form 990)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

**NEVADA PRIMARY CARE ASSOCIATION**

Employer identification number

**88-0336974**

**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.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> 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.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> 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? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- 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? .....
- b** Any related organization? .....
- 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? .....
- b** Any related organization? .....
- 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)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

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**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 <b>NANCY BOWEN</b> <b>EXECUTIVE DIRECTOR</b>	(i)	157,013	0	0	4,765	0	161,778	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
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)							

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**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.

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**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

**NEVADA PRIMARY CARE ASSOCIATION**

Employer identification number

**88-0336974**

**FORM 990 - ORGANIZATION'S MISSION**

AS NEVADA'S FEDERALLY DESIGNATED PRIMARY CARE ASSOCIATION, NVPCA PROMOTES  
ACCESS TO AFFORDABLE, COMPREHENSIVE & QUALITY HEALTH CARE FOR NEVADA'S  
UNDERSERVED POPULATIONS. WE SUPPORT & ADVOCATE ON BEHALF OF MEMBER  
COMMUNITY HEALTH CENTERS, TRIBAL HEALTH CLINICS AND OTHER HEALTH CARE  
SAFETY NET PROVIDERS THROUGHOUT THE STATE.

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990**

A DRAFT OF FORM 990 IS DISCUSSED BY THE BOARD TREASURER AT A MONTHLY  
MEETING.

**DRAFT**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY**

ALL BOARD MEMBERS SIGN THE POLICY ON AN ANNUAL BASIS.

**FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL**

SALARY SURVEY COMPARISON WAS CONDUCTED FOR ALL POSITIONS.

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**

THE GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

**Federal Asset Report**

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
I	FIXED ASSETS	12/31/11	16,328			X	0	5 HY 200DB	16,328	0
			<u>16,328</u>				<u>0</u>		<u>16,328</u>	<u>0</u>
	<b>Grand Totals</b>		16,328				0		16,328	0
	<b>Less: Dispositions and Transfers</b>		0				0		0	0
	<b>Less: Start-up/Org Expense</b>		0				0		0	0
	<b>Net Grand Totals</b>		<u>16,328</u>				<u>0</u>		<u>16,328</u>	<u>0</u>

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**AZ Asset Report**

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	AZ Prior	AZ Current	Federal Current	Difference Fed - AZ
<b>Other Depreciation:</b>								
I	FIXED ASSETS	12/31/11	0	0	0	0	0	0
	<b>Total Other Depreciation</b>		0	0	0	0	0	0
	<b>Total ACRS and Other Depreciation</b>		0	0	0	0	0	0
	<b>Grand Totals</b>		0	0	0	0	0	0
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		0	0	0	0	0	0

**DRAFT**

**AMT Asset Report**

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Other Depreciation:</b>									
I	FIXED ASSETS	12/31/11	0			0	0 HY	0	0
	<b>Total Other Depreciation</b>		0			0		0	0
	<b>Total ACRS and Other Depreciation</b>		0			0		0	0
	<b>Grand Totals</b>		0			0		0	0
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Net Grand Totals</b>		0			0		0	0

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**Bonus Depreciation Report****Form 990, Page 1**

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	FIXED ASSETS	12/31/11	16,328		0	0	16,328	0
<b>Grand Total</b>			<u>16,328</u>		<u>0</u>	<u>0</u>	<u>16,328</u>	<u>0</u>

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# Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<p>There are no assets that meet the criteria of this report</p>						

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<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b><u>Prior MACRS:</u></b>					
1	FIXED ASSETS	12/31/11	16,328	0	0
			<u>16,328</u>	<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		<u>16,328</u>	<u>0</u>	<u>0</u>

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<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>AZ</u>
<b><u>Prior MACRS:</u></b>				
1	FIXED ASSETS	12/31/11	0	0
			<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		<u>0</u>	<u>0</u>

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Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2021 &amp; 2022</b>
For calendar year 2022, or tax year beginning <b>07/01/22</b> , ending <b>06/30/23</b>		

Name

Taxpayer Identification Number

**NEVADA PRIMARY CARE ASSOCIATION****88-0336974**

		2021	2022	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	126,500	283,346	156,846
	2. Membership dues and assessments	22,250	26,250	4,000
	3. Government contributions and grants	3,304,585	3,498,576	193,991
	4. Program service revenue	13,225	23,158	9,933
	5. Investment income		8,105	8,105
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	85,463	67,667	-17,796
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>3,552,023</b>	<b>3,907,102</b>	<b>355,079</b>
<b>Expenses</b>	13. Grants and similar amounts paid	1,782,189	1,658,768	-123,421
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	144,971	157,013	12,042
	16. Salaries, other compensation, and employee benefits	814,103	988,305	174,202
	17. Professional fundraising fees			
	18. Other professional fees	3,292	21,371	18,079
	19. Occupancy, rent, utilities, and maintenance	73,034	63,379	-9,655
	20. Depreciation and Depletion			
	21. Other expenses	617,574	681,358	63,784
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>3,435,163</b>	<b>3,570,194</b>	<b>135,031</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>116,860</b>	<b>336,908</b>	<b>220,048</b>
<b>Other Information</b>	24. Total exempt revenue	3,552,023	3,907,102	355,079
	25. Total unrelated revenue			
	26. Total excludable revenue	98,688	98,930	242
	27. Total assets	641,818	961,304	319,486
	28. Total liabilities	384,021	366,599	-17,422
	29. Retained earnings	257,797	594,705	336,908
	30. Number of voting members of governing body	12	11	
	31. Number of independent voting members of governing body	12	11	
	32. Number of employees	13	14	
	33. Number of volunteers		0	

Form <b>990</b>	<b>Tax Return History</b>	<b>2022</b>
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Name <b>NEVADA PRIMARY CARE ASSOCIATION</b>	Employer Identification Number <b>88-0336974</b>
--	---

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	1,828,759	3,126,551	3,908,715	3,431,085	3,781,922	
Membership dues	17,378	6,750	18,333	22,250	26,250	
Program service revenue	34,784	19,873	12,007	13,225	23,158	
Capital gain or loss						
Investment income					8,105	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	10,833	4,272	8,388	85,463	67,667	
<b>Total revenue</b>	<b>1,891,754</b>	<b>3,157,446</b>	<b>3,947,443</b>	<b>3,552,023</b>	<b>3,907,102</b>	
Grants and similar amounts paid	548,948	1,437,330	2,082,181	1,782,189	1,658,768	
Benefits paid to or for members						
Compensation of officers, etc.	130,000	221,715	144,971	144,971	157,013	
Other compensation	635,383	684,941	900,181	814,103	988,305	
Professional fees	15,137	18,191	9,120	3,292	21,371	
Occupancy costs	58,770	66,923	64,226	73,034	63,379	
Depreciation and depletion	312					
Other expenses	491,062	714,382	730,826	617,574	681,358	
<b>Total expenses</b>	<b>1,879,612</b>	<b>3,143,482</b>	<b>3,931,505</b>	<b>3,435,163</b>	<b>3,570,194</b>	
<b>Excess or (Deficit)</b>	<b>12,142</b>	<b>13,964</b>	<b>15,938</b>	<b>116,860</b>	<b>336,908</b>	
<b>Total exempt revenue</b>	<b>1,891,754</b>	<b>3,157,446</b>	<b>3,947,443</b>	<b>3,552,023</b>	<b>3,907,102</b>	
Total unrelated revenue						
Total excludable revenue	45,617	24,145	20,395	98,688	98,930	
Total Assets	414,536	640,851	563,087	641,818	961,304	
Total Liabilities	303,501	515,852	422,150	384,021	366,599	
Net Fund Balances	111,035	124,999	140,937	257,797	594,705	

**Federal Statements**

**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 8,105				14	
TOTAL	<u>\$ 8,105</u>					

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**Federal Statements****Form 990, Part IX, Line 24e - All Other Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management &amp; General</u>	<u>Fund Raising</u>
MINOR EQUIPMENT	\$ 2,304	\$ 2,074	\$ 230	\$
SUBAWARDS <5K	1,350	1,350		
TOTAL	<u>\$ 3,654</u>	<u>\$ 3,424</u>	<u>\$ 230</u>	<u>\$ 0</u>

**DRAFT**



**NVPCA Financial Statement**

**YTD Target 33.3%**

\* Notes provided for variances + / - 25% of YTD target  
 8%  
 58%  
 NB= Not Budgeted

	<b>APPROVED BUDGET 2023-2024</b>	<b>YTD Oct-23</b>	<b>% of Budget</b>	<b>Notes</b>
<b>Revenue</b>				
<b>Federal Grants</b>				
REACCH Title X	2,052,050	705,711	34%	
BPHC Cooperative Agreement	821,802	275,086	33%	
<b>Contracts</b>				
HCCN	56,657	18,829	33%	
State- TPP PREP	92,758	18,167	20%	
Population Health Project	299,070	0	0%	all income recognized last fiscal year as restricted
NACHC Mobile Unit	11,000	6,053	55%	funds will be spent down by 12/31/2023
<b>Other</b>				
Training & Events	22,500	26,067	116%	AC 2023 registrations \$97,000 total was raised for AC 2023. Sponsoship income can no longer be deferred. \$21,750 was invoiced this FY for AC 2023. AC 2024 sponsorships will be raised later in this FY.
Sponsorship	90,000	21,750	24%	
Membership Dues	24,750	4,250	17%	
NVCC	20,000	12,959	65%	Self paced course started June 2023; Train the Trainer license renewals.
Group Purchasing Income	-	415	NB	
Interest Income	2,500	5,788	232%	Majority of Pop Health Project funds are in the high yield savings account. Funds are pulled monthly as expenses occur.
<b>Total Revenue</b>	<b>3,493,087</b>	<b>1,095,076</b>	<b>31%</b>	
<b>Expenses</b>				
<b>Personnel/Salary &amp; Fringe Benefits</b>				
	1,288,783	366,469	28%	
<b>Travel</b>				
Airfare	16,903	6,451	38%	
Hotel	17,629	9,986	57%	
Ground Transportation/Car Rental	5,905	4,505	76%	
Conference Registration	10,720	4,414	41%	
Per Diem	7,603	3,478	46%	
Mileage/Gas	3,091	551	18%	
<b>Total Travel</b>	<b>61,851</b>	<b>29,385</b>	<b>48%</b>	Travel expenses high due to fall conferences and staff retreat; travel will decrease in upcoming months.
<b>Supplies</b>				
Program Supplies- Direct Cost	2,748	775	28%	
Computer/Equipment	6,600	4,476	68%	Purchased two of the three computers budgeted for this FY
<b>Total Supplies</b>	<b>9,348</b>	<b>5,251</b>	<b>56%</b>	
<b>Contractual</b>				
Consulting	55,125	28,424	52%	
Reports and Projects	263,471	46,685	18%	
<b>Total Contractual</b>	<b>318,596</b>	<b>75,109</b>	<b>24%</b>	
<b>Other Operating Expenses:</b>				
Legal	2,000	1,015	51%	
Trainings/Events (6500)	102,710	93,115	91%	AC23 expenses
Credit Card Processing Fees	720	1,674	232%	AC23 registration Stripe and Whova fees increased
Meeting Staff/Board (6608)	3,300	1,816	55%	
Photocopying	580	0	0%	
Postage	73	53	73%	Postage to mail NHCW posters
Printing/Outreach	1,243	234	19%	
Recruitment Expenses	1,800	100	6%	



**NVPCA Financial Statement**

**YTD Target 33.3%**

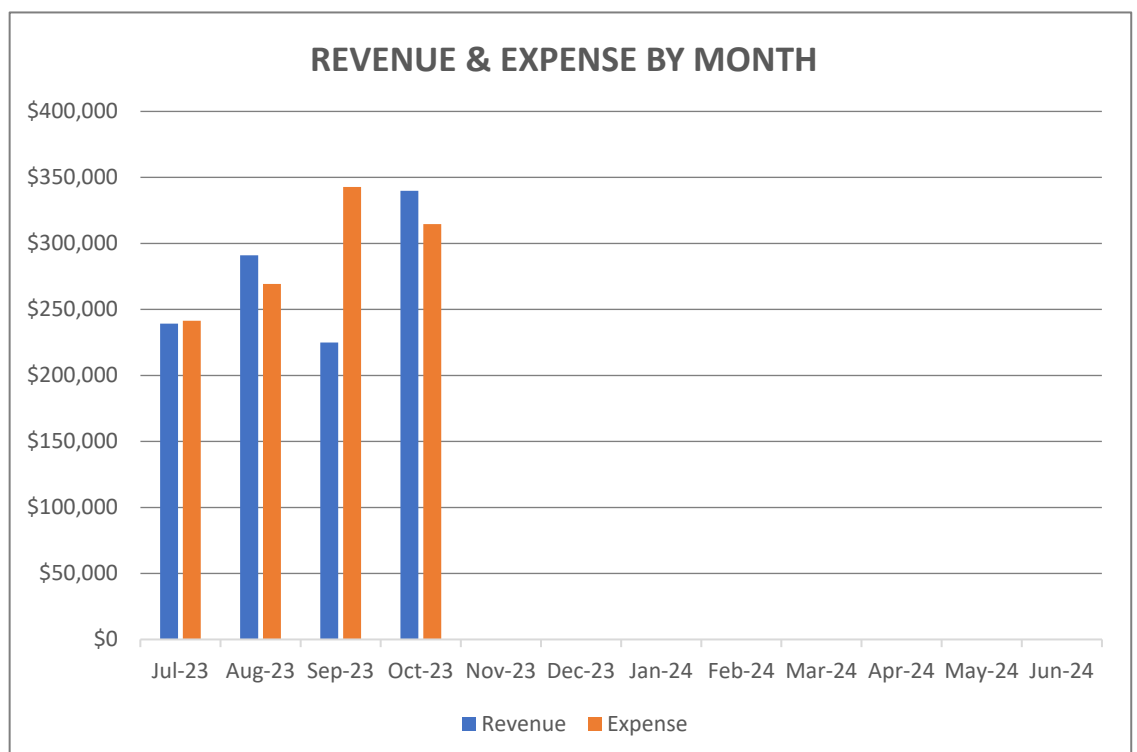
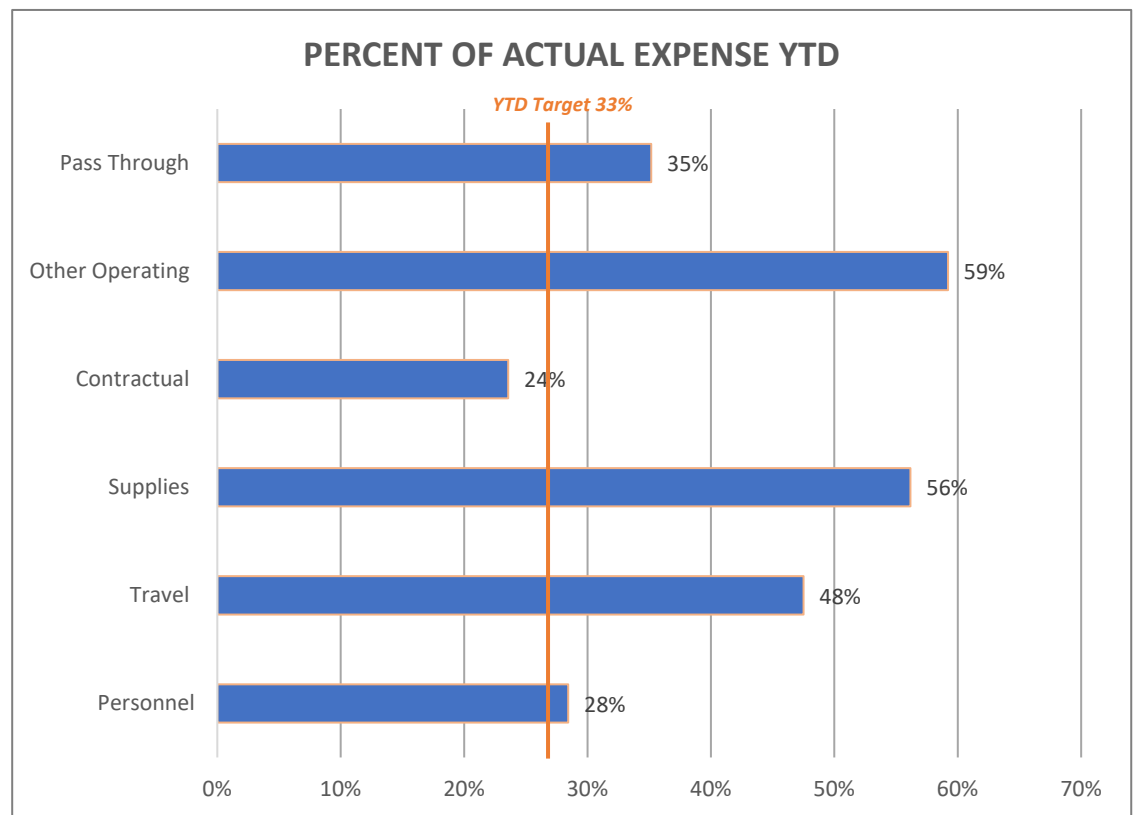
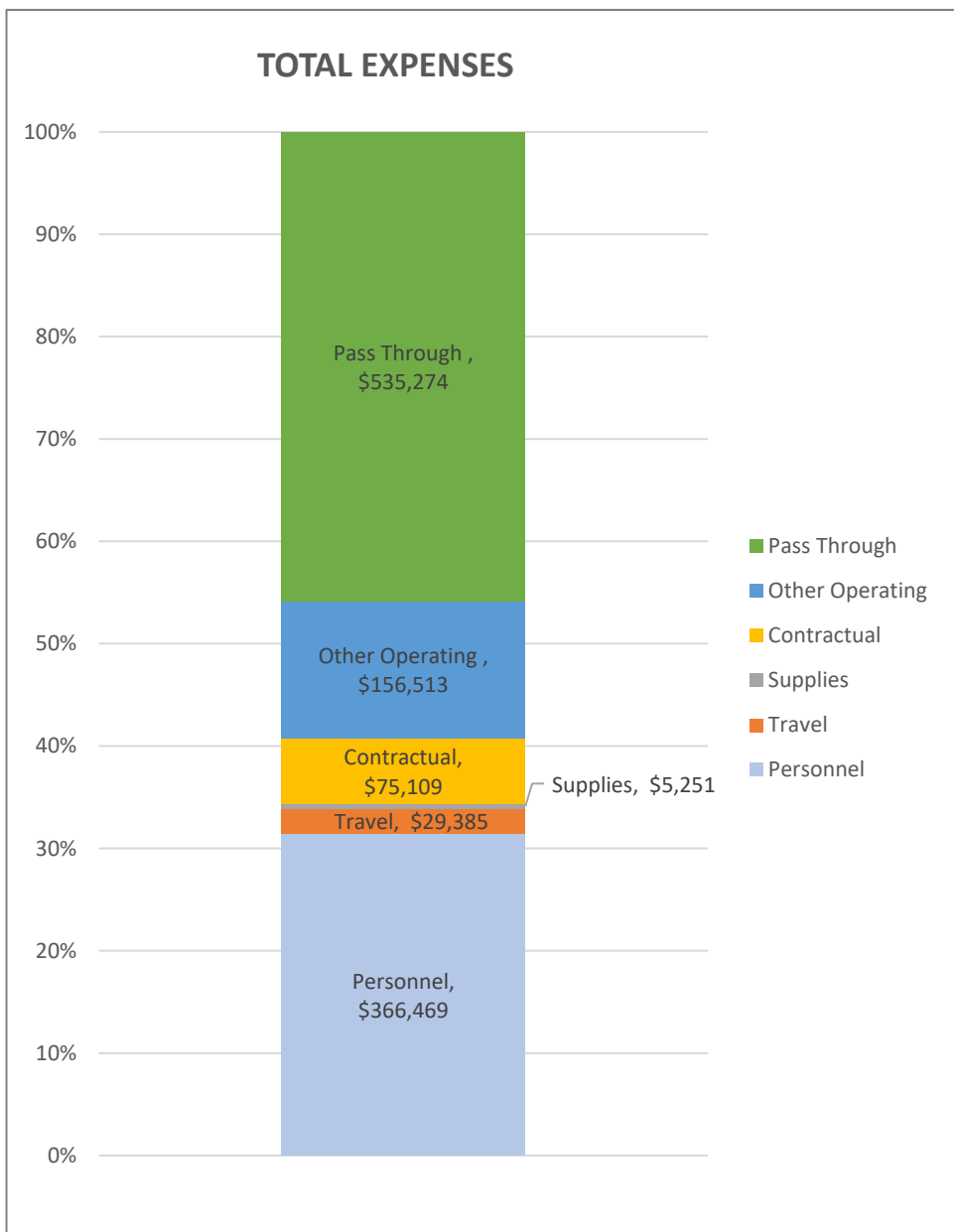
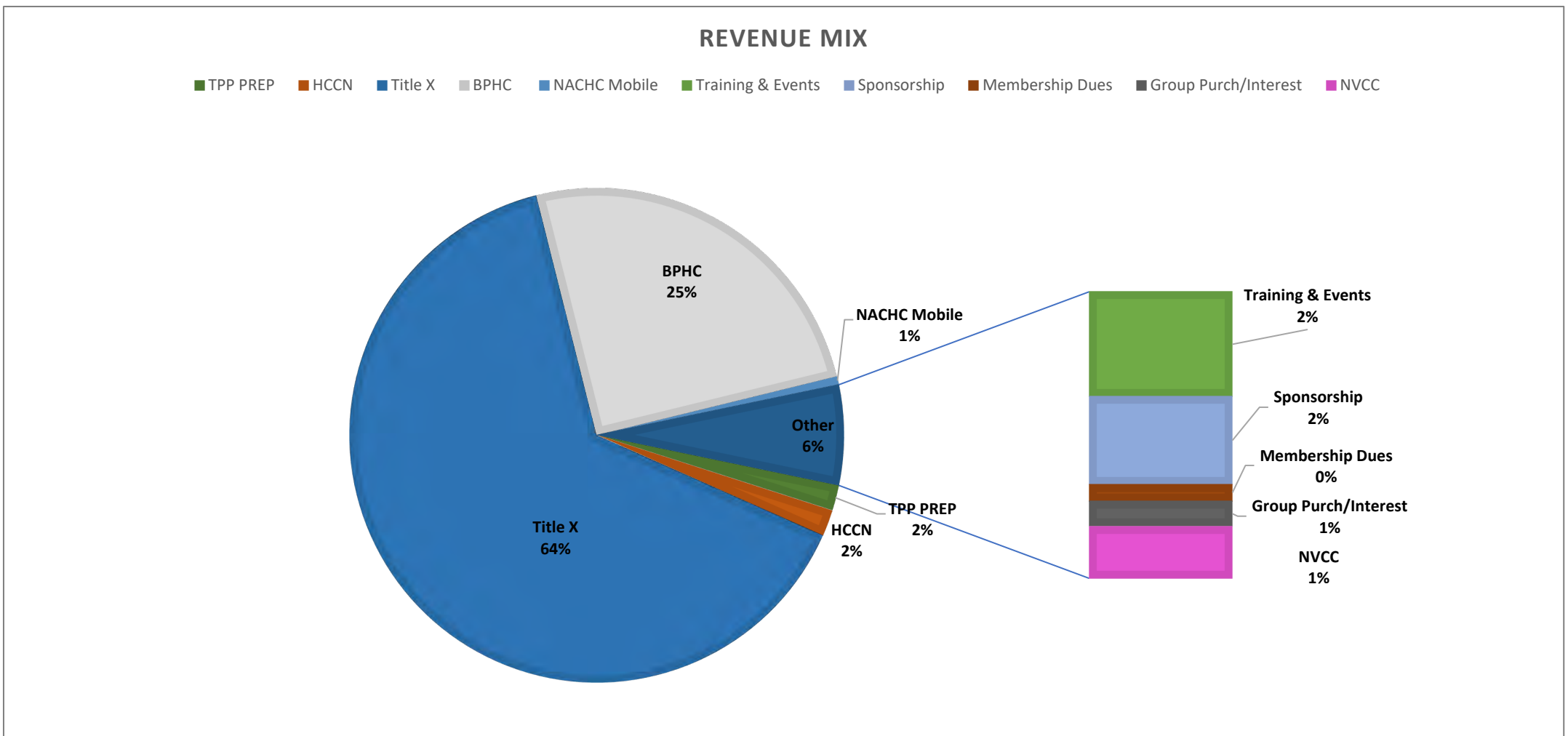
\* Notes provided for variances + / - 25% of YTD target  
 8%  
 58%  
 NB= Not Budgeted

	<b>APPROVED BUDGET 2023-2024</b>	<b>YTD Oct-23</b>	<b>% of Budget</b>	<b>Notes</b>
Staff/Board Development (6615)	2,814	884	31%	
Taxes & Licenses	125	22	17%	
NVCC Operating Expenses	10,000	2,713	27%	
Dues & Memberships (6620)	14,425	2,265	16%	
<b>Shared Costs</b>				
Audit	17,900	15,900	89%	Audit field work finalized
Auto Lease	6,973	2,108	30%	
Alarm	684	226	33%	
Bank Charges	180	40	22%	
General Office Supplies	3,200	358	11%	
IT Services	500	0	0%	
Janitorial	3,600	1,200	33%	
Insurances	10,500	5,090	48%	
Rent	46,081	15,360	33%	
Repairs/Maintenance	500	0	0%	
Software Subscriptions	23,000	8,516	37%	
Telephone & Internet	11,436	3,823	33%	
<b>Total Other Operating</b>	<b>264,344</b>	<b>156,513</b>	<b>59%</b>	
<b>Pass through Contracts- Title X</b>	<b>1,455,166</b>	<b>524,598</b>	<b>36%</b>	
<b>Pass through Contracts- TPP PREP</b>	<b>67,245</b>	<b>10,676</b>	<b>16%</b>	
<b>Total Pass Through</b>	<b>1,522,411</b>	<b>535,274</b>	<b>35%</b>	
<b>Total Expenses</b>	<b>3,465,333</b>	<b>1,168,001</b>	<b>34%</b>	
<b>Income or Loss</b>	<b>27,754</b>	<b>(72,925)</b>	<b>-263%</b>	Loss from Pop Health expenses and AC23 expenses

Pop Health restricted revenue recognized FY23; amount to date to offset expenses incurred this FY	58,870
<i>Income or Loss</i>	<i>(14,054)</i>

*Loss due to AC23 expenses recorded; AC24 sponsorship will offset in future*

## Financial Dashboard Report July 1, 2023 – October 31, 2023



	8-23	10-23	12-23	2-24	4-24	6-24	Avg
<b>Days cash on hand*</b> Goal = 60	113	68					<b>91</b>
<b>Current ratio*</b>	2.0	1.8					<b>1.9</b>

\*Days cash on hand & current ratio calculated without Pop Health restricted funds

<b>NVPCA Proposed Dues Increase for 2024</b>					
	<b>Price Per Member</b>		<b>Revenue Collected from Dues</b>		
	<b>2023</b>	<b>Proposed 2024</b>	<b>2023</b>	<b>Proposed 2024</b>	<b># of members per range</b>
<b>Organizational Members - Tiered Fee based on Operating Budget</b>					
<\$5,000,000	\$ 1,000	\$ 1,900	\$ 3,000	\$ 5,700	3
\$5,000,001 to \$10,000,000	\$ 1,250	\$ 2,375	\$ 2,500	\$ 4,750	2
\$10,000,001 to \$15,000,000	\$ 1,750	\$ 3,325	\$ 1,750	\$ 3,325	1
\$15,000,001 to \$25,000,000	\$ 2,250	\$ 4,275	\$ 9,000	\$ 17,100	4
>\$25,000,001	\$ 2,750	\$ 5,225	\$ 5,500	\$ 10,450	2
<b>Associate Members - Flat Fee</b>	\$ 500	\$ 800	\$ 5,500	\$ 8,800	11
<b>TOTAL</b>			<b>\$ 27,250</b>	<b>\$ 50,125</b>	<b>23</b>

<b>NVPCA dues cover:</b>	<b>2024 Annual Expenses (actual)</b>	<b>2026 Annual Expenses (anticipated)</b>	<b>% increase</b>			
<b>Policy Work</b>						
Belz & Case	\$30,000	\$36,000	20%			
Bowen (Member Services- 2%)	\$3,924	\$4,159	6%			
Messinger (Member Services- 6%)	\$8,400	\$8,904	6%			
FACHC (\$9000 total- 24% of fee)	\$2,160	\$2,160	0%			
Lobbyist registration & reports	\$250	\$300	20%			
CHP Day	\$2,000	\$2,500	25%			
1 in-person Board Retreat (space/food)	\$3,000	\$3,500	17%			
<b>Total Policy Expenses</b>	<b>\$49,734</b>	<b>\$57,523</b>	<b>16%</b>			
				<b>Deficit / Excess of Dues vs. Policy Benefits to Member</b>		
				2023 revenue	2024 revenue	2024 rev & 2026 exp
				\$ (22,484)	\$ 391	\$ (7,398)
<b>Additional Work</b>						
PCMH contractor (in addition to 330 grant funds)	\$10,000	\$11,000	10%			
Relias (current subscription ends 9/2024)	\$29,500	\$30,385	3%			
<b>Total Additional Expenses</b>	<b>\$39,500</b>	<b>\$41,385</b>	<b>5%</b>			
				<b>Deficit / Excess of Dues vs. Total Benefits to Members</b>		
				2023 revenue	2024 revenue	2024 rev - 2026 exp
<b>TOTAL POLICY &amp; ADDITIONAL EXPENSES</b>	<b>\$89,234</b>	<b>\$98,908</b>	<b>11%</b>	<b>\$ (61,984)</b>	<b>\$ (39,109)</b>	<b>\$ (48,783)</b>

**\*Overall anticipated cost increase in annual expenses estimated at 8% annually;  
 NVPCA suggests setting dues at proposed 2024 amounts with a 10% increase every two years**

<b>Organizational Members - Tiered Fee based on Operating Budget</b>	<b>Proposed 2024</b>	<b>Proposed 2026</b>	<b>Proposed 2028</b>
<\$5,000,000	\$ 1,900	\$ 2,090	\$ 2,299
\$5,000,001 to \$10,000,000	\$ 2,375	\$ 2,613	\$ 2,874
\$10,000,001 to \$15,000,000	\$ 3,325	\$ 3,658	\$ 4,023
\$15,000,001 to \$25,000,000	\$ 4,275	\$ 4,703	\$ 5,173
>\$25,000,001	\$ 5,225	\$ 5,748	\$ 6,322
<b>Associate Members - Flat Fee</b>	\$ 800	\$ 880	\$ 968

<b>PCA State</b>	<b># of CHCs</b>	<b># Patients 2022</b>	<b>Fee Type</b>	<b>Calculation</b>	<b>Organizational Dues Range</b>
Nevada	8	114,856	Tiered	Based on operating budget (UDS)	\$1,000 - \$2,750
Wyoming	5	33,347	Tiered	Based on patients served (UDS)	\$1,000 - \$5,000
Nebraska	7	116,280	Tiered	Base rate \$6000 + flat rate based on UDS cost data	\$7,500 - \$26,000
Montana	14	117,639	Tiered	Based on patients served (UDS)	\$2,000 - \$17,000
Utah	13	161,116	Tiered	Base rate \$2500 + flat rate based on UDS cost data	\$3,500 - \$9,500
Rhode Island	9	202,716	Tiered	\$150,000 total collected based on patients served	\$2,000 - \$36,650

### Draft Proposed BPHC Work Plan Activities for 7/1/2024 – 6/30/2025

NVPCA is writing the competitive application for the State Primary Care Association funding. We have successfully received this cooperative agreement funding to provide training and technical assistance to health centers since 1995. This competitive NOFO has 12 required objectives (1-12) that must have a minimum of 2 activities (i-iii) per objective. Below is a summary of the BPHC objectives and proposed activities for the upcoming year (July 1, 2024 – June 30, 2025).

NVPCA is asking for feedback on the proposed activities to ensure we are meeting the health center needs within BPHC’s required objectives.

1. Access to Care - Increase the number of health centers that receive T/TA to provide and enhance access to comprehensive, culturally competent, high quality primary health care services.
  - i. CHW Integration—Operations - Convene subject matter experts to document the allowable scope and process for CHW services eligible for Medicaid reimbursement and distribute to 100% of health centers.
  - ii. Mobile Unit Peer Network - Create an annual training plan with the NVPCA Mobile Unit Peer Network participants to support providing comprehensive, culturally competent, high quality primary health care services.
2. Recruitment and Retention - Increase the number of health centers that receive T/TA on using data (e.g., Health Center Workforce Survey data) to develop, implement, and/or revise recruitment and retention strategies to attract linguistically and culturally competent candidates, enhance job satisfaction and workforce well-being, and/or reduce job turnover.
  - i. Health Center Employee Engagement Data Collection - Provide training on how and what to ask in employee engagement surveys. Will feature at least one health center in Nevada who has implemented strategies to enhance cultural competence and health center staff satisfaction.
  - ii. Provide framework to address employee engagement results - Provide targeted TA on up to 3 health centers on the employee engagement framework, such as the Surgeons General Workplace Mental Health and Well-Being Framework.
  - iii. Emergent Issues TA - Emergent TA such as guidance on shared governance model.
  - iv. FQHC Manual - To support onboarding and retention of PCA and FQHC staff.
3. Health Professions, Education and Training (HP-ET) - Increase the number of health centers that receive T/TA on implementing career pathway or residency programs for health and allied health professions students, trainees, and residents to enhance health centers’ capabilities to

recruit, develop, and retain a workforce that provides comprehensive, culturally competent, high-quality primary health services that meets the needs of the communities it serves.

- i. Career Ladder - Collaborate with Area Health Education Centers or SME to create a health center career ladder based on emerging health center workforce needs.
  - ii. J1 Visa Applicants - Collaborate with PCO or SME to facilitate J1 Visa applicants to increase the number of providers in health centers.
4. Health Professional Education/Training (UDS) - Increase the number of health centers that provide health professional education/training that is a hands-on, practical, or clinical experience.
  - i. Collaborate with the Nevada Health Workforce Center and Medicaid to make available Medicaid GME funding to health centers.
  - ii. Collaborate with at least one health center and partners to expand GME.
  - iii. NVPCA staff WCN Conference Planning Committee.
5. Health Center Leader and Board Support - Increase the number of health center leaders (e.g., CEO, CFO, Financial Managers) and board members who receive T/TA on improving management and administrative capabilities (e.g., leadership development, strategic plan development, board training) to advance health center excellence (clinical, financial, equity).
  - i. Leadership Development - Based on discussion with health center leadership provide TA to at least 2 health centers to address the needs and resources for leadership development.
  - ii. Leadership Development Program Modules - Based on discussion with health center leadership identify and develop leadership modules to address a common priority.
6. Preparedness, Response, and Recovery - Increase the number of health centers that receive T/TA on assessing, implementing, and/or revising preparedness, response, and recovery plans (e.g., continuity of operations planning, crisis standards of care) to ensure continued access to care during environmental and/or emergent health events (e.g., wildfire smoke, hurricane response, outbreaks).
  - i. Microgrid Education - NVPCA will partner with an energy bank and solar contractor with FQHC experience to educate health centers on the advantages of installing a microgrid and the financing opportunities available.
  - ii. Mobile Unit Emergency Preparedness - Health centers with mobile units will receive training by a SME on responding to emergencies and responding to disasters through the Mobile Unit Peer Network.
7. Chronic Disease Management - (Applicants Choice) Provide T/TA to health centers on ways to change one or more of the following measures health centers report on in the UDS: Controlled

Hypertension; Depression Remission; Diabetes; Heart Disease: Statin Therapy; HIV Linkage to Care; Ischemic Vascular Disease (IVD): Use of Aspirin or another antiplatelet

- i. Remote Glucose Monitoring - Training will be provided by an SME on Remote Patient Monitoring for remote glucose monitoring to improve the state's UDS A1C >9 measure. Via QI peer network.
  - ii. Policy to Fund RPM for Medicaid Program - Explore funding potential for MCOs and Medicaid Office to include RPM as a covered benefit.
8. Preventive Services Outcomes - Provide T/TA to health centers on ways to increase preventive screening services on one or more of the following measures health centers report on in the UDS: BMI Screening- Adults; Cancer Screening (breast, cervical, colorectal); Depression Screening; HIV Screening; Tobacco Use Screening; Statin Therapy for Prevention and Treatment of Heart Disease; Weight Assessment and Counseling for Nutrition and Physical Activity for Children and Adolescents
- i. Cervical Cancer Screening Workflow TA - Provide TA for up to two health centers to optimize workflows to increase the cervical cancer screening rates.
  - ii. Develop and Share Cervical Cancer Screening Best Practices - Utilize population health data, through software like Azara DRVS, to identify best practices for cervical cancer screening being done in health centers in Nevada to provide training to other health centers. Develop best practices and share them with 100% of health centers via the QI Peer Network.
9. Value-Based Care Delivery - Increase the number of health centers that receive T/TA on developing, participating, or updating value-based care (VBC) delivery plans that advance health equity, support patients' social needs, and address care for specific populations. For example, supporting health centers develop a business case for VBC, supporting health center financial risk modeling for analyzing payer value-based proposals, supporting health center performance monitoring, and reporting of value-based arrangements, supporting care management/population health strategy, supporting real-time clinical quality, utilization data infrastructure, capturing patient satisfaction feedback.
- i. 2 MCO Roundtable events, six months apart.
  - ii. Value-Based Transformation Framework Workplan - I Peer Network is using the NACHC VB Transformation Framework and HRSA Framework for Health Center Excellence to continue progress on the QI Peer Network workplan.
  - iii. PCMH SME - VPCA will continue to retain PCMH CCE SME to provide individual technical assistance (training, coaching and practice facilitation) to support health centers with current PCMH and new recognition by at least one health center.

10. Financial Sustainability - Increase the number of health centers that receive T/TA on improving financial sustainability by managing revenue diversity (e.g., billing and coding, financial recovery and sustainability planning, health center service and site expansion) to advance patient outcomes.
  - i. Billing & Coding TA - Optimizing VBC through appropriate documentation/TA to at least two health centers.
  - ii. HRSA Financial SME - Collaborate with HRSA for training session on fiscal sustainability.
  - iii. CHW Integration-Finance - Share operational model on how to document for reimbursement.
11. Population Health and Social Risk Factors - Population Health and Social Risk Factors – Increase the number of health centers that receive T/TA on collecting information on the health-related social needs of patients to understand social needs in the community and achieve health equity. For example, how to systematically collect data and screen for social risk factors; how to identify which community partners will be engaged in the needs assessment process; and how to build partnerships to connect patients with support services to achieve health equity.
  - i. Azara SDOH Mapping/TA - Provide TA to up to 3 health centers to uncover and address SDOH patient needs.
  - ii. Develop & Distribute Toolkit to Improve Community Engagement - Develop toolkit for health centers to identify community health needs and assets, CHW integration (connecting, education, screening), engagement, etc. 100% of health centers will receive the toolkit.
12. Health Center Supplemental Funding Support (Required) - Increase the number of health centers that receive T/TA on maximizing the impact and reach of Health Center Program supplemental funding the health centers have received. PCAs should identify one supplement health centers in their state or region received and are actively implementing.
  - i. Street Medicine Learning Group - Based on health center priorities, develop Street Medicine best practices, and develop peer network (Volunteers in Medicine, etc.)
  - ii. Connect mobile units to COC - Connect mobile units to COC.  
<https://www.hudexchange.info/programs/coc/>. Optimize the use of the HIMS portal across community partners and FQHCs.
  - iii. Transitional Programs - client to PSS/CHWs

### Health Center Network Exploratory Phase on Network Structure and Governance

At the September 2023 NVPCA Board Retreat, it was approved to move forward with the exploratory phase of the health centers forming a network. The purpose of this prospective network is peer collaboration and support, greater negotiating leverage with health plans, and development of shared services such as delegated credentialing, data analytics or others.

**NVPCA Ad Hoc Strategic Growth Task Force (SGTF) is being called on to shepherd this work along with NVPCA staff. SGTF members are Sharon Chamberlain (chair), Walter Davis, Teri Gilbert-Eisenga, and Roxana Valetton.**

The Exploratory Phase 2 will include an assessment of the overall market in which the Federally Qualified Health Centers operate to assess the value and impact of a clinically integrated contracting network.

Starling Advisors will facilitate a series of activities to support the design of a clinically integrated network that meets the needs of Nevada FQHCs. Specific activities include:

1. Data gathering and analysis: These activities include a review of key policy documents, an analysis of UDS and payor mix data, up to eight (8) key informant interviews, and other forms of data collection. In addition to these specific data gathering activities, Starling will also meet regularly with members of the PCA staff and the Ad Hoc Strategic Growth Task Force to regularly discuss finding and issues as they emerge and to vet materials and recommendations set to be presented to the full members.

Starling will produce initial drafts, facilitate review, and finalize:

- 1) Payer Mix Assessment and contracting models
- 2) Network pro forma
- 3) Preparation of a value-proposition/ talking points for meetings with payers
- 4) Recommendation of any addition non-contracting service lines, should these surface as options for consideration

Key-informant interviews can be with FQHC-member staff, health plan staff, or

other experts identified by NVPCA.

2. Member engagement sessions includes webinar sessions to solicit NVPCA member input on the findings of the data analysis stage, including network structure, governance structure, contracting priorities, and prospective service lines. These can be open sessions or reports to a value-based payment/CIN oversight committee per NVPCA's direction.

Starling recommends the following two to three sessions:

1. Webinar #1, 90 minutes: Review of Network Structure – Pro Forma, Contracting Strategy and Prospective Service Lines.
2. Webinar #2, 90 minutes: Network Governance Model
3. Webinar #3, 90 minutes: Final Network Proposal (based on revisions from prior sessions, may not be needed)

Phase 2 has the following specific deliverables:

1. Development and delivery of two to three webinars. Webinars may be recorded and offered asynchronously by NVPCA:
  - a. Webinar #1, 90 minutes: Review of Network Structure – Pro Forma, Contracting Strategy and Prospective Service Lines.
  - b. Webinar #2, 90 minutes: Network Governance Structure
  - c. Webinar #3, 90 minutes: Final Network Proposal (based on revisions from prior sessions, may not be needed)
2. Coordination and preparation for 10 interviews with Health Centers and other relevant stakeholders such as managed care plan contacts and/or Medicaid agency representatives.
3. Conducting up to 10 interviews of Health Centers and other stakeholders. These interviews will last 30 minutes and will cover your current experiences with health plans and value-based payment programs, and any other questions or concerns you may have regarding a prospective CIN. All conversations are anonymous and will be summarized into general findings.
4. Member interest survey – development and administration of online survey through which members may indicate interest in joining prospective network. Responses inform the pro forma.
5. Delivery of the final network recommendations and business case back to the NVPCA Board/Workgroup.
6. All necessary status meetings with NVPCA.

Melissa Mendez from the Starling team can coordinate setting up a call. Your input is valuable and we appreciate your time.



NVPCA Board of Directors Group Site

NVPCA has created a group site for the Board of Directors within “Noddlepod.” The site will be used to increase communication and knowledge sharing between NVPCA and the Board of Directors. Current and archived Board meeting materials will be available, including meeting minutes. Additionally, other relevant documents will also be available including the Board bylaws, orientation information, and roles & responsibilities of Board members.

Below are instructions for use of the site. As always, feel free to contact Lisa Scurry, Executive Assistant, with questions or for assistance.

Instructions

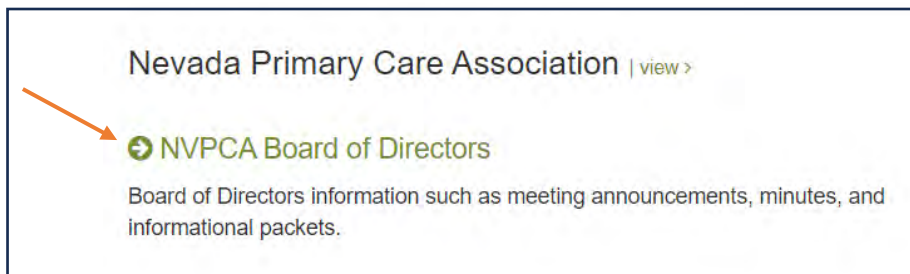
1. Email Invitation to Join

You will receive an email with the following message. By clicking on “Sign in to [Noddlepod](#),” you will gain admission to the Board of Directors group. You may need to create a log-in / password.



2. Initial Access Page

On the front page of the Noddlepod page, click where indicated below for access to the Board area. If you already utilize Noddlepod, you may have additional groups listed. Click on “*NVPCA Board of Directors:*”



### 3. Front Page

This is a snapshot of the front page of the NVPCA Board of Directors page:

The screenshot shows the front page of the NVPCA Board of Directors. At the top, there is a navigation bar with 'all groups' and 'NVPCA Board of Directors'. Below this, there are sections for 'Categories' and 'Tags'. The main content area is titled 'NVPCA Calendar of Events' and features a table with the following data:

DATE	EVENT	ADDITIONAL INFORMATION
Thursday, November 16	NVPCA Board of Directors Meeting	3 pm (Pacific)
Thursday & Friday, November 23-24	Thanksgiving Holiday	NVPCA Office Closed
Monday & Tuesday, December 11-12	UDS Training - Virtual	Click here to <a href="#">Register</a> .
Monday, December 25	Christmas Holiday	NVPCA Office Closed
Monday, January 1	New Year's Day Holiday	NVPCA Office Closed
Thursday, January 11	NVPCA Finance Committee Meeting	11 am
Monday, January 15	Martin Luther King Day Holiday	NVPCA Office Closed
Wednesday, January 17	NVPCA Board of Directors Meeting	3 pm

Below the calendar, there is a comment section with the text 'Be the first to leave a comment!' and a search bar with the hashtag #calendar.

#### 4. Page Components

The main page consists of the list of categories / folders on the left, specific content or the body of individual posts in the middle, and the search box and filters on the right.

#### 5. Categories / Folders

Along the left side is a list of categories / folders. Specific documents and information will be posted within these folders.



#### FOLDER DESCRIPTIONS

**All categories** – Posts will generally be placed into pre-established folders (listed below)

**Uncategorized** – Posts that are not directly tied to one of the folders listed below

**Calendar of Events** – a listing of upcoming meetings and events

**Board Meetings** – the calendar of Board meetings for the year

- Board Meeting Attendance – A running tally of Board member attendance at meetings including excused / unexcused absences
- FY2024 – Meeting materials from November 2023 through September 2024
- FY2023 – Meeting materials from November 2022 through September 2023

#### **CEO Reports**

**Committees of the Board** – Composition and other information related to each committee of the Board

- Bylaws and Membership Committee (Ad Hoc)
- Finance Committee
- Policy Committee
- Strategic Growth Task Force (Ad Hoc)

#### **Governance & Forms**

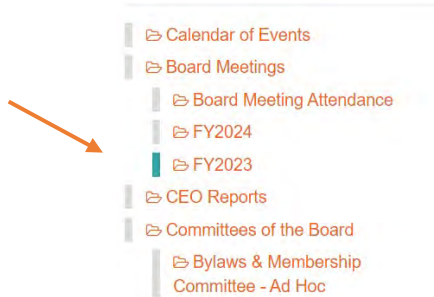
- Board Members – Current composition of the Board, including Board leadership
- Board Bylaws – Adopted / Revised September 2021
- Board Orientation – materials to aide members
- Confidentiality Agreement
- Conflict of Interest
- Roles & Responsibilities – Information to aide members on their roles and responsibilities

#### **Strategic Planning**

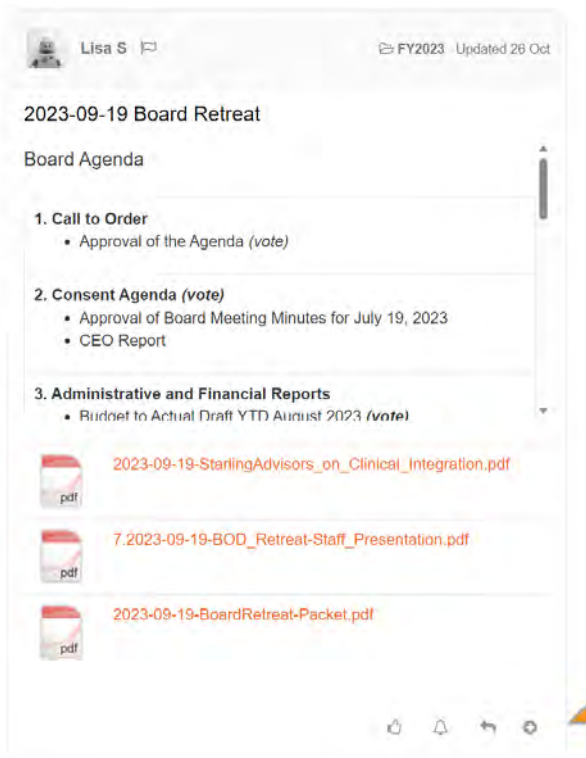
## 6. Specific Content

By clicking on the desired category / folder, you can access specific content.

For example, by clicking on FY2023 under Board Meetings, you will be directed to a list of the meetings in that timeframe:

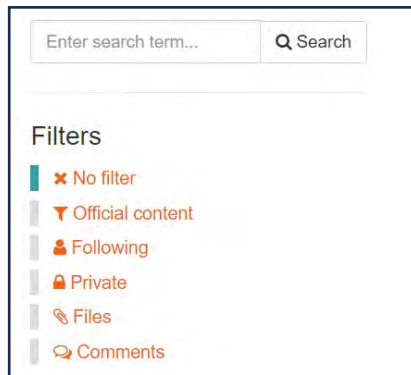


Below is the 9/19/2023 Board Retreat post. Posts include the agenda, Board packet, and, when approved, the meeting minutes. Members have the ability to post comments, ask questions, etc.

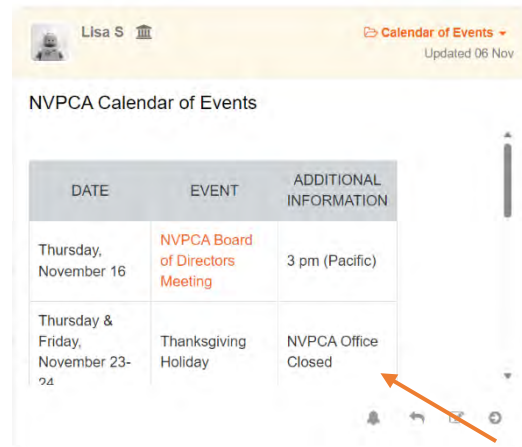


## 7. Search & Filters

On the right side of the page is the search box and ability to filter by content, files, and comments.

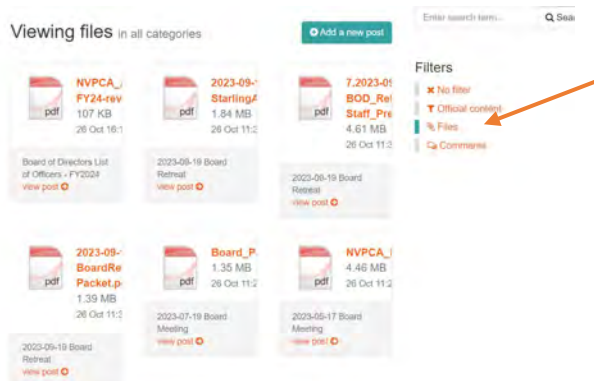


- No filter – this is the default setting
- Official content – NVPCA staff may set some content as “official.” Doing so will move that content to the top of a category. For example, the upcoming Board meeting will always appear at the top of that category.
- Following – you have ability to “follow” specific posts so that you are alerted when new information / documents are added by clicking on the bell at the bottom of a post (see example to the right)
- Private – this is reserved for the page administrator



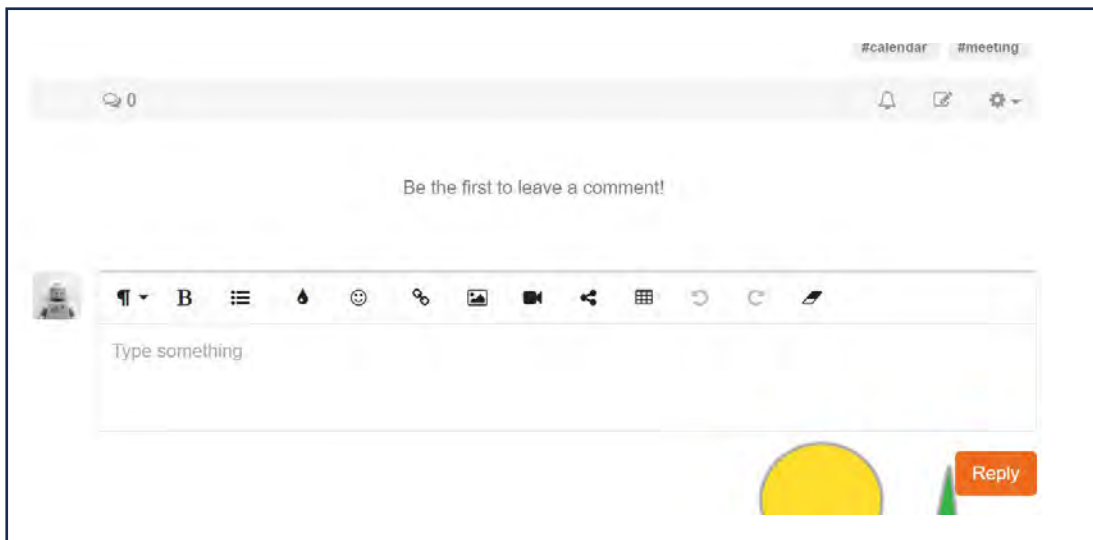
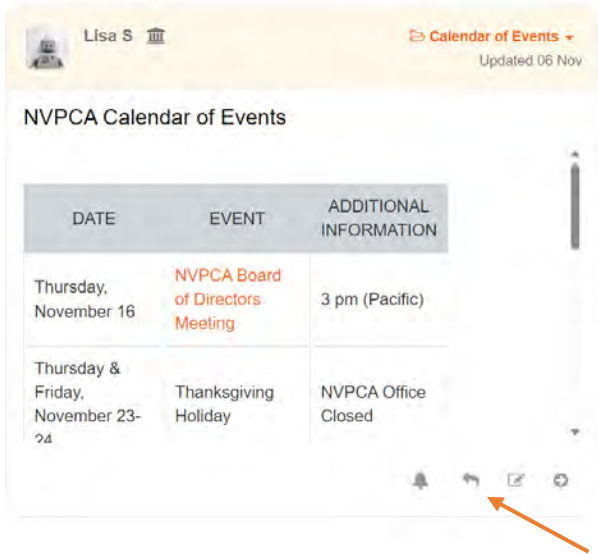
- Files – By clicking on Files, you will receive a view of all files that have been uploaded (see example below).
- Comments – This allows you to sort by comments that have been posted

**REMEMBER, you will need to click on “No filter” to go back to the default settings.**



### 8. Posts & Comments

You are able to make comments on any post by clicking “Reply to post.”



## NVPCA Board of Directors Policy Update November 13, 2023

### Health Center Funding

Both our mandatory and discretionary funding are set to expire on 11/17. The new Speaker has proposed to pass two different Continuing Resolutions—one for Agriculture, Energy and Water, Military Construction-VA and Transportation-HUD to expire on 1/19/24 and one for the rest of the budgets (including HHS) to expire on 2/2/24. A clean CR is what got the last Speaker tossed, and there are already grumblings from the same corners of the House that led the revolt. Those dissidents want the Speaker to use the CR to extract policy concessions and to negotiate spending cuts.

Today (Monday) the House Rules Committee is scheduled to consider the Labor-Health and Human Services-Education bill, which contains health centers' discretionary funding. While the bill would not cut health centers' discretionary funding, it would make significant cuts to the agencies' topline budgets and contains numerous culture war policies. It is unclear if the bill can pass the House since Democrats are expected to oppose and some moderate Republicans have already signaled concerns with the bill's funding cuts.

The Senate is scheduled to hold a procedural vote this evening (Monday) on the legislative vehicle for its own CR proposal. It's unclear whether Republicans will provide the necessary votes for this without some sort of clarity on what it will look like.

NVPCA was in touch with all Congressional offices last week. Here is what we heard:

**Cortez-Masto:** CHC reauthorization continues to be a top priority for the Senator – while agreement on Israel/Ukraine supplementals and approps funding often get top billing in those hypotheticals for eoy, it is my understanding that our must do health extenders (CHCs and DSH) are certainly in the mix as well. We continue to believe it's a matter of when, not if.

Democratic members too have been making the push to have health extenders ride w/ a cr – extended for longer than the length of cr – if a cr is best we can get from Speaker Johnson's House at this point.

**Rosen:** My feeling, which is just a total guess, is that this is something that will be sorted out along with the CR. Not great for certainty, but I don't believe its been forgotten. I'll raise with leadership this week as well.

**Titus:** Funding for FQHCs remains a priority for Rep. Titus and I'll be sure to keep you posted if I hear anything for long term funding.

**Amodei:** I will ask around on the status of Lower Costs, More Transparency Act and it's potential timeline along with other Approps updates.

**Lee:** We are well aware of the importance of FQHC funding to our Nevada providers, and we are tracking the issue closely. As you note, we have a great deal up in the air in a House that's been especially in disarray the last month, but Rep. Lee is continuing to push for a path forward to secure long-term funding for the program.

**Horsford:** No response

Here are the bills as we last saw them:

- **Mandatory Funding (~70% of total)**
  - Senate HELP Committee
    - Bill provides \$65.5 billion to extend Community Health Center funding for five years. This is a significant step down from when Sanders said he wanted \$130 billion over five years.
    - The bill would provide \$8.3 billion over five years to the National Health Service Corps, and boost funding for a variety of other workforce programs.
    - “pay-for” provisions passed Senate Finance last week
  - House Energy & Commerce and Senate HELP Ranking member Sen. Bill Cassidy (a physician)
    - Mirrored bills to boost CHC funding by \$200M and extend authorization for 2.25 years.
    - \$350M for the NHSC, up from \$310M
    - Provide 6 years of increasing funding for Teaching Health Centers, to \$275M in years 5 & 6 from \$126.5M
- **Discretionary Funding/Appropriations (~30% of total)**
  - Flat CHC funding at FY23 level—contrast with a 29% (\$63.8B) cut to the total Labor/HHS budget
  - Eliminates Title X, Head Start, and Ending the HIV Epidemic programs

### 340B Update

- Early this month, a federal District Court issued its long-awaited ruling in the lawsuit filed by Genesis Health Care (a CHC based in South Carolina) regarding HRSA's “patient definition.” The court ruled in Genesis' favor, concluding that that a covered entity (CE) may use 340B drugs to fill any prescription for any individual who meets the “plain language” definition of a patient -- regardless of whether the CE “initiated the healthcare service resulting in the prescription.” While this decision will make it easier for CHCs to use 340B drugs for all their patients' prescriptions, it will also accelerate drug makers' efforts to place limits around the program.

### Physician Fee Schedule

See table below:

**Expanded Medicare Reimbursement for FQHCs starting Jan. 1, 2024**

*As of 11/3/2023*

Type of Care	Newly-reimbursable service	Definition	Who can provide this service	Reimbursement
Behavioral Health (BH)	Services provided by <b>Licensed Marriage and Family Therapists (MFTs) and Mental Health Counselors (MHCs), including</b> standard therapy visits, addiction services, & Care Management Services for BH Conditions.	A MHC is someone who "possesses a master's or doctor's degree which qualifies for licensure or certification as a mental health counselor, clinical professional counselor, or professional counselor ". The term encompasses a broad range of provider types.	Addiction counselors must also be licensed/ certified as MHCs to be eligible for Medicare reimbursement.	Standard patient visits provided by MFTs/ MHCs will be reimbursed at the <b>Medicare PPS</b> rate. Care Management Services will be reimbursed at the standard care management rate (G0511.)
	<b>Intensive Outpatient Program (IOP) Services for BH</b> (less intensive version than partial hospitalization but more intensive than weekly therapy)	Eligible patients receive between <b>9-20 hours of care a week, consisting of a mix of discrete services</b> , such as: individual & group therapy; occupational therapy; drugs & biologicals; individualized activity therapies; family counseling; patient training & education; & diagnostic services.	Services can be a joint effort of the FQHC's behavioral health team. However, a <b>physician</b> must approve a patient to participate in the IOP, and must renew their eligibility monthly.	These services will <u>not</u> be reimbursed under PPS. Instead, FQHCs will receive a <b>flat per-diem rate of around \$284 (split 80/20 between Medicare and the patient.)</b> FQHCs that provide IOP services to Medicare Advantage patients should receive supplemental payments to bring their total payment up to the per-diem amount.
Remote Monitoring	<b>Remote Physiological Monitoring (RPM)</b>	The collection, analysis, and interpretation of digitally collected physiologic data followed by the development of a treatment plan, and the managing of a patient under the treatment plan.		Via the general care management HCPCS code G0511. For detailed info see page 761 here.
Type of Care	Newly-reimbursable service	Definition	Who can provide this service	Reimbursement
Remote Monitoring, cont.	<b>Remote Therapeutic Monitoring (RTM)</b>	Remote monitoring of respiratory system status, musculoskeletal status, therapy adherence, or therapy response.		Via the general care management HCPCS code G0511
SDOH-related services	<b>Community Health Integration</b>	Services to address the patient's SDOH needs that are limiting the provider's ability to diagnose or treat a problem identified during an E/M visit. Includes assessment, care coordination, health education, health system navigation, etc.	"certified or trained auxiliary personnel, which may include a Community Health Worker (CHW)" under the supervision of a practitioner	Reimbursed under the standard care management code, G0511. Each month, FQHCs can bill for an initial 60 minutes per patient, and in additional increments of 30 minutes as needed.
	<b>Principal Illness Navigation</b>	These navigation services are part of the treatment plan for a serious, high-risk disease expected to last at least 3 months, that puts the patient at risk of institutionalization, decline, or death. Include assessment, care coordination, facilitating social & emotional support.	"certified or trained auxiliary personally under the direction of a practitioner, patient navigator, or peer specialist.	Same as CHI (above.)
	<b>SDOH Risk Assessment</b>	Providers can be reimbursed for conducting a SDOH Risk Assessment -- but only during a patient's Annual Wellness Visit <b>and</b> if something during the visit gives them "reason to believe" that SDOH issues are interfering with the patient's health.	The provider who is billing for the Annual wellness Visit. (It <b>cannot</b> be provided by a CHW, LCSW, or other staff person.)	Medicare will reimburse for a SDOH Assessment <b>only if it's furnished during an Annual Wellness Visit (AWV)</b> . There is no reimbursement if the assessment is conducted at any other time. When conducted during a AWV, Medicare will pay FQHC 100% of the fee schedule amount for the assessment.

**2025 Legislative Priorities**

- Restore/establish ability to bill for LCSW and other BH interns
- Establish Medicaid GME in health centers
- Value-based care proposal
- Additional 340B protections
- Fix for dental expansion
- Health center funding