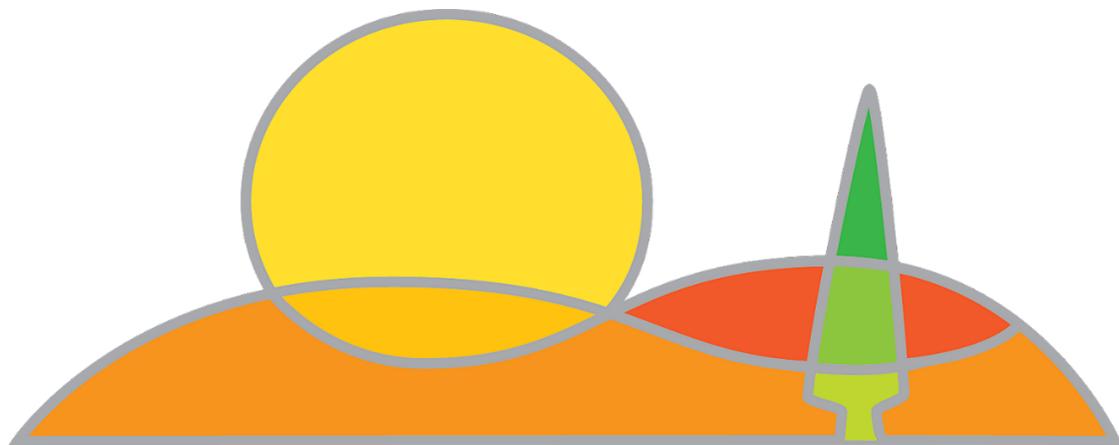


Fiscal Policies

Manual

2025



NEVADA
PRIMARY CARE ASSOCIATION

Table of Contents

POLICY MANUAL REVIEW FORM.....	3
FM-00: FISCAL POLICIES INTRODUCTION.....	5
FM-01: INTERNAL CONTROL	5
FM-02: GIFTS, GRATUITIES, HONORARIUM	5
FM-03: APPROVAL	6
FM-04: DUAL CUSTODY / SEPARATION OF DUTIES	6
FM-05: FINANCIAL CONFLICT OF INTEREST	7
FM-06: CONTRACTS.....	7
FM-07: BID SOLICITATION.....	7
FM-08: BID SOLICITATION - CONSULTANT SERVICES.....	8
FM-09: BID SOLICITATION - OTHER SERVICES OR PURCHASES.....	8
FM-10: BUDGETING	8
FM-11: PERSONAL EXPENDITURES	9
FM-12: FINANCIAL REPORTING.....	9
FM-13: FUNDING ALLOCATION.....	9
FM-14: ADVANCE PAYMENT.....	10
FM-15: AUDIT.....	10
FM-16: RESTRICTED/MEMBERSHIP FUNDS.....	10
FM-17: FURNITURE EQUIPMENT	11
FM-18: FURNITURE EQUIPMENT DISPOSAL	11
FM-19: FISCAL AGENT	11
FM-20: DISBURSEMENTS.....	12
FM-21: CHECK REQUESTS	12
FM-22: PURCHASE ORDERS	12
FM-23: PAYROLL	12
FM-24: PAYROLL DEDUCTIONS	13
FM-25: PER DIEM - TRAVEL.....	13
FM-26: EXPENSE REPORT	14
FM-27: MILEAGE REIMBURSEMENT.....	14
FM-28: OTHER REIMBURSABLE EXPENSES	14
FM-29: CREDIT CARD EXPENSES	14
FM-30: POSTAGE	15
FM-31: PETTY CASH	15
FM-32: PAYMENT RECEIPTS.....	15
FM-33: MAIL (INCOMING PAYMENT RECEIPTS).....	16
FM-34: CASH HANDLING	16
FM-35: ELECTRONIC TRANSFER	16
FM-36: RECONCILIATION	16
FM-37: MONTHLY REPORTS.....	17
FM-38: PROPERTY RECORDS	17
FM-39: INVENTORY MANAGEMENT.....	17
FM-40: DONATION POLICY.....	18
FM-41: MEMBERSHIP FEES	18
FM-42: INSURANCE	18

POLICY MANUAL REVIEW FORM

This certifies that the NVPCA Fiscal Policies manual was reviewed by the NVPCA CEO, June 2025.

Were there any revisions or additions to the manual since the last review?

No Yes

Review, revision and/or additions to the manual are as follows:

- Revised and Adopted by the Board of Directors: n/a
- Reviewed by CEO: June 2025

DATE	POLICY NUMBER & TITLE	EXPLANATION OF REVISION / ADDITION
5/2025	All policies	Updated formatting to comply with NVPCA Styles Guide Reviewed manual with no changes found
7/2024	All policies	Updated formatting throughout, Changed Finance Director to Director of Admin & Finance
7/2024	FM-01: Internal Control	Updated language; added statement about Board’s role
7/2024	FM-02: Gifts, Gratuities, Honorarium	Clarified language; added Board’s role
7/2024	FM-04: Dual Custody / Separation of Duties	Added “Separation of Duties”
7/2024	FM-05: Financial Conflict of Interest	Removed redundant language
7/2024	FM-20: Disbursements	Updated language related to use of two checking accounts
7/2024	FM-21: Check Requests	Updated language to include “electronic” checks
7/2024	FM22: Purchase Orders	Clarified language related to CEO approval of major purchases (no change to the amount levels was made)
7/2024	FM-25: Per Diem – Travel	Changed mandatory language to permissive; and added reference to the Staff Travel Procedure
7/2024	FM-26: Expense Report	Added “approved” related to reimbursable expenses
7/2024	FM-42: Insurance	Removed “property” and added “Cybersecurity” insurance
09/2022	All policies	Changed Executive Director to CEO
09/2022	All policies	Changed Deputy Director to Finance Director

09/2022	FM-08: Bid Solicitation - Consultant Services	Increased amount from \$25,000 to \$35,000 for solicitation of a formal bid; Board approval needed for consultant contracts over \$35,000 if not in the approved budget
09/2022	FM-09: Bid Solicitation- Other services or purchases	Increased amount from \$5000 to \$10,000 for requiring formal bids for services or purchases
09/2022	FM-21: Check Requests	Updated to include check request stamp as check requests are made digitally
09/2022	FM-22: Purchase Orders	Added definition of a major purchase as \$25,000 or more which requires CEO approval and purchases of \$50,000 or more requires Board approval
09/2022	All policies	Changed Executive Director to CEO, Changed Deputy Director to Finance Director
09/2022	FM-08: Bid Solicitation - Consultant Services	Increased amount from \$25,000 to \$35,000 for solicitation of a formal bid; Board approval needed for consultant contracts over \$35,000 if not in the approved budget
09/2022	FM-09: Bid Solicitation- Other services or purchases	Increased amount from \$5000 to \$10,000 for requiring formal bids for services or purchases
09/2022	FM-21: Check Requests	Updated to include check request stamp as check requests are made digitally
09/2022	FM-22: Purchase Orders	Added definition of a major purchase as \$25,000 or more which requires CEO approval and purchases of \$50,000 or more requires Board approval
02/2017	All policies	Changed organization name from GBPCA to NVPCA; removed procedures from policies

Date of Next Scheduled Review by CEO: May/June 2026

FM-00: FISCAL POLICIES INTRODUCTION

Section: FISCAL MANAGEMENT
 Policy Number: FM-00
 Policy Title: Introduction
 Date: July 17, 2024
 Revision Date(s): n/a

The purpose of this document is to establish minimum fiscal standards of operation for the Nevada Primary Care Association (“NVPCA” or “Association”). The policies outlined in the manual serve as a framework for the planning, implementation, and coordination of all agency fiscal operations.

The authority to develop, implement and operationalize the agency’s fiscal policies is delegated to the Chief Executive Officer (“CEO”) by the NVPCA Board of Directors (“Board”). The CEO will ensure that all NVPCA employees are familiar with relevant policies and procedures.

The fiscal policy manual will be reviewed annually by the CEO or delegated staff. The CEO will certify annually that the manual was reviewed by signing and completing the Policy Manual Review form. Revisions or additions to policies will be documented (Policy Manual Review Form).

The NVPCA Board of Directors will review and approve any changes to the Nevada Primary Care Association Fiscal Policies Manual.

FM-01: INTERNAL CONTROL

Section: FISCAL MANAGEMENT
 Policy Number: FM-01
 Policy Title: Internal Control
 Date: December 18, 2012
 Revision Date: February 7, 2017; July 17, 2024

Policy:

1. This policy describes the internal control and fiscal management of NVPCA funds. The financial policies adopted by NVPCA shall be followed and internal controls implemented to safeguard the Association’s assets.
2. The Board has a vital role of responsible financial stewardship over the NVPCA system of accounts. Financial records shall be maintained and prepared in accordance with generally accepted accounting principles and presented to the Board regularly for review.
3. No Federal grant funds will be used to support the costs, if any are incurred, of prohibited lobbying activities, as variously defined in OMB Circular A 133, the HHS Appropriations Act, and HHS rules implementing the Byrd Amendment.

FM-02: GIFTS, GRATUITIES, HONORARIUM

Section: FISCAL MANAGEMENT
 Policy Number: FM-02
 Policy Title: Gifts, Gratuities, Honorarium
 Date: December 18, 2012

Revision Date: September 2022; July 17, 2024

Policy:

1. This policy seeks to ensure that members of the Board and NVPCA staff avoid conflict of interest (See Personnel Policy (PP)1:41 for additional information on Conflict of Interest / Code of Ethics) or personal gain that comes as a result of their relationship and/or employment with NVPCA. A conflict of interest is an action or relationship that might impair an individual's ability to make objective and fair decisions relating to the employee's job performance or work of the member of the Board. Even the appearance of a conflict can be an issue.
2. No Board member or NVPCA employee shall accept monetary gifts or gratuities from any person or organization which receives, or is negotiating to receive, benefits or services from the Association, nor from those who provide or are negotiating to provide services or benefit the Association.
3. Employees may accept honoraria of more than \$25 for activities undertaken as part of the job on behalf of the Association for its use. Employees may accept token non-monetary gifts less than or equal to \$25 for activities undertaken as part of the job. Gift offers that exceed \$25 must be reported to the CEO. Any such gift or honoraria more than \$25 may be accepted on behalf of the Association for its use.

FM-03: APPROVAL

Section FISCAL MANAGEMENT
Policy Number: FM-03
Policy Title: Approval
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. CEO, or designee, approval is required to either obligate or expend NVPCA funds. All expenditures must be supported by documentation.

FM-04: DUAL CUSTODY / SEPARATION OF DUTIES

Section FISCAL MANAGEMENT
Policy Number: FM-04
Policy Title: Dual Custody/Separation of Duties
Date: December 18, 2012
Revision Date: February 7, 2017; July 17, 2024

Policy:

1. NVPCA will employ a dual custody system to safeguard agency funds. The principle of dual custody should be followed wherever cash is collected to reduce controversy and reduce or eliminate the risk of loss.
 - a. Dual custody requires separation of duties to make online payment transactions or administrative changes, such as authorizing new users.

FM-05: FINANCIAL CONFLICT OF INTEREST

Section FISCAL MANAGEMENT
Policy Number: FM-05
Policy Title: Financial Conflict of Interest
Date: December 18, 2012
Revision Date: September 2022; July 17, 2024

Policy:

1. Employees, members of the Board of Directors, and agents of the Nevada Primary Care Association are prohibited from using their positions to solicit or accept gratuities, favors, or items of monetary value from current or potential contractors or vendors for private gain.
2. No employee, member of the Board of Directors, or agent of the Nevada Primary Care Association will participate in the selection, award, or administration of a contract or other arrangement where to the Association agent's knowledge, an immediate family member, partner or other entity or individual has a vested financial interest.
3. Employees and voting members of the Board of Directors shall annually sign the NVPCA Conflict of Interest statement.

FM-06: CONTRACTS

Section FISCAL MANAGEMENT
Policy Number: FM-06
Policy Title: Contracts
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. Contracts that commit NVPCA funds shall be appropriately solicited (see Bid Solicitation).
2. Contractual agreements will include details on the good or service solicited, a specified monetary value, the period of validity, a statement of recourse in the event of nonperformance, and, when applicable, a disclaimer regarding the availability of grant funds. Such contracts will also include all information required of the contracted party.

FM-07: BID SOLICITATION

Section FISCAL MANAGEMENT
Policy Number: FM-07
Policy Title: Bid Solicitation
Date: December 18, 2012
Revision Date:

Policy:

1. The U.S. Code of Federal Regulations (CFR) 45 Sections 74.41 through 74.48 set standards for the use of recipients of federal funds in establishing procedures for procurement of supplies, equipment, and services with federal funds.

FM-08: BID SOLICITATION - CONSULTANT SERVICES

Section FISCAL MANAGEMENT
Policy Number: FM-08
Policy Title: Bid Solicitation - Consultant Services
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. Formal bids must be solicited when a consultant contract exceeds \$35,000. Consultant contracts up to \$35,000 may be solely approved by the CEO. Consultant contracts for \$35,001 and above must be approved by the Board of Directors unless the consultant contract line item is included in the board-approved budget, then approval is not needed.

FM-09: BID SOLICITATION - OTHER SERVICES OR PURCHASES

Section FISCAL MANAGEMENT
Policy Number: FM-09
Policy Title: Bid Solicitation- Other services or purchases
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. Non-recurring expenditures with a value over \$10,000 will require the clear and detailed solicitation of written bids from three (3) vendors, if possible. The selection of a vendor will be documented and will include the reason for the selection, price, and other pertinent factors.
2. Documentation will reflect when a sole vendor is encountered or when written proposals are unavailable.
3. Written bids for recurring expenditures, such as printing or insurance, will be solicited at a minimum every five years or more frequently at the discretion of the CEO in the event of cost increases or other factors.
4. In certain instances, the CEO can determine that a relationship with a specified vendor for recurring expenditures is advantageous and therefore is exempt from Bid Solicitation. These arrangements should be periodically reviewed to ensure continued competitiveness. Such vendor accounts or relationships are established for NVPCA business only.

FM-10: BUDGETING

Section FISCAL MANAGEMENT
Policy Number: FM-10
Policy Title: Budgeting
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. NVPCA will develop an annual line-item operating budget to include revenue and expenditure projections for all activities by program and/or fund source. The NVPCA budget will be developed by the Director of Admin & Finance and the CEO and will be reviewed and approved by the board before it can be used as a management tool.
2. The CEO and the Director of Admin & Finance will authorize expenditures consistent with the approved budget.

FM-11: PERSONAL EXPENDITURES

Section: FISCAL MANAGEMENT
Policy Number: FM-11
Policy Title: Personal Expenditures
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. CEO approval, or approval of its designee, is required to either obligate or expend NVPCA funds. The use of NVPCA credit accounts for personal expenditures is prohibited. However, in certain nominal instances and at the discretion of the CEO, exceptions may be made. Personal phone calls, photocopies, and the like are to be reimbursed by the user. Unit costs will be established for those items which are acquired in quantity.

FM-12: FINANCIAL REPORTING

Section: FISCAL MANAGEMENT
Policy Number: FM-12
Policy Title: Financial Reporting
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. Timely revenue and expenditure reports will be generated and distributed. These reports shall include but are not limited to quarterly reports to the Board, grant activity reports, and all other federal, state, and local reports as required.
2. Special reports shall be generated upon request.

FM-13: FUNDING ALLOCATION

Section: FISCAL MANAGEMENT
Policy Number: FM-13
Policy Title: Funding Allocation
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. CEO or designee approval is required to either obligate or expend NVPCA funds. Allocation to specific programs and/or fund sources for direct, and shared or indirect expenses will be documented in the Fund & Expense Allocation Plan.

2. Approval by the CEO will be based upon a reasonable and justifiable methodology.

FM-14: ADVANCE PAYMENT

Section: FISCAL MANAGEMENT
Policy Number: FM-14
Policy Title: Advance Payment
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. In instances where advance payment of expenditures is required, payment will be appropriately tracked in the accounting system in the pre-paid expense account and charged to the appropriate expense account when incurred. When receipts are required but not immediately presented, an invoice will be generated, requesting payment from the responsible party.

FM-15: AUDIT

Section: FISCAL MANAGEMENT
Policy Number: FM-15
Policy Title: Audit
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. An outside certified public accountant shall perform an annual agency-wide audit. The audit shall be conducted as soon as possible following NVPCA's fiscal year-end and will be presented to the Board of Directors, including all letters.
2. Per federal regulation, copies of the audit and all letters shall be sent to all appropriate funding sources within nine months of the close of the audit year.
3. The Board of Directors shall approve the selection of the auditor.

FM-16: RESTRICTED/MEMBERSHIP FUNDS

Section: FISCAL MANAGEMENT
Policy Number: FM-16
Policy Title: Restricted/Membership Funds
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. NVPCA funds that are free of federal, state, donor, or grantor use restrictions will be designated "Membership Funds."
2. Funds that are bound by federal or other grant requirements, or other donor-designated limitations of their use, will be designated as "Restricted Funds."
3. Restricted and Membership Funds will have separate budgets, and transactions will be

recorded and tracked to ensure compliance with GAAP rules.

FM-17: FURNITURE EQUIPMENT

Section FISCAL MANAGEMENT
Policy Number: FM-17
Policy Title: Furniture Equipment
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. In accordance with CFR Title 45, Part 74.2 and OMB Circular A-122 B 15, equipment is defined as an article of tangible property that has a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of (a) the capitalization level established by the organization for financial statement purposes, or (b) \$5,000. NVPCA's capitalization level is \$5,000. All goods acquired by NVPCA which meet this definition will be capitalized and depreciated over their useful lives.

FM-18: FURNITURE EQUIPMENT DISPOSAL

Section FISCAL MANAGEMENT
Policy Number: FM-18
Policy Title: Furniture Equipment Disposal
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. Disposal of an item with an original value over \$5,000 is at the discretion of the CEO and the Finance Committee of the Board. The CEO will make every effort to sell the capital item in question by making its availability public, through the means deemed necessary, unless otherwise instructed by the Board.
2. In the event that the item cannot be sold, it can be: (1) donated to another non-profit organization or needy individual, if office equipment or furniture; (2) sold for scrap value or traded in. Disposal of items with an original value of under \$5,000 is left to the discretion of the CEO.

FM-19: FISCAL AGENT

Section FISCAL MANAGEMENT
Policy Number: FM-19
Policy Title: Fiscal Agent
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. NVPCA will charge a minimum of 10% to be contracted to manage all or any portion of another organization's fiscal resources. The CEO retains the discretion to modify the rate charged.

2. NVPCA may open an additional bank account(s) to separate funds by organization or project.

FM-20: DISBURSEMENTS

Section: FISCAL MANAGEMENT
Policy Number: FM-20
Policy Title: Disbursements
Date: December 18, 2012
Revision Date: February 7, 2017; July 17, 2024

Policy:

1. NVPCA maintains two checking accounts - one checking account for receipt of grant federal funds and disbursement of pass-through payments, and one checking account for general operating disbursements. One designated signer is required for all checks and/or electronic payments drawn on these accounts. Check signers are to be approved by the Board of Directors and on file at the bank. All checks shall be pre-numbered and safeguarded in a locked drawer.

FM-21: CHECK REQUESTS

Section: FISCAL MANAGEMENT
Policy Number: FM-21
Policy Title: Check Request
Date: August 14, 2010
Revision Date: September 2022; July 17, 2024

Policy:

1. A check request form or an electronic check request stamp is used for expenditures with known values and supporting documentation. A check request form/electronic stamp is signed by the CEO or the Director of Admin & Finance.

FM-22: PURCHASE ORDERS

Section: FISCAL MANAGEMENT
Policy Number: FM-22
Policy Title: Purchasing
Date: August 14, 2010
Revision Date: September 2022; July 17, 2024

Policy:

1. Major purchases in the amount of \$25,000 or more shall require CEO approval. Major purchases of \$50,000 or more shall require the approval of the Board, unless the item is reflected in the approved budget.
2. Purchase order requests are used for expenditures with estimated values and forthcoming documentation, as in the case of expendable supplies. Purchase order requests are approved by a supervisor or CEO.

FM-23: PAYROLL

Section FISCAL MANAGEMENT
Policy Number: FM-23
Policy Title: Payroll
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. Employees are paid every two weeks, twenty-six (26) times per year. A pay period consists of two weeks, starting on a Saturday and ending on a Friday. For exempt and non-exempt staff, a signed time sheet or Personal Activity Report will be submitted on the first working day following the end of the pay period. As a matter of course, employees will be paid no later than the Friday following the end of the pay period.

FM-24: PAYROLL DEDUCTIONS

Section FISCAL MANAGEMENT
Policy Number: FM-24
Policy Title: Payroll Deductions
Date: August 14, 2010
Revision Date: February 7, 2017

Policy:

1. Payroll deductions are made as prescribed by law, including deductions for federal income tax, social security, Medicare taxes, and if selected by the employee, deductions for a tax-deferred retirement plan, medical and dental insurance, dependent health care insurance, and health savings account.
2. Payroll records, including withholding information, shall be maintained for all employees. All withheld taxes and other deductions will be deposited in accordance with applicable regulations. Reports shall be generated and retained as required by law.

FM-25: PER DIEM - TRAVEL

Section: FISCAL MANAGEMENT
Policy Number: FM-25
Policy Title: Per Diem – Travel
Date: August 14, 2010
Revision Date: September 2022; July 17, 2024

Policy:

1. NVPCA employees, consultants, and members of the Board may be compensated for meals and incidental expenses incurred while traveling on NVPCA business. (See NVPCA Administrative Procedure on Staff Travel)
 - a. If time permits and adequate documentation is provided, per diem may be paid in advance per U.S. GSA Federal Travel Rate (<http://www.gsa.gov/portal/category/21287>) for meals and incidental expenses (M & IE) for the location or locations visited.
 - b. Travel to and from the airport is not considered a portion of M & IE and is subject to

reimbursement.

2. Per diem requests must be approved by a supervisor and submitted to the Director of Admin & Finance or CEO.

FM-26: EXPENSE REPORT

Section FISCAL MANAGEMENT
Policy Number: FM-26
Policy Title: Expense Report
Date: August 14, 2010
Revision Date: September 2022; July 17, 2024

Policy:

1. Employees who incur approved expenses on behalf of NVPCA and need to be reimbursed must complete the Expense Report form and attach receipts for the expenditures. Once approved by the CEO, payment will be sent.

FM-27: MILEAGE REIMBURSEMENT

Section FISCAL MANAGEMENT
Policy Number: FM-27
Policy Title: Mileage Reimbursement
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. NVPCA employees, consultants, and members of the Board may be compensated for mileage traveled in personal vehicles on NVPCA business at the rate annually established by the Internal Revenue Service when pre-approved by the CEO or designee. The CEO retains the discretion to arrange for alternative mileage reimbursement arrangements in advance of an employee or Board Member's travel.

FM-28: OTHER REIMBURSABLE EXPENSES

Section FISCAL MANAGEMENT
Policy Number: FM-28
Policy Title: Other Reimbursable Expenses
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. NVPCA employees, consultants, and members of the Board of Directors who incur pre-approved expenses on behalf of NVPCA, for NVPCA business are eligible for reimbursement as approved by the CEO or designee.

FM-29: CREDIT CARD EXPENSES

Section FISCAL MANAGEMENT
Policy Number: FM-29

Policy Title: Credit Card Expenses
Date: December 18, 2012
Revision Date: February 7, 2017

Policy:

1. Expenditures charged to the corporate credit card must be pre-approved. Employees who incur expenses on behalf of NVPCA using a corporate credit card will submit receipts for these expenditures to the accounting department within three (3) workdays of the expenditure, or as soon as practicable.
2. Each staff person is prohibited from using the corporate credit card for personal use.

FM-30: POSTAGE

Section: FISCAL MANAGEMENT
Policy Number: FM-30
Policy Title: Postage
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. Postage shall be maintained by the CEO. Replenishment will be requested by check request or supply order as needed.

FM-31: PETTY CASH

Section: FISCAL MANAGEMENT
Policy Number: FM-31
Policy Title: Petty Cash
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. A petty cash fund of \$200.00 is to be maintained and safeguarded in a locked drawer by the CEO. This fund is to be used for small purchases which are not best achieved by other means. Only the CEO may authorize a temporary increase to accommodate an NVPCA event or unusual circumstance.

FM-32: PAYMENT RECEIPTS

Section: FISCAL MANAGEMENT
Policy Number: FM-32
Policy Title: Payment Receipts
Date: August 14, 2010
Revision Date: December 18, 2012

Policy:

1. NVPCA receives funds through three principal means - Checks, Cash, and Electronic Transfers. Properly endorsed checks and duly recorded credit cards and cash shall be

deposited within seven business days of receipt. The deposit of electronically transferred grant funds shall be confirmed before the issuance of payments against these funds.

FM-33: MAIL (INCOMING PAYMENT RECEIPTS)

Section FISCAL MANAGEMENT
Policy Number: FM-33
Policy Title Mail (Incoming Payment Receipts)
Date: December 18, 2012
Revision Date:

Policy:

1. Checks or other payments/revenues received through the mail shall not be processed by the staff member who performs the weekly bank deposits.

FM-34: CASH HANDLING

Section FISCAL MANAGEMENT
Policy Number: FM-34
Policy Title: Cash Handling
Date: December 18, 2012
Revision Date: August 14, 2010

Policy:

1. Incoming cash (USD) shall be acknowledged through a pre-numbered and signed receipt.
2. Cash transactions over \$500.00 should be verified by a second NVPCA employee upon receipt and deposited immediately. Maintenance of cash on the premises over the Petty Cash Account should be limited to the greatest extent possible.

FM-35: ELECTRONIC TRANSFER

Section FISCAL MANAGEMENT
Policy Number: FM-35
Policy Title: Electronic Transfer
Date: August 14, 2010
Revision Date: December 18, 2012

Policy:

1. Request for the advancement of grant funds for NVPCA shall be limited to the amount needed and be timed to be in accordance with the actual, immediate cash requirements to carry out program requirements.
2. Checks will be written within two business days of the funds becoming available in the account and at no time more than three business days after the funds are deposited into the account. Any interest in excess of \$250.00 that may be accrued by NVPCA or by a subcontractor annually will be returned to DHHS in accordance with federal regulations.
3. Transfers will not span the fiscal year-end.

FM-36: RECONCILIATION

Section FISCAL MANAGEMENT
Policy Number: FM-36
Policy Title: Reconciliation
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. NVPCA bank account will be reconciled to the bank statement monthly within 15 days of statement receipt or by the final business day of each month. Asset and Liability accounts will be reconciled monthly in preparation for the generation of monthly Total Operating Budget financial reports.
2. The CEO reviews the bank statement and reconciliation reports monthly.

FM-37: MONTHLY REPORTS

Section FISCAL MANAGEMENT
Policy Number: FM-37
Policy Title: Monthly Reports
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. Monthly and year-to-date expense and revenue reports, which show budgeted amounts, will be generated monthly for the CEO and distributed to the Board in advance of board meetings.

FM-38: PROPERTY RECORDS

Section FISCAL MANAGEMENT
Policy Number: FM-38
Policy Title: Property Records
Date: December 18, 2012
Revision Date: September 2022

Policy:

1. All furniture and equipment shall be entered into the NVPCA's inventory records upon acquisition. A physical inventory shall be conducted by the CEO or designee at least once every two (2) years to ensure accuracy and to meet funding source guidelines and/or regulations.

FM-39: INVENTORY MANAGEMENT

Section FISCAL MANAGEMENT
Policy Number: FM-39
Policy Title: Inventory Management
Date: August 14, 2010
Revision Date: September 2022

Policy:

1. NVPCA will manage grant-based inventory by documentation of receipt and disbursement. Inventory of this nature shall be managed by the Director of Admin & Finance, with oversight from the CEO.

FM-40: DONATION POLICY

Section	FISCAL MANAGEMENT
Policy Number:	FM-40
Policy Title:	Donation Policy
Date:	August 14, 2010
Revision Date:	September 2022

Policy:

1. NVPCA will accept the gift/ donation of cash in the form of personal checks, cashier's checks, and cash. Donations of items will also be accepted at the discretion of the CEO and Board of Directors. Legal input and advice will be referenced for the acceptance of gifts when appropriate.
2. Cash donations will be accepted for general purposes unrestricted or board-restricted funds. Donor-requested restricted cash gifts shall be accepted and applied per the donor's request.
3. Other general-purpose donations will be used for the general purposes of the Association at the discretion of the CEO or Board of Directors.
4. The Association will acknowledge each tax-deductible gift by sending a donation letter to the donor indicating that the gift is tax-deductible to the fullest extent of the law.
5. The Association may accept donations of tangible personal property. The CEO and Board of Directors will determine if and when the donation will be sold.

FM-41: MEMBERSHIP FEES

Section	FISCAL MANAGEMENT
Policy Number:	FM-41
Policy Title:	Membership Fees
Date:	December 18, 2012
Revision Date:	September 2022

Policy:

1. NVPCA accepts membership dues by check and cash. Membership dues will be used for the general purposes of the Association at the discretion of the CEO or board of directors. The CEO and board of directors will determine if and when membership will be terminated.

FM-42: INSURANCE

Section	FISCAL MANAGEMENT
Policy Number:	FM-42
Policy Title:	Insurance
Date:	December 18, 2012
Revision Date:	September 2022; July 17, 2024

Policy:

1. The Association will carry adequate insurance to protect its members as far as it is required by law and financially reasonable, and subject to the rules governing contractual services. The Association will carry Directors and Officer Liability, Cybersecurity insurance, and general liability insurance.
2. The Association will carry fire insurance or have proof that the owner of the building carries fire insurance. During the construction of a new building, the Association will carry an owners and contractors protection policy liability insurance in addition to the contractor's coverage.
3. Workers' Compensation. The Association will carry workers' compensation insurance as required by law.
4. The CEO shall periodically review insurance coverage and, if deemed necessary, make changes.