

**OPERATING PROCEDURES**

**NEVADA FFA ASSOCIATION**

### ***Operating Procedures Manual***

*The Operating Procedures were developed to serve as a reference for new employees, the board of directors, and others to clarify the day-to-day operations of the executive director and the Nevada FFA Association. The procedures should be kept with the various policies and support documents, and serve as a manual. The procedures and manual must be updated as needed and presented to the board. They don't need to be voted upon, however, the board must be aware of their contents.*

### ***General Procedures***

#### **Annual List of Officers, Directors and Agent of Nevada FFA Association**

The Annual List of Officers, Directors and Agent of Nevada FFA needs to be filed annually with the Secretary of State's office. The form can be obtained via the Secretary of State's Office or the state website.

The FFA Association's file number is E0874632005-0. This document should be filed by the association's Executive Director and/or the Agriculture Education Program Professional/State Advisor at the Department of Education.

#### **EIN Number**

The FFA Association's EIN number is 88-6008816.

#### **Executive Director**

A vote by the Advisory/Governing Board will be taken prior to July 1 annually to renew the executive director contract. Any performance concerns need to be addressed to the president prior to the vote.

#### **Executive Director's Contract Between UNR'S College of Ag, Biotechnology & Natural Resources (CABNR) & Nevada FFA Foundation**

The executive director's contract is managed through CABNR. Contact CABNR's HR person to renew/revise the MOU.

The position is funded by several sources. The Nevada Department of Education funds (Carl D. Perkins federal, state CTE funding and/or state Vocational Student Organization (or CTSO)) are sent to the Nevada FFA Association, which forwards them to UNR, CABNR. The foundation covers the remaining amount of the yearly contract.

The renewed contract (which must be approved by the executive committee) must be sent to UNR, CABNR by July 1. The first half of the funds for the position must be sent in July and the remaining amount in January.

#### **New Board Members**

Whether new board members are elected at the Annual Meeting or appointed throughout the year, they need to be given a copy of the last meetings minutes, the By-Laws, and Budget.

### **Minutes**

The secretary and executive director should compile the minutes of each meeting. The minutes will be provided in the next meeting's board email. Upon approval, the minutes should be signed and dated by the secretary. The minutes should be kept on file.

### **Board Meeting Emails**

A mailing/email containing a memorandum (if needed), agenda, previous meeting's minutes and other pertinent information must be sent to the board of directors and trustees before the upcoming meeting. The memorandum should identify the contents and notification if any action needs to be taken.

### **Annual Meeting**

Copies of all policies, by-laws, budgets, and other necessary documents will be provided to the full board prior to the meeting.

### **Web Page**

The web site ([www.nvaged.com](http://www.nvaged.com)) should be updated as needed throughout the year.

### ***Financial Procedures***

#### **Banking**

The Nevada FFA Association checking account is currently held at Heritage Bank. Checking account # \_\_\_\_\_ . Routing # \_\_\_\_\_ .

#### **Management**

The executive director and Advisory/Governing board manages the Nevada FFA Association finances.

1. **General Management** – The Nevada FFA Association board of directors provides oversight of the association financial account. The Executive Director manages the day-to-day operations of the accounts. The Treasurer and board members oversee the Executive Director's actions as well as serve as an advisory board.

The Nevada FFA Association Advisory/Governing Board has three representatives (teachers' association president or designee, State FFA President and State Advisor/Dept. of Education position) on the board of directors as mentioned in the by-laws. In addition, the Executive Director is an ex-officio member.

- a. Financial records are kept in accordance with Generally Accepted Accounting Principles.
- b. The FFA Association will abide by Federal and Nevada state laws for non-profit organizations.
- c. All funds raised under the FFA name are used by the organizations for the purposes of the organizations.
- d. Establishment of or changes to bank accounts require approval of the Advisory/Governing Board of Directors.
- e. All bank account statements will be reviewed and signed by the treasurer or other board member if needed. The bank account statements will be kept on file by the executive director. The statement and reconciliation report from QuickBooks will be included in this file. Monthly reconciliation documents for the association need to be signed by a board member.
- f. No funds can be transferred to another organization or entity for use without express written approval by the board of directors, and in such case, that entity must be an entity of the FFA, such as a foundation, with the same purposes as the organization.
- g. All financial records must be open for inspection by a board member that has a direct interest in or supervises the operation of the organization.
- h. The Advisory/Governing Board shall forbid any and all use of organization funds, whether cash or checks, for personal use or any use other than expressly for the benefit of the organizations.

2. **Treasurer's Report/Financial Report** - A treasurer's report identifying account activity between board meetings will be presented prior to scheduled meeting. It will then be filed. The report should include a Profit & Loss Statement, Balance Sheet, Budget with a year-to-date comparison, and any specific activity updates. All financial records will be made available at the annual meeting or upon request.

Nevada FFA Association - A complete annual financial report, is provided to the state audit committee during the annual state FFA conference.

3. **Operating Budget** - An operating budget needs to be developed annually. The budget should be presented at each meeting with the year-to-date actual income/expenses by event or activity.

The Board of Directors has the ability to edit the budget at any time throughout the year.

- 4. Deposits/Cash Receipts** - The executive director and board members have the authority to deposit funds into the association accounts. All funds received will be deposited upon receipt in the officially approved bank account. All checks deposited must be copied and kept on file along with the deposit receipt. Each deposit/cash receipt, should be entered in Quick Books. The person/company's name should be included in the Memo.

Any cash received must be deposited immediately. Original reconciliations and signatures will be maintained by the executive director.

Cash withdrawals require express permission and direction from the Board of Directors.

- 5. Vendor Invoices/Check Signatures** - The Board of Directors will determine who has check signing authority and work with the bank to accomplish this task. Each check will require two signatures. Vendor invoices and/or paperwork documenting the reason for the expense must be attached to the check. A copy of all signed checks and documents supporting the transaction must be kept on file.

Checks cannot be signed by the person who has submitted the form.

- 6. Reimbursements** – The board of directors or staff will develop a reimbursement form and set the travel reimbursement levels for state officers. The state reimbursement rates for adult travel will be the default. Expense forms are to be signed with receipts attached and sent to the association. A copy of the check and paperwork documenting the reason for the expense must be kept on file.

In order for student officers to receive reimbursements, the travel and activities must be approved by the executive director prior to traveling/purchasing items. The executive director must sign the submitted reimbursement form prior to cutting a check.

Volunteers and staff must submit a reimbursement form with receipts.

Once the form is signed, then it will follow the same procedure as any other vendor invoice. Reimbursement checks cannot be signed by the person who has submitted the form.

### **Directors & Officers' Liability Insurance**

The FFA Association will maintain appropriate bonding and liability insurance as

identified by NDE.

**Financial Reviews & Taxes**

Taxes shall be prepared by a registered CPA annually. All receipts and disbursements shall be reported to the IRS as a component of the organization's 990 form.

The association operates on the fiscal year of 7/1-6/30. The current CPA is McMullen, McPhee, & Company, LLC. The **QuickBooks** accounting program is used for all association transactions. Contact Information: 215 Bluffs Ave Ste 300, Elko, NV 89801, Fax: 775-753-9875.

The association's tax id # is 88-6008816.

**Credit Card/Debit Card**

The Nevada FFA Association doesn't have a credit card. The Board of Director's must approve to establish a credit card for the association.

The Nevada FFA Association will not attach a debit card to its checking account or maintain a petty cash account.