

The Monroe County Volunteer Firemen's Association

FINANCIAL OPERATING PROTOCOLS

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Monroe County Volunteer Firemen's Association, Inc.

STANDARD OPERATING PROCEDURE # 1
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1.0 FISCAL ACCOUNTABILITY

- 1.1. The Treasurer shall keep all the financial records of the Monroe County Volunteer Firemen's Association¹, Incorporated in a computer based accounting program such as QuickBooks® or a similar software program, or by any other double-entry accounting method which is approved in advance by the sitting Auditing Committee and the current Association accountant. The program must be designed for use by a business or organization, as opposed to programs designed for personal or individual use.
- 1.2. See section 15.0 (Safeguarding of Association Books and Electronic Files) for further requirement relating to safeguarding of Association records.

2.0 ADMINISTRATION OF THE TREASURER'S DUTIES

- 2.1. The duly elected Association Treasurer, or any authorized successor or supernumerary in the absence of the Treasurer, shall be held responsible for care and safety of the funds and financial records of the Association.
- 2.2. The Treasurer shall deposit all Association funds in an authorized financial institution as soon as is practicable after receiving them.
 - 2.2.1. When other members collect or accept funds on the behalf of the Association, for example during the course of operating a committee, organizing a dinner or event, or for any other legitimate purpose, those funds shall be turned over to the Treasurer as soon as is practicable.
 - 2.2.2. Association funds, cash, checks or other negotiable instruments shall not be kept in any individuals' possession any longer than is necessary to prepare them for deposit or for transmittal to the Treasurer.
 - 2.2.3. As detailed in later subsections of this document, a full written accounting of all funds accepted and disbursed must be prepared and turned over to the Treasurer for incorporation into the records of the Association.
- 2.3. The Treasurer shall be responsible for disbursing all Association funds, in accordance with the procedures and policies contained in the following sections of this document.
- 2.4. The Treasurer shall keep the Board of Directors advised as to the location and identity of all financial institutions in which Association funds are placed.

¹ Hereinafter to be described as "the Association" or the "MCVFA."

- 2.5. Prior to the establishment of any accounts the Treasurer shall advise the Board of Directors of his intention to open an account, including the location of the branch or office in which the account will be held. The Board shall pass an authorizing resolution permitting the creation of the new account. The Secretary shall provide and transmit a copy of the authorizing resolution, directly to the proposed institution, to prevent the Treasurer from opening any accounts without the authorization from the Board.
- 2.6. The Treasurer shall be authorized to transfer funds between Association accounts provided that all such movements are in compliance with the protocols and guidelines set forth in subsequent sections of this document.

3.0 SUCCESSION OF TREASURER'S RESPONSIBILITIES:

- 3.1. Neither the most recent version of *Roberts Rules of Order, Revised*², nor any other widely publicized document, clearly states the order of succession to maintain continuity of operations in the absence of a treasurer. In this document, relating solely to the MCVFA, three types of absences will be addressed. First, will be a long term or permanent absence, next will be a medium term, or longer than 45 days, finally an absence at a membership business meeting, Board of Directors meeting, **or** for a duration of **up to** 45 days, but less than two regularly scheduled meetings of the Association.
 - 3.1.1. Should the Treasurer resign from office, be convicted of a crime which in the view of the Board of Directors makes it appropriate for him to be removed from office, or fail to perform his duties for a substantial period, his election or appointment should be vacated and he may be removed from office. In such a case, a replacement should be appointed to serve as treasurer until a duly elected successor can be selected and installed, in accordance with the constitution, bylaws and current resolutions of the association.
 - 3.1.2. The order of succession, for an absence of the Treasurer, longer than 45 days, but not expected to be permanent shall be first to the Secretary, but if he declines or is unable to fulfill the responsibilities of the Treasurer, shall next be to the 1st Vice President, but if he declines or is unable to fulfill the responsibilities of the Treasurer, shall next be to the 2nd Vice President, but if he declines or is unable to fulfill the responsibilities of the Treasurer, shall next be to the Chairman of the Budget and Finance Committee.
 - 3.1.3. In the case of short term absence of the Treasurer, the Board of Directors and the members of the Association should continue to approve (or disapprove) bills and requests for payment, which will be executed upon the return of the Treasurer.
- 3.2. In order to minimize the effort necessary to effect change of signatory agreements required by financial institutions holding association funds, and the United States government (*United*

² Edited by John Sherman, *The New Robert's Rules of Order*, Barnes and Noble, New York, 1993.

States of America Patriot Act of 2001, and the *International Money Laundering Abatement Act of 2001*, which is a subsection of the first named Act) the following Association officers will complete the necessary paperwork and be authorized to act as a signatory for the Association.

3.2.1. The duly elected and properly sworn President of the Association

3.2.2. The duly elected and properly sworn Secretary of the Association

3.2.3. The duly elected and properly sworn 1st Vice President of the Association

3.2.4. See § 7.14.2.2 for details regarding the possibility of another individual requiring signatory privileges.

3.3. In the event that an otherwise authorized officer declines to provide all of the information necessary to satisfy the current requirements of the previously named Acts, or any additional requirement in place and mandated by the financial institutions holding Association funds, he will not be authorized nor allowed to execute any fiduciary activities on the behalf of the Association. A consensus of the Board of Directors may authorize any of the following officers to replace the unqualified nominee:

3.3.1. The Chairman of the Budget and Finance Committee

4.0 PROCESS FOR MAKING PURCHASES ON BEHALF OF THE ASSOCIATION

4.1. No member shall consent to any purchases or other financial obligations on the behalf of the Association, or any committees of the Association, without receiving prior authorization in accordance with one of the following subsections.

4.1.1. Elected officers may enter into transactions necessary for the execution of their duties, provided that they do not violate any restrictions contained in this document.

4.1.1.1. For example, the Secretary may proceed to purchase copying services, the purchase of postage stamps, etc. The Treasurer may order and purchase banking forms and other items necessary to transact Association business.

4.1.2. Members appointed by the President as a committee chairman, or other committee members specifically operating in a similar function, may authorize the purchase of items, or engage in contractual obligations, as necessary to perform the duties expected of them.

4.1.2.1. For example, the chairman of the Hospitality Committee may purchase foodstuffs and beverages necessary to operate a reception area at an event or function authorized and within the scope of the duties of the committee. Similarly, in the course of

planning a function, the Hospitality Committee may engage a room at a hotel, or similar venue, for the purposes of operating a hospitality room.

4.1.3. Special committees, or members charged by the President of the Board of Directors with conducting a special event, or function, shall have similar authorization.

4.1.3.1. In the case of a special committee or the authorization of a member to operate a special event, when no MCVFA budget account is appropriate, or when a specific expenditure limit was not stipulated when the committee of event was established, the total of all expenditures shall not exceed five hundred dollars (\$ 500.00)

4.2. In all cases, no purchase, nor the total of multiple purchases, shall exceed the amount set forth in the current budget for such event or function.

4.3. In any situation whereby a purchase, or contractual obligation is anticipated, or actually does, exceed five hundred dollars (\$ 500.00) the following subsections must be complied with:

4.3.1. A written document shall be prepared which describes the particulars of the proposed purchase and lists certain requirements and specifications which the proposed obligation must comply with to be considered "suitable to the Association"

4.3.1.1. Such document shall be written with adequate specificity to exclude unqualified offerings, but should not be so exclusive that only a limited number of, or only one, vendor qualifies.

4.3.1.2. One copy of the specification document shall be attached to the records of the committee, or event, for examination by the Audit Committee during their review of the committee or event records.

4.3.2. The document should be furnished to an adequate number of vendors so that at least three (3) quotations, or proposals are returned for consideration.

4.3.2.1. If it is not possible to locate three vendors of the subject purchase within the immediate Rochester vicinity, with the approval of the Board, the purchase may proceed with fewer quotations. (01/2016 Add)

4.3.3. Prior to selecting and notifying a vendor that he has been selected, the committee conducting the event or function shall meet to review all submittals.

4.3.3.1. The most attractive submittal for the overall benefit of the Association shall be selected, which may, or may not, be the least expensive of those received.

4.3.3.2. In addition, when whereby a purchase, or contractual obligation is anticipated to, or actually does, exceed one thousand dollars (\$ 1,000.00) the Board of Directors must be advised of the following, prior to engaging in the transaction:

4.3.3.2.1. The details surrounding the purchase and the specifications for the item (s) to be purchased or contracted for,

4.3.3.2.2. The identity of all vendors solicited for a proposal or quotation,

4.3.3.2.3. The identity of all vendors whom returned a submittal or quotation,

4.3.3.2.4. The identity of any vendors disqualified from possible selection and the reasons for that action,

4.3.3.2.5. The vendor recommended for the transaction, based on the analysis of the committee, and the reasons for their decision.

4.3.3.2.6. As they hold over fiduciary responsibility for the Association, the Board has the duty to ensure that the transaction is in the best interests of the Association. If deemed necessary by a majority of the directors at a legal meeting of the Board, they may either sustain or overrule the selection of the successful vendor recommended by the involved committee or individual.

4.3.3.2.6.1. Further, if deemed necessary, the Board may direct the Committee to refine or revise the purchase specification, solicit additional vendors, disqualify a vendor or take any appropriate action relating to the proposed transaction.

5.0 APPROVAL OF DISBURSEMENT OF FUNDS - ROUTINE:

5.1. It is the duty of the Treasurer to execute all approved or authorized disbursements in a timely manner.

5.2. It is the responsibility of all persons requesting disbursements, or submitting a check request, to do so in a timely manner.

5.3. Any member wishing to request the disbursement of Association funds must initiate the process by completing a check request form.

5.3.1. When a matter possibly involving an expenditure is brought forward for discussion at a legal meeting of the Association, it is not necessary for a check request to be prepared until the disbursement is approved.

- 5.4. The member requesting a disbursement of Association funds shall complete a "check request" form, providing all requested information. That check request shall be forwarded to the Treasurer, along with substantiating paperwork, such as receipts, invoices or others, as necessary to ensure the legitimacy of the claim.
- 5.5. Upon receipt of a check request form, the Treasurer shall verify that it is properly completed including the budget account to be debited, the payee and the address to which the instrument is to be mailed.
- 5.6. The Treasurer shall review the status of the budget account to which the expenditure is to be debited. In the event that the disbursement will place the budget account into an "overdrawn" status, the Treasurer shall so notify the submitter that the disbursement cannot be made. The Treasurer may also notify the Chairman of the Budget and Finance Committee of the situation.
 - 5.6.1. The point that the overdrawn status of a budget account was not discovered prior to the authorization of the expenditure, notwithstanding, no disbursement can be made from an overdrawn budget account.
 - 5.6.1. It is the responsibility of the check request submitter to negotiate with the Chairman of the Budget and Finance Committee, or the President, to determine the approach necessary to satisfy the obligations and to prepare a solution for rectifying the matter.
 - 5.6.2. In the event that funds are to be allocated from a different budget account to resolve the shortage, a resolution shall be prepared and presented at the next regularly scheduled Board of Directors meeting.
 - 5.6.2.1. The Board of Directors may authorize the transfer of funds between budget accounts, without bringing the matter to the general membership as long as the overall budget is not impacted or modified.
 - 5.6.3. Alternatively, should the check request submitter, the President and the Chairman of the Budget & Finance Committee determine that it is appropriate to satisfy the disbursement by debiting a different account a new check request should be prepared, forwarded and approved in the normal manner. The original check request shall then be destroyed
- 5.7. For tracking purposes, the Treasurer shall assign a "check request number." This number is a sequential number to be used in tracking the check request throughout the process and aiding in the annual audit. The format for the check request number is "MM/YY-XX", where "MM" represents the number of the month in which it was received, the "YY" stands for the last two digits of the year, and "XX" is a two digit number, indicating the sequence in which it was received. While this format is suggested, the numbering scheme may be changed at any time without the necessity for an approval, as long as the intent of this section is maintained.

- 5.7.1. All further actions and all paperwork for each expenditure shall reflect that number, including the actual instrument issued to satisfy the obligation. This will simplify tracking the transaction and ease the task of the Audit Committee and the accountant when auditing the Association records.
- 5.8. Depending upon the nature of the payee, and the reason that the payment is being made, it may be necessary to report the payment to the IRS. If this is likely, or foreseeable, an IRS W-9³ form will be required to be filled out and returned prior to the issuance of the check. See the appendix for the current requirements for reporting payments to the IRS.⁴
- 5.8.1. The Treasurer is legally bound to obey the rules and regulations of the U.S. Government, and in particular the Internal Revenue Service, as well as of the State of New York. If it is his opinion the disbursement may be subject to the rules which necessitate reporting to the IRS, the requestor may be asked to complete an IRS W-9 form, prior to the transfer of any funds.
- 5.8.2. This will be required before a check will be issued, however the final determination as to whether the disbursement is reportable to the IRS will be made by the accountant or whomever is the current preparer of the tax returns of the Association.
- 5.8.3. In all cases, all check requests for payments which will be made to an individual must contain the United States Social Security account number of the payee.
- 5.9. Treasurer shall present the properly completed check request, along with all required supporting documentation, to the Board of Directors or to the membership at the next scheduled business meeting, whichever occurs first, for approval at a legal meeting or the Association.
- 5.9.1. Frequently items brought to the floor during the presentation of new business results in the approval of a disbursement of Association funds. When this occurs, and the disbursements have been authorized at an earlier point in the meeting, the additional check requests must be added to the Inventory of Check Requests, after it has been approved. Without scrupulous and extremely detailed documentation, it is difficult to precisely determine when an unauthorized disbursement has been incorporated in the list with the added, and approved, ones.
- 5.9.2. To resolve this, and with the concurrence of the President who prepares the agenda of all meetings, the portion of meetings in which check requests are presented for approval, should be at the end of the agenda and after the conclusion of new business. This will

³ See Appendix E for sample form

⁴ The current IRS reporting requirements shall be kept current with changes as made by the IRS by the individual whom is the custodian of this document. As a legal requirement, such changes to this document shall not require an approval of the Association and should be incorporated as necessary.

assure that the Inventory of Check Requests contains all disbursements approved at a meeting at the moment that they are approved.

5.10. All checks for the disbursement of any MCVFA funds that are intended for payments to individuals must list the intended recipient of the funds as the payee on the instrument. (Proposed at Board of Directors meeting of January 21, 2009 and approved by a 9 to 4 roll call vote.)

5.11. Funds will not be paid to individuals or other entities, when a prior disbursement (s) has/have not been substantiated by the provision of all required paperwork. (added 01/2016)

6.0 APPROVAL OF DISBURSEMENT OF FUNDS - EXTRAORDINARY:

6.1. Upon occasion, it may become necessary to execute an expedited disbursement of Association funds. When such a necessity occurs, the provisions of this section shall prevail.

6.1.1. Since this section circumvents some of the normal controls required by prudent financial procedures, it should be understood that the circumstances requiring this should be limited and infrequent. The mere failure of a member to request a disbursement in a timely manner, due to oversight, or other failure on his part, shall not be sufficient to invoke this section.

6.2. In extremely rare occasions, the need for expenditure may arise between legal meetings, or in a situation where neither a quorum is present at a meeting, nor are an adequate number of directors to enable the provisions of the preceding subsection.

6.2.1. In such situations, the Treasurer shall be authorized to disburse the funds, provided that all of the following conditions are met:

6.2.1.1. The expenditure is to cover an event or item, the purchase of which is critical to the Association, or is to avail the Organization of an offer which has an expiration date or deadline which is prior to the next legally scheduled meeting,

6.2.1.2. An attempt has been made to contact the vendor of the item or service, to solicit some latitude in the payment due date, and that vendor has refused to postpone the due date,

6.2.1.3. All necessary paperwork, including a properly executed MCVFA check request, and invoice, statement or bill from the vendor are present and completely filled out,

6.2.1.4. The amount of the disbursement is for \$ 250.00, or less,

6.2.1.5. Deleted January 20th, 2016

6.2.1.6. The President of the organization has provided to the Treasurer written notice that the referenced purchase is critical to the Association, and if not made immediately, would cause severe hardship or embarrassment to the Organization.

6.3. Check requests and other requests for funds disbursement may be approved by the approval of a majority of any combination of the following individuals, provided those individual are present at a regularly scheduled meeting of the Association, at which a legal quorum in not present.

6.3.1. Any combination of at least 50% of the current seated Board of Directors.

For example, if there are twenty-one seated Directors, eleven of them must be present. Thus an affirmative vote of at least six of the assembled body will enable disbursements. In the event that a director's position is vacant, it shall not be counted as a "seated" director, thus lowering the number needed to fulfill the requirements of this section.

Should the number of directors be adjusted, for example to a ten member board, the number of votes required for disbursement approvals will be proportionately reduced.

7.0 DISBURSEMENT OF FUNDS - PROCEDURES:

7.1. After all check requests have been read to the members present, a motion, a second to the motion and an affirmative vote is required to authorize the Treasurer to issue the check or other payment.

7.1.1. Upon request by a member, and following an affirmative vote by a majority of the members, a member may demand that a check request, or several check requests, be presented individually so that selective approval or rejection is possible.

7.2. Deleted January 20th 2016

7.2.1. Deleted January 20th 2016

7.3. Deleted January 20th, 2016

7.4. After approval of the check requests, the Secretary shall record the numbers of the approved requests to the meeting minutes, to preclude the addition or removal of disbursements after the approval has been made. (Added 10/2015)

- 7.5. Any requests for payment received after this point must be either slated to be paid from one of the accounts designated as preliminarily approved, (see § 8.0, "Disbursement of Funds – "Preliminarily Approved" Expenditures:") or placed on the Inventory of Check Requests for action at the next business meeting.
- 7.6. Upon approval, the Treasurer shall prepare and issue the check or instrument for distribution to the payee or the requestor, in accordance with the instructions on the check request form.
- 7.7. All checks issued from an Association bank account must have the name of the payee and the amount of the transaction printed on the instrument by the computer based accounting software program, such that it automatically records the name of the payee, the instrument number, unless prenumbered checks are being utilized, and the amount of the disbursement.
- 7.7.1. One exceptions to the preceding subsection shall be allowed:
- 7.7.1.1. Deleted January 20th, 2016
- 7.7.1.2. It shall be permissible for the Treasurer to issue a check for use by an authorized member who is traveling on Association business for the purpose of paying for hotel or similar expenses, when said check is executed while out of the Monroe County vicinity. In such cases, the checks need not be computer generated.
- 7.8. All checks issued by the Association shall be purchased from a printing firm that specializes in financial forms. All checks shall be ordered to be "preprinted" with check numbers affixed by the firm providing such checks.
- 7.8.1. All blank check stock shall be stored in a secure manner and inside a locked storage area or container to prevent unauthorized access to them.
- 7.8.2. All checks shall feature at least one "stub" or check advice which shall be attached to the paperwork accompanying the check request, to aid the Audit Committee during the annual audit.
- 7.9. When a MCVFA check is prepared for issuance, it shall be prepared with the full name, address and purpose of the payment or the check request number printed on the check or an attached "memo."
- 7.9.1. When mailed to vendors, a copy of that vendors invoice shall accompany the check, to ensure that the Association receives proper credit. In the absence of an invoice or other vendor documentation, the Treasurer shall prepare a "check advice" form for transmittal with the check.

- 7.10. Association checks shall display "not valid after 90 days" (ninety) or similar language, and need not be honored for payment after that time.
- 7.11. All checks will be prepared and mailed within 7 to 10 business days following the meeting at which the expenditure was authorized.
- 7.12. Checks which are "preliminarily approved" (see § 8.0 for details and instructions) will be prepared and mailed within 7 to 10 business days following the receipt of the check request and other required paperwork by the Treasurer.
- 7.13. All checks prepared for the disbursement of funds shall be signed by the Treasurer or one of the authorized substitutes as listed in § 3.2 of this document.
- 7.14. Deleted January 20th, 2016
 - 7.14.1. Deleted January 20th
 - 7.14.2. Deleted January 20th
 - 7.14.2.1. Deleted January 20th, 2016
 - 7.14.2.2. Deleted January 20th
 - 7.14.2.2.1. Deleted January 20th
 - 7.14.2.2.2. Deleted January 20th, 2016
 - 7.14.2.2.3. Deleted January 20th
- 7.15. To ensure timely accreditation by all payees, all payments to a business enterprise will be mailed directly to the creditor, rather than delivered to the member requesting payment.
- 7.16. To expedite the payment of MCVFA obligations and to preserve the good name of the Association among its' vendors, all members purchasing items, or otherwise incurring expenses that are to be paid by the Association, all invoices, statements, credit memorandums, and similar documents are to be mailed by the vendor directly to the Treasurer. Further, this policy is intended to fully disclose all account details, including late fees, discounts, taxation status and the remittance address, for each vendor and for all bills for goods and services and invoices.

- 7.16.1. It is the responsibility of any member who purchases, authorizes or incurs a financial obligation on the behalf of the Association to immediately and properly prepare a "Check Request" and forward it to the Treasurer. This is to permit the Treasurer to add it to the "Inventory of Check Requests and to confirm a remaining balance in the Association budget account which is to be debited for the transaction.
- 7.17. Unless documentation of extenuating circumstances is presented, disbursements shall not be made in advance of the receipt of the respective goods or services.
- 7.18. The Association is a New York State sales tax exempt organization and sales tax shall not be paid. The Treasurer shall make available a properly completed exemption certificate upon request. It is expected that no member will utilize a MCVFA exemption certificate for purchases which are not wholly for the benefit of the organization, a crime under New York State Law.
- 7.19. Payments made as reimbursements to members will only be made for expenses actually incurred and for which receipts are presented. The Treasurer shall retain the original copies of all receipts for review by the Auditing Committee.
- 7.19.1. For minor items, incidentals and similar small value expenses, with a total value of ten dollars or less, and where the exercise of preparing tax exemption certificates would be bothersome and time consuming, the member may be reimbursed for sales taxes paid. In all other instances a NYS Department of Taxation & Finance form ST-119.1 (Exempt Organization Certification) should be given to the vendor to excuse the Association from paying sales tax.
- 7.19.2. Other than as provided in the following subsections, at no time, will the Association pay taxes from which it is legally exempt.
- 7.19.2.1. When a member makes an incidental purchase for official Association business, which for an item or expenditure of less than \$ 20.00 and when the utilization of a NYS Tax Exemption form was either impossible, or extremely inconvenient, the member making such purchase shall be reimbursed for the cost of the transaction plus the invoked sales tax.
- 7.19.2.2. When traveling on official Association business, and the purchase of meals is involved, sales tax will be reimbursed on the food portion of the dinner.
- 7.20. The Association shall prepare a listing of authorized expenses which will be reimbursed to members when they are incurred during the course of the member working or traveling on behalf of the Association. Such list shall appear in this document as "Appendix B."
- 7.20.1. Only authorized expenses shall be reimbursed to members. The receipts for non-reimbursable expenses will be returned to the member.

7.21. The Treasurer shall neither cut, nor issue, any instruments made "payable to bearer" or emblazoned with similarly intentioned language.

7.22. Disbursements of officers stipends

7.22.1. As authorized by the current Association bylaws, certain elected or appointed officers of the Association, may be granted a stipend, or similar compensation for documented, or undocumented, effort, expenses or for other purposes.

7.22.1.1. This document shall not be construed as either authorizing such a payment which is not authorized in other Association policies or bylaws, nor shall it prevent a disbursement which is so authorized.

7.22.2. All such disbursements shall be made at the conclusion of each period for which it was authorized and at the conclusion of the service for which it is intended.

7.22.3. Disbursements shall be made as any other Association disbursement, and shall be initiated by the submission of a properly completed check request by the involved officer.

7.22.3.1. The Treasurer shall post the check request on the inventory of check requests and present it to the Board of Directors at a regularly scheduled meeting. Upon approval of the check requests, the checks shall be issued.

7.22.4. Nothing in this document shall be intended to force an officer who is authorized to receive a stipend to receive it. (Grammatical correction January 20th, 2016)

7.22.5. Unless specifically and individually directed by a quorum of the Directors at a legal meeting of the Board, fractional stipends will not be paid for a partial year of service.

7.23. All transactions shall be considered "void" if not consummated within ninety (90) days from the date received by the Treasurer, or approved for payment, whichever occurs first.

7.23.1. In the event that a transaction is voided, under this subsection, but it is desired to bring it back to life, the process for submitting and obtaining a payment approval shall be followed. No special consideration shall be given to voided transactions.

7.24. All checks shall be considered "void" if not negotiated within ninety (90) days from the issue date.

7.24.1. Should the payee of a voided check request that the instrument be reissued, the process for requesting and approving such payment shall be followed.

8.0 DISBURSEMENT OF FUNDS – “PRELIMINARILY APPROVED” EXPENDITURES:

8.1. It is recognized that it may be desirable from time to time for a normal and otherwise ordinary expenditure to be paid in a manner that is more expeditious than is possible by following the required approval and payment process.

8.1.1. A similar circumstance is in instances in which the President and/or the Treasurer has authorized a disbursement is to be made with an Association credit/debit card. (Added January 20th, 2016)

8.2. To facilitate this, in each year, at the January Board of Directors meeting or at the annual organizational meeting, the Chairman of the Budget and Finance Committee, or his authorized designee, may present to the Board a list of certain designated budget accounts from which the Treasurer is authorized to issue checks prior to the presentation of such disbursements to the Board for authorization of the check request.

8.3. Upon this submittal and a subsequent approval of the list of accounts by the Board, expenditures from these accounts shall be considered “Preliminarily Approved” and as such the Treasurer may make disbursements from the so designated accounts, without first receiving an approval by either the Board of Director or the general membership.

8.4. This “preliminary approval” process may authorize disbursements in only the budget year in which the approval has been granted, and all such approvals are valid in only the fiscal year in which they were authorized.

8.5. It is important to note that this is a preliminary approval of expenditures from those accounts and a formal approval of each specific disbursement must be made at either the next Board meeting of the next Quarterly Convention, whichever occurs first.

8.6. Prior to any disbursement by the Treasurer, all check request requirements, as described in prior sections of the documents must be adhered to.

8.7. Should any of the accounts from which preliminarily approved disbursement are authorized be determined to be overdrawn, or in a negative balance, the preliminary approval clause shall not apply, and no expenditures may be made without a prior approval by the Board of Directors, or the body at a general meeting.

9.0 PROCESSING OF CASH FUNDS:

9.1. Cash receipts

9.1.1. Upon the receipt of cash funds, the treasurer shall prepare a receipt documenting the source and derivation of the monies.

9.1.1.1. All receipts for shall be prepared in duplicate, with one copy retained by the Treasurer and the other immediately given to the provider of the funds. All receipt forms shall be "press numbered."

9.1.1.2. The Treasurer's copy of all receipts should be preserved until the completion of the audit for any year in which receipts were issued.

9.1.2. In situations such as when attendees at an event such as a dinner or training session paid for attending with cash, the Treasurer should accept the cash and issue a receipt as set forth in earlier subsections of this section. (Added January 20th, 2016)

9.1.2.1. Any such received cash should not be used to offset expenses of the event, all such payments should be by means of a properly documented payment by an Association check. (Added January 20th, 2016)

9.1.2.2. Such cash should be promptly deposited in the current financial institution. (Added January 20th, 2016)

9.1.3. The treasurer shall record the transaction in the Association books and promptly deposit the cash funds in the proper financial institution

9.2. Cash disbursements

9.2.1. Due to the difficulty in maintaining an audit trail of Association funds after they are converted to cash, it shall be the policy of the MCVFA not to make cash disbursements.

9.2.1.1. An exception to this subsection may be made to accommodate the payment of drawings and fund raising schemes conducted at Association functions, such as "50-50 drawings" and the sale of cards known as "pull offs" or similar items.

10.0 INTERFUND TRANSFERS AND SALES

10.1. When it is determined that adequate funds for a transaction are not present in the appropriate draft account, it will be necessary to sell stocks, funds or other instruments to realize the necessary monies.

10.2. Funds to be sold or liquidated will be selected with the following criteria used employed:

10.2.1. Prior to executing any transactions, advice from a qualified, professional, financial advisor shall be sought and followed. (Minor edit January 20th, 2016)

10.2.2. In the absence of the above, advice and council shall be obtained from the Association investment entity, provided that one exists.

10.2.3. Deleted January 20th, 2016

10.2.3.1. Deleted January 20th, 2016

10.2.3.2. Deleted January 20th, 2016

10.2.3.3. Deleted January 20th, 2016

10.2.3.4. Deleted January 20th, 2016

10.3. Deleted January 20th, 2016

11.0 COMINGLING OF FUNDS

11.1. A basic tenet of accounting and a legal requirement is that the funds of multiple entities shall not be comingled. This prohibition shall be extended to the Association and other associations, members, fire departments, as well as to any other organization or individual.

11.2. A clear and complete definition of “comingling” can be found in any fundamental accounting textbook, but generally prohibited (Grammatical correction January 20th, 2016) is the combining of funds from more than one source, or entity, into a sole purchase, investment, account, or for a single purpose or purchase.

11.3. The following are but a few examples of prohibited practices.

11.3.1. No Association funds shall be “combined” with the funds of an individual or other entity to permit entering into an investment, such as a mutual fund, a bond, or any other financial operation, for any reason, such as to accumulate adequate funds to exceed a minimum purchase price or entrance amount. Similarly, this practice shall not be used to circumnavigate a requirement of the proposed investment, such as those open to only investors of a certain type or with specified qualifications.

11.3.2. The Association shall not enter into an arrangement whereby Association funds are aggregated with the funds of any other organization, or entity, for the purpose of purchasing

goods or services in anticipation of a "quantity discount" or price reduction in consideration for increasing the quantity of the goods or services received.

- 11.3.3. No purchase, or contract to purchase, goods or services, on the behalf of the Association, shall be made with the funds of, or on the guarantee of funds forthcoming, when such compensation will be made by any other organization, entity or individual. Conversely, no such previously described transaction shall be made on the behalf of any other organization, entity, or individual with funds, or a guarantee of funding, when such funds are the property of the Association.

12.0 TREASURER'S REPORTS TO THE OFFICERS AND MEMBERSHIP

- 12.1. The Treasurer shall make reports of the financial status of the organization at intervals that are determined by the dais officers however it shall be no less often than at each regularly scheduled meeting of the Association.

- 12.1.1. When such reports are made verbally, they shall be at an authorized and legal meeting of the organization, at which there is a quorum, as described by the current version of the Constitution and Bylaws of the Association.

- 12.2. Financial reports shall be made available to the following officers of the Association on a monthly basis:

12.2.1. The President,

12.2.2. The Vice Presidents,

12.2.3. The Secretary,

12.2.4. All seated Directors.

12.2.5. The members of the Budget and Finance Committee,

12.2.6. The members of the Audit Committee,

12.2.7. Any other officers or members, when they so request,

- 12.3. The Treasurer will prepare the reports utilizing the Association approved accounting software package. All reports will be converted to the Adobe® "portable document format" (*.pdf) and transmitted via electronic mail to all personnel listed in the preceding subsection. Distribution to other concerned members and officers may be made by the Secretary.

- 12.4. Such reports shall be presented at, or prior to, a meeting of the Association immediately following the end of the period covered by the report. All reports will cover the full calendar month, or year immediately preceding the meeting; reports will not cover partial months or the current month as financial arrangements or reconciliations may be incomplete or statements may not have been received. Should a Board of Directors meeting and a general membership meeting occur within the same reporting period, a new report need not be prepared for the second meeting.
- 12.5. Upon request to the Secretary, any member may request written copies of financial reports of the Organization, which will be prepared by the Treasurer in a timely manner and delivered to the requestor. Such delivery may be routed to the requestor through the Secretary for documentation and accountability purposes.
- 12.6. The financial records of the Association and any reports or other information relating to Association finances shall be considered the confidential property of the organization and should not be disclosed to nonmembers without prior authorization of the membership or the Board of Directors. Legally required filings and reports shall not require this authorization.
- 12.7. At the minimum, the Treasurer's regular report shall include the following:
- 12.7.1. The total expenditures made during the reporting period
 - 12.7.2. The total receipts realized during the reporting period
 - 12.7.3. The net worth of the Association based on the total of all accounts and investment holdings
 - 12.7.4. The identity of any budget accounts which are in a deficit status
 - 12.7.5. Any irregularities detected during the reporting period.

13.0 REPORTS OF COMMITTEE CHAIRS & MEMBERS TRAVELING ON MCVFA BUSINESS

- 13.1. While the Treasurer has a duty to regularly report the status of the financial health of the Association to the Board of Directors and the membership, there are transactions performed by other members of the Association which must be reported to the Association and the Treasurer.
- 13.2. All members who collect, handle or disburse Association funds must compile a report of all transactions in which they took part. This includes, but is not limited to, organizers of banquets or dinners, arrangers of trips or tours, those collecting dues or funds for other organizations, and any other member who operates under the authorization of the Board of Directors, or the President, or chairs a committee which is authorized to collect and / or disburse Association funds.

- 13.3. The Treasurer will develop and make available forms to accommodate the reporting process. To provide a uniform reporting structure, and to ease the task of auditing the Association records, all committee chairs will utilize the prepared forms.

13.3.1. Committee Balance Sheet (Exemplar in appendix C)

- 13.3.1.1. Examples of occasions when a Committee Balance Sheet should be completed are:

13.3.1.1.1. the publication of the Association yearbook,

13.3.1.1.2. an election campaign for a member seeking office in another firematic organization,

13.3.1.1.3. an event, such as a bus trip or a banquet,

- 13.3.1.2. The form should be completed and processed in the following manner:

13.3.1.2.1. Within 30 days of the event or the conclusion of the committee's function, the report should be prepared, by filling in all appropriate cells and gathering all receipts for funds spent.

13.3.1.2.1.1. A check for any funds owed the Association shall be included.

13.3.1.2.1.2. If funds are owed to the Chairman of the Committee, a completed MCVFA check request for the appropriate amount shall be attached.

13.3.1.2.1.3. In the case of a committee of event whose life span begins in one calendar year, and continues into another, an interim report should be compiled and forwarded at the end of the first year, and a final report prepared at the conclusion of the event of function. This is necessary because the fiscal year of the Association ends on December 31st of each year, and the transactions made during each are needed by the accountant when preparing the tax returns necessary for the Federal and State governments.

13.3.1.2.1.4. A year-end report is due to the Treasurer no later than January 07, of the year following the reporting period

13.3.1.2.2. When complete, forward the report and the receipts to the chairman of the Audit Committee for review and approval.

13.3.1.2.2.1. Either he, or his committee, will review the submitted documentation and provide an opinion as to the accuracy and completeness of the report.

13.3.1.2.2.2. Should the Audit Committee discover that a discrepancy or inaccuracy exists, they should contact the submitter of the report to determine whether the error was due to an oversight or an "honest mistake," giving the submitter one chance to rectify the problem.

13.3.1.2.2.3. In the event that the discrepancy cannot be resolved, or that an impropriety has occurred, the Audit Committee should prepare a report of their findings and present them at the next regularly scheduled Board of Directors meeting. The individual who submitted the report should be present to explain his view of the circumstances to the Board of Directors.

13.3.1.2.2.4. As the legal body with fiduciary responsibility for the affairs of the Association, the Board of Directors must determine the proper course of action to either resolve the matter, or otherwise bring it to closure.

13.3.1.2.3. Should the Audit Committee determine that all is in order with the report a notification to that effect should be made to the submitter, who should prepare his closing report at the next regularly scheduled meeting of the Board of Directors and / or to the membership body the next Quarterly Convention.

13.3.1.3. The original copy of the audited report and all the associated committee or event paperwork should be turned over to the Treasurer, by the Audit Committee who shall archive the package in the records storage area of the Association.

13.3.1.3.1. Should the committee be reactivated in the following year, a copy of the audited report may be made available to the new committee for their reference, however the original will remain in the archives.

13.3.1.3.2. The original copy of the audited report and all receipts and other financial documents relating to the committee of event shall be maintained for no less than seven (7) years, for use in the event of an audit by a governmental entity or for use in the case of litigation.

13.3.2. Trip Expense Report (Exemplar in appendix C)

13.3.2.1. It shall be the responsibility of all members of the Association who receive funds for, and travel on behalf of the Association to prepare a report documenting the expenses incurred during such travel.

13.3.2.1.1. It is expected that receipts for all expenditures will be included with the report.

13.3.2.1.2. In the case of meal receipts and restaurant charges, the itemized copy of the receipt shall be forwarded with the completed report.

13.3.2.2. The Treasurer will develop and make available a form to accommodate the reporting process. To provide a uniform reporting structure, and to ease the task of auditing the Association records, all Association travelers should utilize the prepared form.

13.3.2.2.1. The form should be completed and processed in the following manner:

13.3.2.2.1.1. Within 30 days of the event or the conclusion of the trip completion, the report should be prepared, by filling in all appropriate cells and gathering all receipts for funds spent.

13.3.2.2.1.2. A check for any funds owed the Association shall be included.

13.3.2.2.1.3. If funds are owed to the traveler, a completed MCVFA check request for the appropriate amount shall be attached.

13.3.2.2.2. The original copy of the audited report and all the associated paperwork and receipts should be turned over to the Treasurer, who shall archive the package in the records storage area of the Association and maintained for no less than seven (7) years, for use in the event of an audit by a governmental entity or for use in the case of litigation.

13.4. When a committee chair operates an event that is out of the Rochester area, it is likely that both a Trip Expense Report and a Committee Balance Sheet will be required. For example, such would be the case if the event was a hospitality room that was hosted at a sectional organization convention.

13.4.1. In such cases the Trip Expense Report should be prepared first, listing all expenses related to traveling to and from the event venue.

13.4.2. The total of the travel expenses should be listed on the Committee Balance Sheet, on a single line, as they are a portion of the expenses of conducting the event.

14.0 MONTHLY RECONCILIATION OF THE ASSOCIATION BOOKS

14.1. Upon the receipt of the statements from each financial institution the Treasurer shall in a timely manner, and prior to the next Board of Directors or general membership meeting, reconcile all association books in accordance with the following guidelines.

14.1.1. Reconcile all locally maintained account registers and ensure that they agree with the statement provided by each financial institution.

14.1.1.1. All irreconcilable differences must be resolved with an officer of the institution and errors corrected prior to the preparation of the next report of the Treasurer.

14.1.1.2. In the event that an agreement cannot be reached in accordance with the preceding section, a report shall be made to the President and the Board of Directors. The President may assist or request the Auditing Committee to resolve the discrepancy.

14.1.2. Enter any credits and debits automatically executed by the institution in the proper budget sub account and post to the accounting file.

14.1.3. The records of the holdings of the Association shall be updated with interest and dividends and adjustments for unrealized gains and losses when appropriate, but no less than quarterly.

15.0 SAFEGUARDING OF ASSOCIATION BOOKS AND ELECTRONIC FILES

15.1. All paper records and checkbooks will be safeguarded so as to protect the assets and records of the Association.

15.2. Electronic files will be duplicated and backed up on a regular and frequent basis, to ensure that a loss of data will not preclude a speedy and accurate restoration of all Association records and files.

15.2.1. The official QuickBooks®, or other electronic files, will be stored by the Treasurer in at least two physically isolated locations. At no time will all copies of the file be stored in the same location.

15.2.2. On a periodic and regular basis, no less often than every 120 (one hundred and twenty) days, the Treasurer will provide or transmit the most recent QuickBooks® file to a third party, such as the Association accountant, a member of the Auditing Committee or a member of the Budget and Finance Committee for duplicate copy safekeeping.

15.2.3. All financial records of the Association must be preserved for at least seven years from December 31st of each year or from the date of the completion of the audit for each year, which ever occurs later.

15.3. All paper records relating to the financial affairs of the Association shall also be safeguarded in a manner in accordance with their importance during the year to which they apply.

15.3.1. Following each fiscal year, and at the conclusion of the need for such records (meaning upon the completion of all end of year tax filings and Audit Committee activities) the Treasurer shall place all paper records of the Association in the current approved storage facility in use by the Association.

15.3.1.1. At the writing of this document, that storage facility is the electronically access controlled records room of the Monroe County Fire Bureau.

15.4. When the Treasurer leaves office, for any reason, he shall be bound to turn over to the individual replacing him as Treasurer, whether a newly elected Treasurer, or an appointed and interim Treasurer, all records, documents, paperwork, unissued checks, account reconciliations, historical records, electronic files and any other official work compiled or collected during his service.

15.4.1. In the event that no incoming Treasurer is available, the Treasurer shall turn over all aforementioned business records to the President of the Association.

15.4.2. Upon such required turnover, all sensitive and critical records shall be inventoried with both the delivering and the receiving party certifying as to the items turned over.

15.4.2.1. During said inventory, care shall be taken to ensure that all negotiable instruments are accounted for.

16.0 ANNUAL AUDIT OF THE BOOKS

16.1. A body of auditors shall be appointed annually by the President. These individuals may be members of the Association or from a professional auditing firm, at the discretion and appointment of the President, and with the agreement of the Board of Directors.

- 16.2. At least annually, the Treasurer shall prepare the records of the Association for an audit by the body described in the preceding section.
- 16.2.1. Each annual audit shall encompass a period which is the same as the term of office of the Treasurer. In the event that the term of office is not the same as the fiscal year of the Association, and at the discretion of the sitting Board of Directors, and / or the Audit Committee, an additional audit report may be prepared to coincide with the fiscal year. This report may or may not require an additional audit of the Association records.
- 16.2.2. Notwithstanding the performance of annual audits, the records of the Association shall be subject to audit upon the determination of either the Audit Committee or the sitting Board of Directors.
- 16.3. During any audit, all records of the Association will be examined, unless determined otherwise by the Audit Committee.
- 16.3.1. This shall be deemed to include the records of each Association committee which handles Association funds in any manner.
- 16.3.2. Committees which operate in two different fiscal years may be asked to provide interim reports to facilitate the audit process.
- 16.4. It shall be the responsibility of every member to assist the audit process by making available any records or documentation requested by the committee in a timely manner.
- 16.5. The Audit Committee shall determine the protocols under which the audit will be conducted. At the minimum, the following guidelines should be observed:
- 16.5.1. All standard and accepted auditing procedures and practices shall be followed.
- 16.5.2. Any appropriate State and Federal rules and regulations shall be enforced.
- 16.5.3. In addition, adherence to the MCVFA Constitution and Bylaws and any applicable financial operating protocols, standard operating guidelines and / or and other governing or guiding protocols and documents shall be followed.
- 16.6. In the event that an audit discloses questionable activity, or irregularities, either the Treasurer or a majority of the Board of Directors present at a legal meeting may direct a subsequent audit by a second group of examiners. If the first audit was performed by a group composed of Association members, the succeeding audit must be performed by an entity composed of either an entirely different Audit Committee membership, or a group consisting of no Association members.

16.7. A Treasurer who does not make himself and the Association records available, with adequate prior notice, may be unseated by the agreement of a majority of the Board of Directors, until such audit is completed.

16.7.1. Under such circumstances, the Treasurer shall immediately turn over all the books, records and electronic files of the Association to the Secretary. The President shall select an interim treasurer who shall operate with the full duties and responsibilities of the Treasurer. This action must be affirmed by the members present at the next meeting of the Association, regardless of whether it is a Board of Directors meeting or a meeting of the general membership.

16.7.2. Any Treasurer so discharged may be reinstated, upon the determination by the final auditing authority that no untoward transaction (s) took place.

16.8. Should a situation arise in which substantial evidence is present that the Treasurer acted in an untoward manner, or it is apparent that the Association books are not accurate the Board of Directors may direct an additional audit by a majority vote at an authorized and legal meeting of that body.

16.8.1. The preceding subsection is intended to permit or require an immediate audit when an irregularity is discovered, and not require that investigation wait for the next annual audit.

16.9. In the event that at the conclusion of the audit process, it is disclosed that fiduciary improprieties have occurred, it is the duty of the Board of Directory to pursue all appropriate actions, including the initiation of legal proceedings, and/or notification of an appropriate law enforcement agency.

17.0 FILING OF REQUIRED GOVERNMENT FORMS AND REPORTS

17.1. Certain annual filings and reports are required by the U.S Internal Revenue Service, the New York State Department of Taxation and Finance and the New York State Attorney General's Office, Bureau of Charities.

17.2. The Treasurer shall ensure that all such filings are prepared in a timely and accurate manner by an individual or firm qualified, trained and authorized to do so.

17.2.1. Currently the following filings are required:

17.2.1.1. To the U.S. Internal Revenue Service: IRS form 990 (due May 15th following the end of the calendar (fiscal) year)

17.2.1.2. To the New York State Department of Taxation & Finance:

17.2.1.3. To the New York State Attorney General's Office, Bureau of Charities:

17.2.1.3.1. CHAR500 (due May 15th following the end of the calendar (fiscal) year)

17.2.1.3.2. CHAR410-A (due within 30 days of the change of any elected dais officer and / or director, plus when entering into a contract with a professional fund raiser solicitor or telemarketer)

17.2.1.3.3. CHAR037 (due at end of a calendar year in which a professional fund raiser solicitor or telemarketer engaged in fundraising efforts on behalf of the Association (either interim or final report) plus within 90 (Number revised January 20th, 2016) days of the end of such a campaign, if that operation spanned portions of two different calendar years (final report) (This report is generally prepared by fund raiser and forwarded to the Treasurer for accuracy verification and countersigning.))

17.3. All necessary and reasonable expenses shall be paid to the preparer of these forms.

18.0 PREPARATION OF THE BUDGET

18.1. At an appropriate time prior to the presentation of the budget to the membership, the President shall call the Budget and Finance Committee to order.

18.2. The committee, in co-operation with such other members as selected by the President and with the assistance of the Treasurer shall review the Association financial affairs for the preceding year and propose a budget for the following year.

18.2.1. Although subject to change, the following schedule shall be followed when executing the budget preparation process.

18.2.1.1. The Committee shall begin the process by advising all committee chairmen, those responsible for MCVFA budget accounts and other stakeholders, that all requests for Association fund in the following budget year are due.

18.2.1.1.1. The information should be prepared and transmitted to the Budget Committee chairman so that it is in his hands for the preliminary committee meeting to be held during the month of August.

18.2.1.1.2. The notification shall be made so that the committee chairmen, and others have at least thirty (30) days notice, prior to the first meeting of the Budget Committee.

18.2.1.2. The Budget Committee should meet as many times as necessary so that a draft budget is complete and ready for presentation to the Board of Directors at their September meeting.

18.2.1.3. At the September, Board of Directors meeting, which should be attended by the Budget and Finance Committee, the directors shall have ample time to question items in the proposed budget, and shall have the authority to make changes to the proposed budget as they see necessary.

18.2.1.4. It is the responsibility of the Board of Directors to amend, agree upon and approve the recommendations made by the Budget and Finance Committee at their September meeting.

18.2.1.4.1. Consistent with the duties of the directors of any organization, it is incumbent upon the Board to develop a financially prudent and fiscally responsible budget.

18.2.1.4.2. In the event that a quorum is not present at the September Board of Directors meeting, the President shall organize a Board of Directors meeting to be held prior to the October meeting of the general membership of the Association.

18.2.1.4.2.1. The sole purpose of this meeting shall be to approve the budget and not other business shall be transacted.

18.2.1.4.3. Following the approval of the budget by the Board of Directors, it shall be made available to the general membership for review.

18.2.1.4.3.1. Such presentation shall be via an appropriate media, as determined by the Board of Directors. For example, it may be posted in the Association website, mailed to the directors for distribution, or any other suitable means of publicizing the budget.

18.2.1.4.4. The budget shall be formally presented to the general membership at the October meeting of the Association.

18.2.1.4.4.1. Any member of the Association, whom is a paid or life member of the Association, shall be offered an opportunity to participate in all further budget discussions.

- 18.2.1.4.4.2. The general membership shall have ample time to question the Budget and Finance Committee Chairman and / or the Board of Directors regarding the budget and its contents.
- 18.2.1.4.4.3. All modifications and adjustments determined necessary and proper by those present at the general meeting shall be incorporated into the budget as proposed.
 - 18.2.1.4.4.3.1. Any modifications or adjustments to the budget which are not fiscally prudent or financially responsible shall be considered “out of order” and must be rejected.
 - 18.2.1.4.4.3.2. At the conclusion, and before the proposed budget is voted on and approved by the membership, (Minor text deletion January 20th, 2016) it must be a balanced budget.
- 18.2.1.4.4.4. At the conclusion of the comment and modification period, the budget shall be approved in the manner in which is customary for Association business, or as contained in the current version (as recognized by the Association) of *The New Roberts Rules of Order*. (ibid)
- 18.2.1.4.5. In the event that the general membership is unable to arrive at a consensus for an approved budget which meets all the requirements as set forth in the preceding subsections, the President shall call for a special meeting of the Board of Directors.
 - 18.2.1.4.5.1. The Board of Directors, working in conjunction with the Budget and Finance committee shall review the final version of the proposed budget, including any modifications made at by the general membership at the most recent meeting.
 - 18.2.1.4.5.2. They shall examine each account on a line by line basis and shall remove from the budget all expenditures which are not absolutely necessary for the minimal operations of the Association.
 - 18.2.1.4.5.2.1. Items termed as “customary expenses” (such as banquets, gifts, stipends, attendance at conventions, meetings, etc.) shall be deleted unless, in the opinion of all present, they are necessary for the continued existence of the Association.
 - 18.2.1.4.5.3. The Board of Directors and the Budget and Finance Committee shall develop a “contingency budget” which shall provide for only those

necessary and prudent expenses of the Association. This budget, when finalized and approved by the Board of Directors shall be the "official" budget of the Association for the following year.

18.2.1.4.5.3.1. In the context of this, and the preceding subsections, the terms "necessary and prudent" shall be intended to imply that any disbursement must be made solely to maintain the life of the Association.

18.2.1.4.5.3.2. Exceptions to the budget, and deviations from it, shall not be allowed unless specifically and individually approved in accordance with the current procedures for modifying the budget.

18.3. Following the approval of the budget, no changes to the budget which affect the overall financial posture of the Association may be made without the approval of the general membership.

18.4. At any time during a budget year, and upon a request to, and with the approval of the Board of Directors, the Budget and Finance Committee may relocate funds from one budget account to another.

18.4.1. All such transfers must have no overall impact to the overall budget as approved by the membership.

18.5. In the event that circumstances conspire to prevent the enactment of a budget, the Treasurer shall make no disbursements beginning on the first of January of the new fiscal year other than as specifically described in the following subsection.

18.5.1. Disbursements may be made for purchases which were authorized by the Board of Directors, or the general membership, during the preceding year, provided that the previous budget contained a sufficient balance in the account which the disbursement is to be made, on the last day of the previous year.

18.5.2. In such situations, immediate notice shall be made to all committee chairmen, and other members likely to be in a position to make purchases for, or on the behalf of the Association. Instructions should be disseminated that the Association is without a budget and no disbursements can be made.

18.5.2.1. This subsection is intended to prevent members from making a purchase, or engaging in an obligation on the behalf of the Association, without any prior approval or authorization, any instructing the vendor to invoice the Association, thus circumventing the normal process of approving disbursements.

18.5.2.1.1. Transactions made in this manner, regardless of any claims of "good faith" shall become the responsibility of the member authorizing said matter.

18.6. Deleted January 20th, 2016

18.6.1. Deleted January 20th, 2016

18.6.2. Deleted January 20th, 2016

19.0 RESPONSIBILITY FOR PRUDENT CARE OF ASSOCIATION INVESTMENTS

19.1. It is the legal responsibility of the dais officers and the Directors of the Association to properly care for and safeguard the funds of the Association.

19.2. Chief among these responsibilities is the prudent placement of Association funds in a financial institution which provides an appropriate rate of return, when considering the amount of funds considered and projected liquidity requirements for the funds.

19.3. To properly counsel the Treasurer, the Board of Directors and the dais officers as to vehicles for the long term investment of Association funds, the President shall appoint a group of members and / or non-members to be known as the "Investments Committee."

19.4. This Committee shall review the investments of the Association, utilize their considered judgment of the current economic situation of the Association the world, and the Country as a whole and determine the most attractive vehicle for the investment of the Association.

19.5. The Investment Committee shall confer and consult with the Board of Directors on no less than an annual basis. The Board shall communicate the overarching objective of the investments of the Association and the Investment Committee should consider as the direction in which the investments should be directed. Care should be taken that the direction from the Board does not change drastically from one year to another, which would necessitate changing investment vehicles on a rapidly recurring basis.

19.6. When a particular investment is determined to be appropriate for the Association, the Investment Committee make such a recommendation to the Board of Directors, who shall direct the Treasurer to place the designated funds in the selected vehicle with all possible haste.

19.7. Upon the determination of an investment, the Treasurer shall immediately proceed with all steps and processes to execute the transfers.

19.8. Membership of the committee shall be as follows:

- 19.8.1. No fewer than three (3) and no more than five (5) active members of the Association,
- 19.8.2. The Treasurer of the Association (ex officio, nonvoting member),
- 19.8.3. The President of the Association (ex officio, nonvoting member).
- 19.9. The selection and appointment of the members described in the preceding section shall be as follows:
 - 19.9.1. Individuals who are fully paid members
 - 19.9.2. Members who are not serving as a dais officer
- 19.10. Prior to appointment of any member of this committee, the President shall:
 - 19.10.1. Perform a one-on-one interview with each member to determine the relative savvy of the prospective member with respect to:
 - 19.10.1.1. Prior experience handling investments,
 - 19.10.1.2. The nature of investments the advantaged and disadvantages of investment types and the benefits and shortfalls of each
 - 19.10.1.3. The practice, and mechanics of investing, including the process for moving funds safely and in compliance with all Federal and State laws and regulations for such transactions,
 - 19.10.1.4. General fiscal prudence,
 - 19.10.1.5. The investment goals of the Association
 - 19.10.1.6. The absence of ties to any given investment, family of investments, financial institution or any other relationship which could present a conflict of interest.
- 19.11. At the first meeting on the Investment Committee of each year, the Committee shall elect a chairperson, who shall call all meetings for the following year.
- 19.12. Deleted January 20th, 2016
 - 19.12.1. Deleted January 20th, 2016

19.13. The committee shall meet regularly, as deemed necessary for the committee, and additionally, when so requested by the Treasurer, the President, or by the Directors at any legal meeting of that body.

19.13.1. Regardless of any Committee meetings held under the preceding subsection, the Committee shall meet no less than twice each year.

19.13.2. In addition, The Treasurer may call an additional, or a special meeting of the Investments Committee at any time that it is deemed necessary.

19.13.2.1. Deleted January 20th, 2016

19.13.2.2. Deleted January 20th, 2016

19.13.3. At least one such meeting shall be scheduled for a time early in the year, after the normal "end of the year" reports are posted for all current investments and for any which it is foreseen that the Committee may direct funds into.

19.14. Voting on Investment Committee matters shall be as follows.

19.14.1. Every possible effort shall be made to schedule the meeting of the Investment Committee when all members can be present.

19.14.2. When a full five member committee meets, all decisions shall be determined by a simple majority.

19.14.3. When a meeting consists of four members, all decisions shall be by a $\frac{3}{4}$ majority.

19.14.3.1. In the event of an apparently unbreakable tie vote at a four member meeting, ties will be broken in the following manner:

19.14.3.1.1. All four members shall place a small slip of paper with their names written on it, one slip for each, in to a hat or bowl and the President or the Treasurer shall draw out one name. For the purposes of deciding that particular issue, the individual selected will have no vote.

19.14.3.1.2. Should a similar tie arise on a succeeding matter, the selection process shall be conducted once again.

19.14.4. When three (3) members of the committee meet, all decisions shall be determined by a simple majority.

19.14.5. No Committee meeting shall be held with fewer than three (3) voting members.

19.15. The duties of the nonvoting members shall be as follows.

19.15.1. The Treasurer shall have primary duties to be able to provide answers to the questions of the Committee as to the amounts of Association funds in each particular investment, the length of time that they have been in each vehicle, to provide information as to the experience of each investment.

19.15.2. The President has the primary duty to observe for any impropriety on the behalf of the voting members, and to be able to provide advice on the organization, to include reiterating the overall financial objectives of the Association. The President is also the conduit by which the investment profile desired by the Association, and as reinforced by the Board of Directors is communicated to the Investment Committee.

19.16. Upon a request by the President, the Treasurer or a majority of the Board of Directors, the chairman of the Investment Committee should be available at a designated meeting of the Board, to explain the investments of the Association, and to give a basic elaboration on the philosophy behind the selection of any current investment.

19.17. Upon each investment change, a representative of the Committee shall present the proposed investments to the Board, who shall affirm or refute the decision.

20.0 PROCUREMENT AND USE OF CREDIT/DEBIT CARDS BY ASSOCIATION MEMBERS

NOTE: WITH RESPECT TO § 20, IN EACH AND EVERY INSTANCE VERBIAGE REFERS TO A "CREDIT CARD", THE REFERENCE SHALL BE INTENDED TO REFER TO EITHER A CREDIT CARD OR A DEBIT CARD. (NOTE ADDED JANUARY 20TH, 2016)

20.1. In the interest of facilitating the purchase of items for events such as bus trips, hospitality rooms and to ease making travel reservations for Association business related trips, the use of credit cards is authorized.

20.2. It shall be considered that the utilization of Association credit cards shall be for the use as described with this section, and shall not be for routine use, or for expenditures which are routine or as provided for in other sections of this document.

20.3. Credit cards may be obtained for individuals as follows:

20.3.1. The Association President

20.3.2. The Association 1st Vice President

20.3.3. The Association Treasurer

20.3.4. Deleted January 20th, 2016

20.3.4.1. Deleted January 20th, 2016

20.3.4.2. Deleted January 20th, 2016

20.3.4.3. Deleted January 20th, 2016

20.4. The application process mandated by each credit card issuer must be followed, which may, or may not, include a credit check of each person for which it is proposed that a card be issued.

20.5. The cards shall be for the exclusive use of the individual to whom they are issued and shall not be shared or loaned to any other person.

20.6. Credit cards may be obtained from nationwide card issuers, (Minor text deleted January 20th, 2016) as determined by the nature of purchases likely to be incurred during the course of transacting MCVFA business.

20.6.1. Cards will not be obtained from more than two issuers at any time.

20.6.2. The Treasurer will determine the issuers from which cards are obtained.

20.7. Credit cards will be issued with the name of the Association and the name of the individual whom will be allowed to utilize each card.

20.8. All bills and statements will be mailed to the Treasurer by the card issuers.

20.9. After each use, but no less often than once in every four weeks, all sales slips, invoices and other documentation for each purchase shall be transmitted to the Treasurer. In addition, all such paperwork shall be transmitted to the Treasurer at least five (5) business days, or seven (7) weekdays prior to each Board of Directors meeting or Association convention.

20.10. The credit cards shall be provided for the exclusive use by the cardholders for the purchase of goods and services for the Association. The use for personal purchases is not allowed and will be cause for the revocation of the privilege of the use of an Association card.

- 20.10.1. In such situations, it shall be the responsibility of the errant member to make the Association whole.
- 20.10.2. The preceding subsection shall be considered to exclude transactions such as the purchase of food and beverages in a hotel or motel, when such are ultimately not reimbursable by the Association.
- 20.11. All credit cards shall be cancelled immediately upon the termination of the need for any individual to possess any Association card, and in the case of elected officers, when their term expires, or they are otherwise no longer holders of a qualified office.
- 20.12. To ease the accounting of all Association cards, during any period when it is not expected that the cards will be needed, they shall be turned over to the Treasurer for safekeeping. He will, upon the resumption of need, return the cards to the person to whom they have been issued.
- 20.12.1. In the event that a card is not returned as described, the Treasurer shall notify the issuing institution that such card (s) should be cancelled, and all subsequent charges refused.
- 20.13. Upon the determination that an unauthorized charge has been made by any cardholder, the Treasurer shall immediately notify the card issuer. If the contested purchase or transaction cannot be removed from the Association's account, it shall become the responsibility of the card holder to make the Association whole.
- 20.14. The Treasurer shall prepare, or cause to be prepared, a document describing the preceding terms and conditions, which shall be presented to each prospective card holder, prior to the issuance of each card. Each member who will receive an Association credit card shall sign that document, signifying that he is aware of the T & C's and agrees to abide by them prior to the issuance of an Association credit card.
- 20.15. A maximum credit limit of \$ 2,500.00 shall be placed on each card.
- 20.16. This limit may be modified as deemed necessary by either the Treasurer or the Board of Directors, without the requirement for a formal approval by the Board or the general membership.
- 20.17. In all cases, no credit or debit card shall be issued to solely one individual, to preclude a situation in which the only person able to cancel the card is the card holder. (Added January 20th, 2016)

21.0 CERTIFICATION OF ASSOCIATION OFFICERS

- 21.1. The United States government, through the provisions contained in the *United States of America Patriot Act of 2001*, and the *International Money Laundering Abatement Act of 2001*, require certain defined and specific documentation to be provided to financial institutions, such as banks, credit unions and brokerage houses as to the identity of the officers of an organization or association.
- 21.2. In addition, those financial institutions are required to request and maintain in their records, documentation listing all officers and members with signatory responsibilities. This includes the manner in which each signatory was elected / appointed. The body with fiduciary responsibility (the Board of Directors) for the fiscal affairs of the organization must certify, each time that a change in signatories occurs, that the change is:
- 21.2.1. Legal,
- 21.2.2. Appropriate,
- 21.2.3. Was conducted in accordance with the currently effective bylaws, policies and /or procedures of the organization,
- 21.3. Following the election or the appointment of any officer to a position with signatory privileges, the Board of Directors shall prepare, present and pass an official resolution certifying that such election or appointment was conducted in accordance with the preceding subsections.
- 21.4. The Secretary shall provide a copy of such resolution, to the Treasurer who will deliver it to each financial institution along with the additional paperwork required by each institution, to properly and legally change the signatories of the Association.

22.0 PROCEDURE FOR MODIFYING THE FINANCIAL OPERATING PROTOCOLS

- 22.1. It is recognized that from time to time, conditions, circumstances as well as the laws governing this Association may change, which could necessitate that certain subsections of these protocols be modified. Further the wishes of the Board of Directors or the general membership of the Association could be such that modifications are necessary.
- 22.1.1. The intention is that the Association Financial Operating Protocols are able to be modified when it is deemed necessary. However, a number of rapid fire changes, without any thought or consideration will change this protocol into a morass of conflicting governances which destroy any continuity between past policy and the future path of the financial operations of the Association.

22.2. The following subsections contain the procedure whereby these protocols may be modified when necessary.

22.2.1. Upon the determination that a change is necessary, the author shall draft replacement (or additional) language such as he feels should be incorporated into this document.

22.2.1.1. The proposal shall contain the applicable number of the section or subsection of the Financial Operating Protocols of the Association, the existing wording, (if a modification) any portions that exist and which are to be removed and all proposed wording.

22.2.1.2. The submitter shall prepare a document showing the existing verbiage, and the proposed wording, with all additions and deletions clearly differentiated.

22.2.2. The submitter shall notify the Association President, or in his absence, the 1st Vice President, as well as the Treasurer, of his intentions, and provide to the contacted officers, a written copy of his submittal.

22.2.2.1. The notification in the preceding subsection shall be no less than seven (7) days prior to the Board of Directors meeting at which the presentation will be made. This is to allow the notified officers adequate time to contact involved members and officials and to prepare adequate time on the agenda to the presentation and discussion.

22.2.2.2. The submitter shall provide an adequate number of copies of the proposal (as described on § 22.2.1.2) so that all present have a document to review.

22.2.2.3. An additional number of copies shall be provided for the Secretary to mail to those Board members who were not in attendance.

22.2.3. In the event that any of the individuals notified under the provisions of § 22.2.2 deems it necessary, the Audit Committee and / or the current Association accountant may be contracted and so informed of the proposal.

22.2.3.1. At their discretion they may provide written comment or present related opinions and statements as they deem appropriate.

22.2.4. The President shall notify the following officials of the Association, and request their presence at the following Board of Directors meeting.

22.2.4.1. All members of the Board of Directors

22.2.4.2. All elected dais officers of the Association

22.2.4.3. The Budget and Finance Committee

22.2.4.4. The Audit Committee

22.2.4.5. The Association accountant

22.2.4.6. In the event that their attendance is not possible, they may request the opportunity to present a written statement, or request that the matter be tabled to the next regularly scheduled meeting of the Association

22.2.5. Following the version of Robert's Rules of Order currently being observed by the Association, that matter shall be brought to the floor.

22.2.6. Following the reading of the change and at the conclusion of all discussion of the matter, the proposed change shall be tabled until the next regularly scheduled meeting of the Board of Directors.

22.2.6.1. This holding period is so that input from persons who hold a financial responsibility in the organization, have time to accomplish any research into the proposal, for example to determine the legal status of the proposal or to review the appropriateness of the submittal, when examined in the light of generally accepted accounting practices. This is also to allow the solicitation of input from individuals not present at the meeting, such as, but not limited to, the Association accountant the Association Audit Committee, etc.

22.2.7. At the following regularly scheduled Board of Directors meeting, the matter shall be brought to the floor, in the normal manner.

22.2.7.1. The proposed changes shall be again read, explained if necessary and time provided for discussion.

22.2.7.2. When the presiding officer, feels ample discussion has been held, he shall move the matter to a vote. The manner of the election shall be as contained in the bylaws and constitution of the Association for conducting normal business.

22.2.7.3. The submitter shall provide an adequate number of copies of the proposal (as described on § 22.2.1.2) so that all present have a document to review.

22.2.8. When approved by the Board, the proposal shall be considered passed, and henceforth a part of the official and required Financial Operating Protocols of the Association which all officers and members are bound to follow.

22.2.8.1. Finally, the Treasurer, who is the custodian of the master copy the Financial Operating Protocols of the Association, shall make the necessary changes. If the change is of substance that is legally required to be reported to the Department of State of the State of New York, the Secretary shall make that legally required notification in a prompt and timely manner.

22.2.9. Notification to the general membership shall be made at the next general membership meeting. Additional publication, such as displaying the changes, or the revised document on the Association web site may be accomplished if part of the current custom of the Association.

23.0 APPLICABILITY OF DOCUMENT REGARDLESS OF SEXUAL PRONOUNS CONTAINED

23.1. In any case where a pronoun such as "he," "his," "him," etc., is utilized, it shall be accepted that such terms shall denote members of either sex, i.e. "he" shall equate to "she," "his" shall indicate "she" as well, etc.

23.2. In deference to the readability of this document, interchangeable terms will not be placed in each sentence where they might be expected to appear.

24.0 APPENDIX A – REQUIREMENTS FOR REPORTING PAYMENTS TO THE IRS⁵

24.1. Certain payments to individuals and firms are required to be reported to the IRS. These rules may change, but at the current time, they are as follows: (01/31/06)

24.1.1. The payment is to an individual or an unincorporated firm,

24.1.2. The payment is for other than for tangible goods,

24.1.3. Payments to the payee exceed \$ 600.00 in a calendar year.

⁵ The current IRS reporting requirements shall be kept current with changes as made by the IRS by the individual whom is the custodian of this document. A legal requirement, such changes to this document shall not require an approval of the Association, but they shall be incorporated as appropriate. The appearance of outdated information in this document shall not relieve the Association, nor any officer or member, of the responsibility of fully complying with current government rules, regulations and laws. (Final sentence added January 20th, 2016)

- 24.2. Qualifying payments must be reported to the payee on an IRS form 1099 no later than January 31. Further, an IRS form 1096 covering each 1099 issued must be forwarded to the IRS no later than the last day of February.
- 24.3. In an opinion rendered by David Brassie, CPA, (the Association accountant on 01/30/06) reimbursement to any individual in excess of his actual incurred expenses is considered a reportable payment. This includes payment for mileage driven in a personally owned vehicle when the amount paid exceeds the current IRS established mileage rate for charitable organizations.
- 24.4. When it appears likely, or is foreseeable that a payee may receive funds which do qualify, or it is likely or possible that they will qualify before year end, an IRS W-9 form is required to be completed.
- 24.5. When a question arises as to whether a disbursement is reportable, the certified auditor, accountant, CPA or other accounting professional currently engaged by Association shall be queried for a ruling, which should be followed.

25.0 APPENDIX B – AUTHORIZED EXPENSES BY MEMBERS WHILE CONDUCTING AUTHORIZED MCVFA BUSINESS

- 25.1. The following are considered authorized expenses and will be reimbursed upon the provision of sufficient documentation:
- 25.1.1. Postage for Association correspondence and business
- 25.1.2. Travel expenses to include the following:
- 25.1.2.1. Air fares, and associated federal taxes when prior approval from the Board of Directors was received for such.
- 25.1.2.2. Superseded by 03/16/23 by § 25.1.2.3
- 25.1.2.3. At the March 16, 2023 Board of Directors meeting, it was moved, seconded and approved that all mileage reimbursement requests for Association travel business be paid at the current IRS business rate.
- 25.1.2.4. Tolls on the New York State Thruway, and bridges
- 25.1.2.5. Bus and subway travel in cities with such services
- 25.1.2.6. Taxi fares in cities without bus and subway service

25.1.2.7. Automobile parking charges at meeting venues

25.1.2.8. Motel bills, less taxes, communications fees and room service charges and other "incidentals,"

25.1.2.9. Meals for the member, (only) not to exceed an amount predetermined by the Board of Directors. (Any stated rate was deleted January 20th, 2016) Alcoholic beverages for traveling members are not reimbursable by the Association. Travelers claiming reimbursement for meals should include the itemized copy of the dinner check with their Travelers Expense Report.

25.2. The following are considered unauthorized expenses and will not be reimbursed

25.2.1. Rental vehicles

25.2.2. Fees for storage of Association materials without prior approval by the Board of Directors

25.2.3. Meal and other travel expenses for spouses and guests of members traveling on Association business.

26.0 APPENDIX C – CONTENTS MOVED TO APPENDIX E

Section available for future use

27.0 APPENDIX D – RESOLUTION CERTIFYING OFFICERS

27.1. Whenever any officer who is authorized to act as a signatory to any MCVFA financial account has those privileges added or removed, a certifying resolution must be prepared and sent to each institution which holds impacted accounts.

27.2. Such a resolution is required following an official Association election, a resignation, or an appointment to fill a vacancy.

27.3. Sample resolution to be prepared for financial institutions when signatories change follows. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

Monroe County Volunteer Firemen's Association, Inc.

RESOLUTION 200x-0y

WHEREAS: It is desirous of the Monroe County Volunteer Firemen's Association to maintain the financial affairs of the Association in the most advantageous and profitable manner possible, and,

WHEREAS: It is to the advantage of the Association to maintain such assets in the custody of a financial or brokerage institution which performs in an ethical, legal, mutually cooperative and financially astute manner, and,

WHEREAS: It is understood that each financial institution entrusted with Association funds must comply with the requirements contained in the *United States of America Patriot Act of 2001*, and the *International Money Laundering Abatement Act of 2001*, and that such laws require certification as to the authenticity of all signatories, and,

WHEREAS: On [insert date] the Association [held an election of officers in accordance with the bylaws, policies and procedure of the Association] [appointed certain officers] to act on the behalf of the Association and to serve as a signatory to Association accounts, and

WHEREAS: Those individuals are: [insert the name and title of each signatory], and

WHEREAS: The number of Directors of the Association legally required to transact business was present on the time and date of the [election] [appointment] and witnessed such action and can verify that it was in full accordance with all appropriate and current Association bylaws, policies and procedures,

THEREFORE, now be resolved, that authorized by a vote of the Board of the Directors of the Monroe County Volunteer Firemen's Association, taken during a meeting held on [insert date] of said body, the aforementioned [election] [appointment] is legal and binding, and such individuals are entitled to signatory privileges until revoked by a superseding resolution.

FURTHERMORE: Authorization is hereby given to the [insert name of financial institution] to execute transactions authorized by such signatories.

Given under my hand on the [insert date] day of [insert month], in the year [insert year].

James K Walsh,
Secretary

28.0 APPENDIX E— EXEMPLAR FORMS AND REPORTS

- 28.1. **NOTE:** All government agencies modify forms as they feel necessary or on the occurrence of legislative change. Prior to utilizing any of the following forms, or before citing them in serious discussions, the most recent versions should be obtained and consulted as it cannot be presumed that these are current. They are provided for foundational reference only.
- 28.2. The forms are displayed to provide members and officers with an awareness of the type of information required by each form when it is filed with the appropriate agency.
- 28.3. It is recognized that the various governmental agencies will modify these forms from time to time, and that these may not be precisely current, however the intention in displaying them is to provide the members with an idea of which forms are required and what information is required on each. The appended forms will be updated only when required by a substantial number of changes to the using agency. In all instances, individuals filing any of the following forms should make every effort to obtain the most recent version prior to filling any of them out and filing them.
- 28.4. The following forms are included:
- 28.4.1. U.S. IRS Form W-2
 - 28.4.2. U.S. IRS Form W-9
 - 28.4.3. U.S. IRS Form 990
 - 28.4.4. U.S. IRS Form 1099
 - 28.4.5. NYS Form CHAR037
 - 28.4.6. NYS Form CHAR0410A
 - 28.4.7. NYS Form CHAR500
 - 28.4.8. MCVFA Check Request Form
 - 28.4.9. Committee Expense Reporting Form
 - 28.4.10. MCVFA Trip Expense Report Form
- 28.5. IRS Form W-2
- 28.5.1. The following page contains the exemplar posted on the IRS website on October 23, 2008. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| | | | | | | | |
|---|----------------------------|-----------|-----------------------------------|--|-----------------------------------|---|-------------------------|
| a Control number | | 22222 | | Void <input type="checkbox"/> | | For Official Use Only ▶ OMB No. 1545-0008 | |
| b Employer identification number (EIN) | | | | 1 Wages, tips, other compensation | | 2 Federal income tax withheld | |
| c Employer's name, address, and ZIP code | | | | 3 Social security wages | | 4 Social security tax withheld | |
| | | | | 5 Medicare wages and tips | | 6 Medicare tax withheld | |
| | | | | 7 Social security tips | | 8 Allocated tips | |
| d Employee's social security number | | | | 9 Advance EIC payment | | 10 Dependent care benefits | |
| e Employee's first name and initial | | Last name | | 11 Nonqualified plans | | 12a See instructions for box 12 | |
| | | | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12b | |
| | | | | 14 Other | | 12c | |
| | | | | | | 12d | |
| f Employee's address and ZIP code | | | | | | | |
| 15 State | Employer's state ID number | | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| | | | | | | | |

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

28.6. IRS Form W-9

28.6.1. See § 5.8 for instructions.

28.6.2. The following page contains the version of the form in use on October 23, 2008, as well as a portion of the instructions. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| | | | | | |
|---|--|--|------------------------|----------------------------|--------------------------------|
| Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service | Request for Taxpayer Identification Number and Certification | Give form to the requester. Do not send to the IRS. | | | |
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | | | | |
| | Business name, if different from above | | | | |
| | Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ | | | | |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) | | | |
| | City, state, and ZIP code | | | | |
| | List account number(s) here (optional) | | | | |
| Part I Taxpayer Identification Number (TIN) | | | | | |
| <p>Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.</p> <p>Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.</p> | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="text-align: center;">Social security number</td></tr><tr><td style="text-align: center;">or</td></tr><tr><td style="text-align: center;">Employer identification number</td></tr></table> | | | Social security number | or | Employer identification number |
| Social security number | | | | | |
| or | | | | | |
| Employer identification number | | | | | |
| Part II Certification | | | | | |
| <p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none">1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and3. I am a U.S. citizen or other U.S. person (defined below). <p>Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.</p> | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20%;">Sign Here</td><td style="width: 60%;">Signature of U.S. person ▶</td><td style="width: 20%;">Date ▶</td></tr></table> | | | Sign Here | Signature of U.S. person ▶ | Date ▶ |
| Sign Here | Signature of U.S. person ▶ | Date ▶ | | | |
| General Instructions | | | | | |
| <p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p>Purpose of Form</p> <p>A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.</p> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:</p> <ol style="list-style-type: none">1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),2. Certify that you are not subject to backup withholding, or3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income. <p>Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.</p> | | | | | |
| <p>Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:</p> <ul style="list-style-type: none">• An individual who is a U.S. citizen or U.S. resident alien,• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,• An estate (other than a foreign estate), or• A domestic trust (as defined in Regulations section 301.7701-7). <p>Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.</p> <p>The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:</p> <ul style="list-style-type: none">• The U.S. owner of a disregarded entity and not the entity, | | | | | |

28.1. IRS Form 990

28.1.1. See § 17.2.1.3.3 for instructions.

28.1.2. The following pages contain the version of the form in use for the TY 2007. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| | | |
|--|--|--|
| Form 990 | Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements. | OMB No. 1545-0047 2007 Open to Public Inspection |
| Department of the Treasury Internal Revenue Service | | |
| A For the 2007 calendar year, or tax year beginning _____, 2007, and ending _____, 20 | | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | | |
| C Name of organization Number and street (or P.O. box if mail is not delivered to street address) Room/suite City or town, state or country, and ZIP + 4 | | |
| D Employer identification number E Telephone number F Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶ | | |
| H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) If "Yes," enter number of affiliates ▶ H(c) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list. See instructions.) H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input type="checkbox"/> No I Group Exemption Number ▶ | | |
| J Organization type (check only one) ▶ <input type="checkbox"/> 501(c) () (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | |
| K Check here ▶ <input type="checkbox"/> If the organization is not a 500(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return. | | |
| L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ | | |
| M Check ▶ <input type="checkbox"/> If the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF). | | |
| Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.) | | |
| Revenue | 1 Contributions, gifts, grants, and similar amounts received: | |
| | a Contributions to donor advised funds | 1a |
| | b Direct public support (not included on line 1a) | 1b |
| | c Indirect public support (not included on line 1a) | 1c |
| | d Government contributions (grants) (not included on line 1a) | 1d |
| | e Total (add lines 1a through 1d) (cash \$_____ noncash \$_____) | 1e |
| | 2 Program service revenue including government fees and contracts (from Part VII, line 93) | 2 |
| | 3 Membership dues and assessments | 3 |
| | 4 Interest on savings and temporary cash investments | 4 |
| | 5 Dividends and interest from securities | 5 |
| | 6a Gross rents | 6a |
| | b Less: rental expenses | 6b |
| c Net rental income or (loss). Subtract line 6b from line 6a | 6c | |
| 7 Other investment income (describe ▶) | 7 | |
| Expenses | 8a Gross amount from sales of assets other than inventory | (A) Securities (B) Other |
| | b Less: cost or other basis and sales expenses | 8a 8b |
| | c Gain or (loss) (attach schedule) | 8c |
| | d Net gain or (loss). Combine line 8c, columns (A) and (B) | 8d |
| | 9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/> | |
| | a Gross revenue (not including \$_____ of contributions reported on line 1b) | 9a |
| | b Less: direct expenses other than fundraising expenses | 9b |
| | c Net income or (loss) from special events. Subtract line 9b from line 9a | 9c |
| Net Assets | 10a Gross sales of inventory, less returns and allowances | 10a |
| | b Less: cost of goods sold | 10b |
| | c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a | 10c |
| | 11 Other revenue (from Part VII, line 103) | 11 |
| 12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11 | | 12 |
| 13 Program services (from line 44, column (B)) | | 13 |
| 14 Management and general (from line 44, column (C)) | | 14 |
| 15 Fundraising (from line 44, column (D)) | | 15 |
| 16 Payments to affiliates (attach schedule) | | 16 |
| 17 Total expenses. Add lines 13 and 14, column (A) | | 17 |
| 18 Excess or (deficit) for the year. Subtract line 17 from line 12 | | 18 |
| 19 Net assets or fund balances at beginning of year (from line 73, column (A)) | | 19 |
| 20 Other changes in net assets or fund balances (attach explanation) | | 20 |
| 21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20 | | 21 |
| For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2007) | | |

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

28.2. IRS Form 1099

28.2.1. The following is the version of the form posted on the IRS website on October 23, 2008.
The document appears herein as a sample reference, and the current version of the form
should be utilized. (Final sentence added January 20th, 2016)

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| 9595 | | <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED | | OMB No. 1545-0115 | | Miscellaneous Income | |
| PAYER'S name, street address, city, state, ZIP code, and telephone no. | | 1 Rents \$ | | 2008 Form 1099-MISC | | | |
| | | 2 Royalties \$ | | 3 Other income \$ | | 4 Federal income tax withheld \$ | |
| PAYER'S federal identification number | | RECIPIENT'S identification number | | 5 Fishing boat proceeds \$ | | 6 Medical and health care payments \$ | |
| RECIPIENT'S name | | | | 7 Nonemployee compensation \$ | | 8 Substitute payments in lieu of dividends or interest \$ | |
| Street address (including apt. no.) | | | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | | 10 Crop insurance proceeds \$ | |
| City, state, and ZIP code | | | | 11 | | 12 | |
| Account number (see instructions) | | 2nd TIN not <input type="checkbox"/> | | 13 Excess golden parachute payments \$ | | 14 Gross proceeds paid to an attorney \$ | |
| 15a Section 409A deferrals \$ | | 15b Section 409A income \$ | | 16 State tax withheld \$ | | 17 State/Payer's state no. \$ | |
| | | | | 18 State income \$ | | | |

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

28.3. NYS Form CHAR037

28.3.1. See § 17.2.1.3.3 for instructions.

28.3.2. The following page contains the version of the form in use on November 22, 2008. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| | | |
|--|---|--|
| Form CHAR037 <small>Article 7-A of the Executive Law</small> | Professional Fund Raiser Interim/Closing Statement New York State Department of Law (Office of the Attorney General) Charities Bureau The Capitol Albany, NY 12224 www.oag.state.ny.us/bureaus/charities/about.html | Open to Public Inspection |
| Part A - Identification of Contracting Professional Fund Raiser(s) | | |
| 1. Name of Contracting Professional Fund Raiser(s) | 2. NYS PFR ID# | |
| | _____ " _____ " _____ | |
| | _____ " _____ " _____ | |
| Part B - Identification of Contracting Charitable Organization(s) | | |
| 1. Name of Contracting Charitable Organization(s) | 2. NYS CHARITY ID# | |
| | _____ " _____ " _____ | |
| | _____ " _____ " _____ | |
| Part C - Statement Information | | |
| 1. Contract Period (Must coincide with the contract period set forth in the corresponding contract) Start: ____ / ____ / ____ End: ____ / ____ / ____ | 2. Contract Year (if Multi-Year Contract) Start: ____ / ____ / ____ End: ____ / ____ / ____ | 3. Campaign Dates Covered by Statement (Must be within the Contract Period or Contract Year) Start: ____ / ____ / ____ End: ____ / ____ / ____ |
| 4. Original Filing ID of Corresponding Contract (Refer to this office's Notice of Receipt of Contract sent to the PFR upon the filing of the original corresponding contract.) | | |
| 5. Type of Statement: <input type="checkbox"/> Interim Statement <input type="checkbox"/> Closing Statement | | |
| 6. Were services provided at any time other than during the Contract Period (C1) or, for multi-year contracts, the Contract Year (C2)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Part D - Certification | | |
| We, an authorized representative of the Professional Fund Raiser and an authorized representative of the Charitable Organization, certify under the penalties for perjury, that we reviewed this Interim/Closing Statement, and to the best of our knowledge and belief, it is true, correct and complete in accordance with the laws of the State of New York applicable to this statement. | | |
| 1. Professional Fund Raiser | | |
| | | |
| Signature | Printed Name | Title |
| Date | | |
| 2. Charitable Organization | | |
| | | |
| Signature | Printed Name | Title |
| Date | | |
| FOR OFFICE USE ONLY | DATE RECEIVED | CHAR 037 FILING ID# |
| | CONTRACT FILING ID# | BEGINNING DATE |
| | | END DATE |
| | | CHARITY ID# |
| | | NEXT CHAR037 DUE DATE |

28.4. NYS Form CHAR410-A

28.4.1. See § 17.2.1.3.2 for instructions.

28.4.2. The following pages contain the version of the form in use on October 23, 2008. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| | | |
|---|--|--|
| Form CHAR410-A For existing registrants only (Unregistered use CHAR410, Re-registering use CHAR410-R) | Amended Registration Statement for Charitable Organizations New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 www.oag.state.ny.us/charities/charities.html | Open to Public Inspection |
| Part A - Identification of Registrant | | |
| 1. Full name of organization (exactly as it appears in your organizing document) | | 5. Identification numbers a. Fed. employer ID no. (EIN) ___ - __ - ____ b. NY State registration no. ___ - __ - ____ |
| 2. c/o Name (if applicable) | | 6. Organization's website |
| 3. Mailing address (Number and street) | Room/suite | 7. Primary contact |
| City or town, state or country and ZIP+4 | | Title |
| 4. Principal NYS address (Number and street) | Room/suite | Phone |
| City or town, state or country and ZIP+4 | | Fax |
| City or town, state or country and ZIP+4 | | Email |

| | | | | |
|---|-----------|--------------|-------|------|
| Part B - Certification - Two Signatures Required | | | | |
| We certify under penalties for perjury that we reviewed this Amended Registration Statement, including all schedules and attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this statement. | | | | |
| 1. President or Authorized Officer/Trustee | Signature | Printed Name | Title | Date |
| 2. Chief Financial Officer or Treasurer | Signature | Printed Name | Title | Date |

| | | |
|---|--|---|
| Part C - Fee Submitted | | |
| <ul style="list-style-type: none"> Current EPTL registrants amending registration to solicit contributions, fee is \$25. Current EPTL registrants not soliciting contributions, no fee is owed. Current Article 7-A or dual registrants, no fee is owed. | Check <input type="checkbox"/> if you are submitting \$25 fee. | <i>Submit check or money order, payable to "NYS Department of Law."</i> |

| |
|--|
| Part D - Attachments - All Documents Required |
| Attach to this Amended Registration Statement <u>all</u> amendments to the following documents previously filed with a prior Registration Statement, Amended Registration or Re-Registration Statement, even if you are claiming an exemption from registration: <ul style="list-style-type: none"> Certificate of incorporation, trust agreement or other organizing document, and any amendments; and Bylaws or other organizational rules, and any amendments; and IRS Form 1023 or 1024 Application for Recognition of Exemption (if applicable); and IRS tax exemption determination letter (if applicable) |

| |
|---|
| Part E - Request for Registration Exemption |
| Is the organization requesting exemption from registration under either or both Article 7-A or the EPTL? <input type="checkbox"/> Yes* <input type="checkbox"/> No * If "Yes", complete and attach Schedule E. |

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| Part F - Organization Structure - Provide Only Information Changed Since Last Registration, Amended Registration, Re-Registration or Annual Filing | | | |
|---|---|---|-----------------------------|
| 1. Incorporation / formation | | | |
| a. Type of organization: Corporation <input type="checkbox"/> Limited liability company (LLC) <input type="checkbox"/> Partnership <input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Trust <input type="checkbox"/> Unincorporated association <input type="checkbox"/> * Other <input type="checkbox"/> * If Other, describe: | b. Type of corporation if New York not-for-profit corporation A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> <hr/> c. Date incorporated if a corporation or formed if other than a corporation ___ / ___ / ___ <hr/> d. State in which incorporated or formed | | |
| 2. List all chapters, branches and affiliates of your organization (attach additional sheets if necessary) | | | |
| Name | Relationship | Mailing address (number and street, room/suite, City or town, state or country and zip+4) | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 3. List all officers, directors, trustees and key employees | | | |
| Name | Title | Mailing address (number and street, room/suite, city or town, state or country and zip+4) | End of term (if applicable) |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| | | | ___ / ___ / ___ |
| 4. Other Names and Registration Numbers | | | |
| a. List all other names used by your organization, including any prior names | | | |
| b. List all prior New York State charities registration numbers for the organization, including those from the New York State Attorney General's Charities Bureau or the New York State Department of State's Office of Charities Registration | | | |

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

| Part G - Organization Activities - Provide Only Information Changed Since Last Registration, Amended Registration, Re-Registration or Annual Filing Re-Registration | | | |
|--|---|---|-------------------------|
| 1. Month the annual accounting period ends (01-12) | | 2. NTEE code | |
| 3. Date organization began doing each of following in New York State: | | | |
| a. conducting activity | | ___/___/___ | |
| b. maintaining assets | | ___/___/___ | |
| c. soliciting contributions (including from residents, foundations, corporations, government agencies, etc.) | | ___/___/___ | |
| 4. Describe the purposes of your organization | | | |
| 5. Has your organization or any of your officers, directors, trustees or key employees been: | | | |
| a. enjoined or otherwise prohibited by a government agency or court from soliciting contributions? <input type="checkbox"/> Yes* <input type="checkbox"/> No | | | |
| * If "Yes", describe: | | | |
| b. found to have engaged in unlawful practices in connection with the solicitation or administration of charitable assets? <input type="checkbox"/> Yes* <input type="checkbox"/> No | | | |
| * If "Yes", describe: | | | |
| 6. Has your organization's registration or license been suspended by any government agency? <input type="checkbox"/> Yes* <input type="checkbox"/> No | | | |
| * If "Yes", describe: | | | |
| 7. Does your organization solicit or intend to solicit contributions (including from residents, foundations, corporations, government agencies, etc.) in New York State? <input type="checkbox"/> Yes* <input type="checkbox"/> No | | | |
| * If "Yes", describe the purposes for which contributions are or will be solicited: | | | |
| 8. List all fund raising professionals (FRP) that your organization has engaged for fund raising activity in NY State (attach additional sheets if necessary) | | | |
| Name | Type of FRP (see instructions for definitions) | Mailing address (number and street, room/suite, city or town, state or country and zip+4) | Dates of contract |
| | PFR <input type="checkbox"/> | | Start date: ___/___/___ |
| | FRC <input type="checkbox"/> | | End date: ___/___/___ |
| | CCV <input type="checkbox"/> | | |
| | PFR <input type="checkbox"/> | | Start date: ___/___/___ |
| | FRC <input type="checkbox"/> | | End date: ___/___/___ |
| | CCV <input type="checkbox"/> | | |
| | PFR <input type="checkbox"/> | | Start date: ___/___/___ |
| | FRC <input type="checkbox"/> | | End date: ___/___/___ |
| | CCV <input type="checkbox"/> | | |

| Part H - Federal Tax Exempt Status - Provide Only Information Changed Since Last Registration, Amended Registration, Re-Registration or Annual Filing | |
|---|-------------|
| 1. If applicable, list the date your organization: | |
| a. applied for tax exempt status | ___/___/___ |
| b. was granted tax exempt status | ___/___/___ |
| c. was denied tax exempt status | ___/___/___ |
| d. had its tax exempt status revoked | ___/___/___ |
| 2. Provide Internal Revenue Code provision: 501(c)(___) | |

28.5. NYS Form CHAR500

28.5.1. See § 17.2.1.3.1 for instructions.

28.5.2. The following pages contain the version of the form in use on October 23, 2008. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

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| Form CHAR500 | Annual Filing for Charitable Organizations New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 www.oag.state.ny.us/charities/charities.html | 2007 |
|---|---|---|
| This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006) | | Open to Public Inspection |
| 1. General Information | | |
| a. For the fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy) | | |
| b. Ck. if applic. for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration <input type="checkbox"/> pending | c. Name of organization THREE VILLAGE MEALS ON WHEELS, INC. Number and street (or P.O. box if mail not delivered to street address) Room/suite P.O. BOX 853 City or town, state or country and zip + 4 STONY BROOK NY 11790 | d. Fed. employer ID no. (EIN) (##-####) 11-2678581 e. NY State registration no. (###-###) 54587 f. Telephone number 631-689-7070 |
| g. Email | | |
| 2. Certification - Two Signatures Required | | |
| We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report. | | |
| a. President or Authorized | Signature | Printed Name Title Date |
| b. Chief Financial Officer or | Signature | Printed Name Title Date |
| 3. Annual Report Exemption Information | | |
| a. Article 7-A annual report exemption (Article 7-A registrants and dual registrants) Check <input type="checkbox"/> if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 and the organization did not use the services of a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year. NOTE: An organization may also check the box to claim this exemption if no PFR or FRC was used and either: 1) the organization received an allocation from a federated fund, United Way or incorporated community appeal and contributions from all other sources did not exceed \$25,000 or 2) it received all or substantially all of its contributions from a single government agency to which it submitted an annual financial report similar to that required by Article 7-A). | | |
| b. EPTL annual report exemption (EPTL registrants and dual registrants) Check <input type="checkbox"/> if total gross receipts for this fiscal year did not exceed \$25,000 and the assets (market value) of the organization did not exceed \$25,000 at any time during this fiscal year. | | |
| For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above. Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form. | | |
| 4. Article 7-A Schedules | | |
| If you did not check the Article 7-A annual report exemption above, complete the following for this fiscal year: | | |
| a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? <input type="checkbox"/> Yes* <input checked="" type="checkbox"/> No * If "Yes", complete Schedule 4a. | | |
| b. Did the organization receive government contributions (grants)? <input checked="" type="checkbox"/> Yes* <input type="checkbox"/> No * If "Yes", complete Schedule 4b. | | |
| 5. Fee Submitted: See last page for summary of fee requirements. | | |
| Indicate the filing fee(s) you are submitting along with this form: | | Submit only one check or money order for the total fee, payable to "NYS Department of Law" |
| a. Article 7-A filing fee | \$ 10 | |
| b. EPTL filing fee | \$ 50 | |
| c. Total fee | \$ 60 | |
| 6. Attachments: For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments. | | |

- Mail completed form with required schedules, fee and attachments to the address at the top of this page -

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

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Schedule 4b: Government Contributions (Grants)

If you checked the box in question 4.b. on page 1, complete the following schedule for **each** government contribution (grant). Use additional copies of this page if necessary to list each government contribution (grant) separately.

| Government Agency Name | Grant Amount |
|---|--------------|
| SUFFOLK COUNTY | \$ 1,500 |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
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| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| Total Government Contributions (Grants) | \$ 1,500 |

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION

FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

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THREE VILLAGE MEALS ON WHEELS, INC. 11-2678581

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type Fee Instructions

- **Article 7-A** Calculate the Article 7-A filing fee using the table in **part a** below. The EPTL filing fee is \$0.
- **EPTL** Calculate the EPTL filing fee using the table in **part b** below. The Article 7-A filing fee is \$0.
- **Dual** Calculate both the Article 7-A and EPTL filing fees using the tables in **parts a and b** below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee.

a) Article 7-A filing fee

| Total Support & Revenue | Article 7-A Fee |
|-------------------------|-----------------|
| more than \$250,000 | \$25 |
| up to \$250,000 * | \$10 |

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

| Net Worth at End of Year | EPTL Fee |
|--|----------|
| Less than \$50,000 | \$25 |
| \$50,000 or more, but less than \$250,000 | \$50 |
| \$250,000 or more, but less than \$1,000,000 | \$100 |
| \$1,000,000 or more, but less than \$10,000,000 | \$250 |
| \$10,000,000 or more, but less than \$50,000,000 | \$750 |
| \$50,000,000 or more | \$1500 |

6. Attachments – Document Attachment Check-List

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

- ☒ Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> IRS Form 990 | <input type="checkbox"/> IRS Form 990-EZ | <input type="checkbox"/> IRS Form 990-PF |
| <input checked="" type="checkbox"/> Schedule A to IRS Form 990 | <input type="checkbox"/> Schedule A to IRS Form 990-EZ | <input type="checkbox"/> Schedule B to IRS Form 990-PF |
| <input checked="" type="checkbox"/> Schedule B to IRS Form 990 | <input type="checkbox"/> Schedule B to IRS Form 990-EZ | <input type="checkbox"/> IRS Form 990-T |
| <input type="checkbox"/> IRS Form 990-T | <input type="checkbox"/> IRS Form 990-T | |

Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

- ☒ Audit Report (total support & revenue more than \$250,000)
- ☐ Review Report (total support & revenue \$100,001 to \$250,000)
- ☐ No Accountant's Report Required (total support & revenue not more than \$100,000)

28.1. MCVFA Check Request Form

28.1.1. The following page contains the MCVFA check request form currently (01/20/09) in use.

28.1.2. This form is available to be downloaded in both Excel and *.PDF formats on the MCVFA website. Printed copies are available upon request to the Treasurer.

28.1.3. Instructions for properly completing the form are also available on the MCVFA website. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023



Date Received: _____

Check Request No.: _____
(For Use by the Treasurer)

MCVFA CHECK REQUEST

Date: _____

To: The MCVFA Treasurer

From: _____ .

Please issue a MCVFA check in the amount of \$ ____ .

If this check is to be made payable to an INDIVIDUAL,
Social Security account number (SSAN) **MUST** be provided: _____ .

This instrument should be made payable to: _____ .

This expenditure is to cover the following expenses: _____ .

_____ .

☐ This instrument should be handed / delivered to: _____ .

☐ This instrument should be mailed to: _____ .

(Vendor Phone Number)

The funds to cover this payment should be debited to MCVFA account number: _____

☐ Account is on Preapproved List

☐ A receipt to cover this disbursement is attached.

☐ A receipt to cover this disbursement is not attached because: _____

_____ .

I certify that the expenditure hereon requested is valid, was made in accordance with all applicable laws and MCVFA policies and procedures.

Signature of requestor: _____ Date: _____

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION
FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

INFORMATION IN THIS BOX TO BE COMPLETED BY THE TREASURER

Approved by ☐ Board of Directors ☐ General Membership Date: _____

☐ Disbursed from a MCVFA preapproved account

☐ Use of the MCVFA debit card was authorized for this expenditure

☐ PAID: Check Number: _____ Date Issued: _____ ☐ Paid with MCVFA debit
card

☐ **Not** Paid because: _____.

28.2. MCVFA Committee Expense Reporting Form

28.2.1. The following page contains the MCVFA committee expense reporting form currently (01/20/09) in use.

28.2.2. This form is available to be downloaded in both Excel and *.PDF formats on the MCVFA website. Printed copies are available upon request to the Treasurer.

28.2.3. Instructions for properly completing the form are also available on the MCVFA website. The document appears herein as a sample reference, and the current version of the form should be utilized. (Final sentence added January 20th, 2016)

28.3. MCVFA Trip Expense Reporting Form

28.3.1. The following page contains the MCVFA members trip expense reporting form currently (01/20/09) in use.

28.3.2. This form is available to be downloaded in both Excel and *.PDF formats on the MCVFA website. Printed copies are available upon request to the Treasurer.

28.3.3. Instructions for properly completing the form are also available on the MCVFA website. The document appears herein as a sample reference, and the current version of the form

THE MONROE COUNTY VOLUNTEER FIREMEN'S ASSOCIATION

FINANCIAL OPERATING PROTOCOLS - ADOPTED NOVEMBER, 19, 2008, REVISED MARCH 16, 2023

Revision History

| | | |
|---------------------|-----------|---|
| 05/15/05 | (v 01) | Document prepared |
| 01/31/06 | (v 02) | Updated – Accountant requests |
| 04/29/06 | (v 03) | Updated – Audit Committee requests |
| 05/20/06 | (v 04) | Revised – Audit Committee requests |
| 06/02/06 | (v 05) | Revised – per Dais officer request |
| 06/08/06 | (v 05a) | Revised – per Dais officer request |
| 07/03/06 | (v 05b) | Revised – per Accountant requests |
| 07/31/06 | (v 05c) | Revised – Revised, informal IRS recommendations |
| 10/18/06 | (v 06) | Presented to BoD, all comments and suggestions made at meeting were incorporated at the meeting |
| 04/18/07 | (v 06a) | Presented to BoD; recommendations incorporated at meeting |
| 06/14/07 | (v 06b) | Cleaned up, consolidated changes and removed duplicate sections |
| 07/28/07 | (v 07) | Added § on Committee Balance Sheets and Trip Expense Reports |
| 07/30/07 | (v 08) | Added changes from Budget & Finance Committee |
| 08/11/07 | (v 09) | Added requirement for software printed checks, per Audit Committee |
| 08/27/07 | (v 10) | Added section enabling credit card use |
| 09/03/07 | (v 11) | Corrections per Audit Committee comments |
| 10/03/07 | (v 12) | Clarified disbursement approvals when a quorum is not present at meetings, pending completion of bylaws updates |
| 11/16/07 | (v 13) | Reworded ambiguities and added clarification noted by accountant |
| 12/15/07 | (v 14) | Added § relating to modifications of this protocol |
| 12/15/07 | (v 15) | Added § relating to Association credit cards |
| 01/24/08 | (v 16) | Minor changes made when presented at Board of Directors meeting |
| 04/27/08 | (v 17) | Added clarification to annual audit requirements; added Investment Committee description |
| 05/05/08 | (v 18) | Clarifications to audit procedures & retention of record; added duties & responsibilities of Investment Committee |
| 05/09/08 | (v 19) | Clarifications to member expenditures when presented at business meetings; miscellaneous typo & spelling corrections |
| 05/15/08 | (v 20) | Added requirement for second signature on Association checks |
| 06/01/08 | (v 21) | Clarified duties of Investment Committee, at request of Audit Committee |
| 06/26/08 | (v 22) | Reviewed prior to distribution to BoD, minor grammatical corrections made, cleaned up inoperative cross references. |
| 06/29/08 | | Transmitted to Secretary for distribution to Board of Directors |
| 07/17/08 | (v 23) | Added procedure for disbursement of officer stipends |
| 08/10/08 | (v 24) | Added requirement for turnover of records by outgoing Treasurer |
| 08/23/08 | (v 25) | Added requirement for Board of Directors to pass resolution certifying authenticity of officers with signatory privileges |
| 08/28/08 | (v 26) | Modified Investment Committee roles and responsibilities |
| 09/18/08 | (v 27) | Clarified check request approval process |
| 09/27/08 | (v 28) | Miscellaneous grammar corrections and clarifications |
| 10/05/08 | (v 29) | Added reporting identity of officers & directors to NYS Attorney General and prohibition of comingling of funds |
| 10/15/08 | | Transmitted to Secretary for distribution to Board of Directors |
| 10/23/08 | (v 30) | Minor addition to check request requirements as requested by Steering Committee; added exemplar governmental forms per BoD request. |
| 11/11/08 | (v 31) | Added several subsections relating to budget preparation and adoption; added purchase guidelines |
| 11/19/08 | (v 31) | Adopted by the Board of Directors |
| 12/05/08 & 01/20/09 | | Inserted MCVFA forms and updated other sample forms. |
| 01/22/09 | (v 32) | Added § 5.10, per resolution passed at BoD meeting of 01/21/09 |
| 03/02/09 | (v 33) | Modified page headers format to show most recent revision date; no changes to document content |
| 10/22/15 | (v 33) | Out to committee for review & possible updates |
| 10/23/15 | (v 33) | Revised version to review committee for verification |
| 12/30/15 | (v 33) | Revisions to committee & D & O's for review |
| 01/14/16 | (v 34) | Prepared with edits highlighted for approval by BoD |
| 01/21/16 | (v 35) | All changes approved at January 20 th , 2016 BoD meeting made, rejected changes returned to original text |
| 02/10/16 | (v 36) | Only change – Replaced out of date check request for with current version |
| 02/24/16 | (v 36a) | Minor font, punctuation and header changes |
| 01/28/21 | (v 37) | Added §7.23-7.24; re: expiration of checks & other transactions. |
| 03/16/23 | (v 38) | Replaced existing mileage rate with new section (25.1.2.3.) |