

Crew Fund Policy

PURPOSE

To provide procedures for the transfer of and accountability for funds transferred from the Dobbins/Oregon House Fire Protection District, hereinafter the District, to the Dobbins/Oregon House Fire Protection District Crew account, hereinafter the Crew Account.

POLICY

The District believes that to help maintain high morale among the firefighters a firefighter's discretionary Crew Account should be established and funded by the District.

PROCEDURE

1. At the beginning of each fiscal year, July meeting, the Board shall transfer the amount budgeted for the crew fund, currently \$1500.00, \$2,500.00 from the District account to the Crew Account.
2. At the last board meeting of each quarter, the Chief shall provide the Board with a report showing the total number of attends to calls and a report on how Crew Account funds were spent that quarter.
3. The Bookkeeper shall multiply the total number of attends by \$2.50 \$3.00 and prepare a check for that amount to be given to the Chief to be added to the Crew Account.
4. The Bookkeeper shall multiply the Individual firefighter number of attends by \$7.00 and prepare individual checks. The approved checks are given to the Chief for disbursement.
5. The Chief shall be responsible for ensuring accurate records are kept for all activity on the Crew Account and shall keep all records for a period of 5 years.
6. The Chief and firefighters may spend funds in the Crew Account as they see fit. No Board approval for the expenditure of these funds is necessary.
7. The Chief shall establish and enforce written procedures to be used by him and his firefighters for:
 - a. Determining the proper use of these funds.
 - b. Approval procedures necessary before funds are expended.
 - c. Other procedures needed as determined by the Chief.
8. A copy of the written procedures shall be filed with the Clerk of the Board.

End

Accounting Policy

PURPOSE

This SOP is designed to assure our accounting procedures are in accordance with Generally Accepted Accounting Principles (GAAP). By following these procedures, our financial records will be complete, audits will be minimal in cost, and our public can be assured their dollars are being managed with respect and accountability.

The following refers to the Clerk of the Board and Bookkeeper interchangeably.

POLICY

It is the policy of the Board of Directors that:

- The District will maintain a checking account in a local bank for the purpose of paying day-to-day bills and/or emergency expenses. Transactions paid from this account are not to exceed \$3,000.00 \$1,000.00
- All cash receipts, including checks, shall be deposited for the full amount in a timely manner in the local bank checking account or in the appropriate County account. The Bookkeeper is authorized to make deposits.
- All checks, cash, and negotiable securities held within the office, whether pending regular deposit or in interest funds, shall be kept under proper safeguards.
- All disbursements shall be made by check or Warrant. All checks and Warrants will be recorded in the Districts Accounting Program check registers before the next accountants visit. QuickBooks online account within a month. Voided or spoiled checks and Warrants shall be preserved for audit purposes and made a part of the permanent information file. Voided checks and Warrants shall have VOID boldly written in ink across the face of the check or Warrant and will be filed in numerical order with cash disbursements.
- All Bank account checks require two authorized signatures. All members of the Board of Directors shall be designated as check signers. The members cannot sign checks made out to themselves. Blank checks shall be safeguarded and shall not be signed by either party in advance.

All Warrant requests require three authorized signatures. All members of the Board of Directors shall be designated as Warrant signers. Blank Warrants shall be safeguarded and shall not be signed by any party in advance.

- Reimbursements on grants can be made if the grant budget has been approved by the Board. The Grant Coordinator (Board member managing the grant) is responsible for approval of invoice by marking "OK to Pay", initialing and coding to proper grant (codes should be short and must be consistent, e.g. URE, or VFA) for bookkeeper to prepare checks for Board Members' signatures.
- All reimbursement for grants must comply with guidelines established by the grantor.
- No checks will be drawn for Cash or To Bearer.
- Audit findings and recommendations shall be resolved in a timely and appropriate manner.
- Any Board or Staff member with a serious financial question or concern about the organization can discuss the matter with any member of the Board and have assurances that the matter will be brought to the attention of the full Board of Directors. The Board or Staff Member does not need to divulge the name of the individual if it is requested that it be kept confidential.

- DOHFPD defers to the Office of Management Budget Circulars for grant procedures.
- All financial records will be maintained in Quick Books or in an equally acceptable accounting program.

PROCEDURE

1. Deposits

- Proceeds from District activities and donations will be deposited in the Bookkeepers box at the station where the Clerk of the Board or Bookkeeper picks them up and records them in the proper District account.
- The Bookkeeper or designated assistant prepares checks and deposit slip for deposit, verifies accuracy; and either makes deposits or gives to a Board Member to deposit.
- A deposit record in the District accounting program will be noted with the source of the income in the memo field.
- The deposit receipt from the bank or county along with supporting documentation will be filed with monthly district files.

2. Disbursements

- Finance Committee: Bill Paying Committee:** The Board Chair will assign members to the Finance Bill Paying Committee as needed. Members assigned will serve a (6) month one year term. The committee will choose a Committee Chair. The Committee Chair is responsible for coordinating between the Board and all other agencies on any matters dealing with finances, including working with the District Bookkeeper, dealing with District accountant, recommending auditors and working with them on the annual audit and working with county, state & federal officials as necessary on financial matters. Each Finance Bill Paying Committee member will review bills and sign checks as needed. The Board Chair will assign alternates who can be called upon if a regular member is not available.
- The Clerk of the Board Bookkeeper receives invoices, bills, statements and Expense Reports for payment. and with certain exceptions, places originals in the Bookkeepers box at the station where the bookkeeper picks them up for payment and accounting Statements that the Any bills that the Chief needs to review first will be emailed to the Chief for an OK to Pay or Not OK to Pay. placed in the Chiefs box at the station for review and annotated OK to Pay or Not OK to Pay and then placed in the bookkeeper box at the station.
- If the Chief finds items that are items in question he does not recognize, he will place the statement in one of the Finance Committees boxes and the Chief will notify the bookkeeper via email regarding at person about the item in question.
- If the Finance Committee Bookkeeper does not recognize the bill it is turned over to the Bill Paying Committee for review. If the bill cannot be resolved the committee the item, they will bring it to the next board meeting for resolution.
- The Bookkeeper then verifies statements & invoices for mathematical accuracy and inclusion of supporting documentation. Invoice amounts are allocated to appropriate accounts by the Bookkeeper.
- Twice monthly, or as needed, The Bookkeeper prepares checks using the districts accounting system. Computer generated or handwritten checks are then attached to each invoice with backup information and given to Finance Bill Paying Committee for approval and signatures.
- The Finance Bill Paying Committee Members inspect checks and documentation and indicates completeness, accuracy and approve by initialing the invoice, bill or statement "OK to Pay" initials and signing the check for payment.
- Following check signing, The Bookkeeper files invoices with supporting documentation in appropriate files and mails/distributes checks. Original invoices, or that portion of original invoice so designated, are retained by Bookkeeper and copies are kept in the District office files. If necessary, a copy of the invoice will be returned to the payee, and the original retained in the Bookkeeper's files.
- If the payment is for all or part of a Capital Asset, a copy of the invoice marked paid will be filed in the Capital Asset's folder.

3. Allocation of Expenses

- Supplies are normally charged to the proper budget item, unless they are purchased for a specific grant or project, i.e., special paper and binding materials for a District Board publication.
- Equipment costs are normally charged to the proper budget item, unless equipment is purchased for a specific grant or project.
- Travel reimbursement of Federal allowable mileage amount is charged directly to the grant/project, or indirect category, to which it is applicable, with the following restriction: Travel expense is paid at approved IRS rate.

4. Bank Statements/Reconciliation

- a. Bank & County statements are retrieved by the Clerk of the Board Bookkeeper and transferred to the District Accountant who will review the statements.
- b. The District Accountant reconciles bank statements, including comparison of cash receipts and disbursements with cash receipts and disbursements journals. Reconciled statements and copies of canceled checks are filed as part of the permanent financial record. Detailed Reconciliation Reports are made available for Board consideration if there are outstanding checks that should have been processed and retained with bank records for auditors' use.

5. Contracts

- a. Disbursements of money involving contracts and other agreements for services must have prior approval of the Board and can be for only for the amounts stipulated by the in the contract. Any deviation from amounts so stipulated must be approved by a majority of the Board before payment is made.

6. Board Expenses

- a. Expenditure and reimbursement requests made by members and officers of the DOHFPD Board of Directors must have prior approval of a majority of the Board except for the following categories:
 - i. Telephone calls made on behalf of DOHFPD Board from member's home or office, supported by a copy of the telephone bill.
 - ii. Travel expenses to seminars/conferences shall be by the least expensive method means of travel unless another mode of travel and compelling need is pre-approved by the Board. Prior authorization from the Board shall be required and expenses shall be supported by receipts. Expenses must be limited to the authorized amount.

7. Financial Reports

- a. Financial reports will be prepared by the Bookkeeper for the Board as requested. They will consist of
 - ii. a monthly budget-to-expenditure comparison
 - iii. a detailed report of Transactions since the last board meeting and
 - iv. a Balance Sheet by month.
 - v. If reports have items that have not been reconciled, they should be marked DRAFT.
- b. Financial reports for grantors will be prepared in accordance with Board requirements, approved by the Board, and sent to grantors within the time frames required by the grantors.
- c. Financial statements shall be prepared every year. An independent Certified Public Accountant will conduct an audit to determine the integrity of financial transactions and reports, and compliance with laws, regulations, and administrative requirements.
- d. The District Accountant will prepare any annual tax returns or other required statements unless otherwise instructed.

8. Financial Records – Here is a list of the financial records the District will maintain:

- a. The Bookkeeper and District Accountant will maintain all accounting records using QuickBooks or an equally acceptable accounting program. This software will be updated as needed to maintain current data.
- b. An electronic backup of the accounting program records will be taken monthly and kept the office fireproof safe. Magnetic tape, CD or non-volatile RAM (thumb drives) may be used for these backups.
- c. Copies of all invoices, checks, deposits, bank statements, reconciliation statements, and any tax returns will be kept at the District Office in appropriate filing cabinets.
- d. Check stubs from the bank checking account will be retained indefinitely.

End

District Bookkeeper

RESPONSIBILITIES:

1. The role of Bookkeeper is to manage the Districts finances, including record & pay all District bills, record & deposit all District income, and, insofar as possible, implement the District Accounting Policy provided in these Standard Operating Procedures.
2. To keep abreast of all financial matters concerning the District and to keep the Board of Directors informed of such matters.
3. The bookkeeper reports to the Chair of the Dobbins/Oregon House Fire Protection District Board of Directors.

DUTIES:

1. Compute, classify, and record numerical data to keep financial records complete. Input information into a computer system or manually prepare forms to produce payments, reconcile and prepare payment requests.
2. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records.
3. Performs a variety of accounting support duties involving financial record keeping and/or transactions including accounts receivable; routine research of financial documents; deposits fees and payments; and performs other duties as assigned.
4. Attends meetings of the Board of Directors.
5. Attends meetings of the Finance Committee. Prepares checks as directed by the Finance Committee or the Board of Directors.
6. Prepares invoices, check extensions, and makes bill list.
7. Prepares bank deposits.
8. Receives and reviews invoices; resolves discrepancies; codes information for proper charging budget units or cost centers and prepares for payment; ensures proper authorization and compliance with policies and procedures.
9. Check for new messages not less than once per week
10. Forward or act on pertinent messages as needed for District business

EXPERIENCE & EDUCATION:

1. The Bookkeeper must be a highly motivated individual capable of performing the duties with little or no supervision.
2. Prior experience in bookkeeping, using Personal Computers, including Quickbooks and spreadsheet applications would be most helpful.
3. The District may provide training to supplement applicants experience where agreed.

End