

GUIDELINES & POLICIES

AS OF 10/16/2024

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GPO3 – EXPENSING AND CAPITALIZING EQUIPMENT PURCHASED

1. Purchases that have an expected useful life of over one (1) year shall be capitalized.
2. Purchases of less than \$100 may be expensed at the time of purchase even if the useful life is greater than one (1) year.
3. Purchases consisting of multiple items where the total cost is over \$100 shall be capitalized.
 - a. Examples:
 - i. A motor costing \$30 may be expensed;
 - ii. Five (5) motors costing \$30 each that are purchased together for a total cost of \$150 shall be capitalized;
4. Some purchases may include several components, each component costing more and/or less than \$100. These purchases shall be capitalized in full at the time of purchase. If one (1) or more of the components are replaced over time, these component purchases may be expensed. When the expense-type component is replaced, the replacement can be expensed.
 - a. Example:
 - i. A purchase consists of three (3) components: one (1) fly rod, one (1) reel and ninety feet (90') of fly line for \$150. This \$150 purchase shall be capitalized. If the fly line is replaced sometime later, the replacement fly line may be expensed.
5. Capitalized items shall be kept on the books at historical cost by the Treasurer.
6. The cost of fly rods and reels shall be amortized over ten (10) years.
7. All fly tying vises shall be amortized over twenty (20) years.
8. The cost of audio/video equipment, computers, computer software and other electronic components shall be amortized over five (5) years.

Proposed and approved by the Board on 12/20/23

GP04 – CLUB SIGNATORIES

1. Checks exceeding \$2,000.00 shall require two (2) signatures from any two (2) Officers of BUFF, or, one (1) Officer and a Board-approved signatory prior to being issued, as defined in the BUFF Bylaws in Article VIII Section 8.07;
 - a. A BUFF Officer is defined as the President, Treasurer, Vice President, or the Secretary, as defined in the BUFF Bylaws in Article IV, Section 4.01 Officers of BUFF;

Proposed and approved by the Board on 12/20/23

GP05 – LIFE MEMBERSHIP AWARDS

The purpose of awarding Life Membership status is to recognize members who have made significant, long-term contributions to the sport of fly fishing and/or the success of Buckeye United Fly Fishers (BUFF). Life Membership provides suspension of dues for life and is intended to be an especially meaningful way to recognize and reward a BUFF member.

1. Life membership is an individual award and may not include the rest of the recipient's family. Those individuals who have maintained a family membership that includes an elected life member may be awarded dues suspension during their lifetime.
2. The award of a life membership for one (1) family member does not preclude another family member from being elected to receive the same award.
3. The total BUFF Membership to Life Memberships is established as a ratio of 30/1, set as a maximum limit for consideration of awarding future additional Life Memberships. The total BUFF Membership number is defined as the sum of recorded Single Memberships + 2X the number of recorded Family Memberships, as of October 1st of that calendar year.
4. Nominations are made once each year at the December Board meeting and shall be made by an Officer or Director. The nominating Board member shall provide examples of how the nominee has made long-term contributions to fly fishing and/or how the nominee has contributed to the success of BUFF. The criteria for nominating a member for the award may include, but not be limited to, the following:
 - a. Nominees shall have a minimum of ten (10) years of active membership in BUFF;
 - i. Membership is considered "active" if dues have been paid for each year of membership;
 - ii. Members dropping their membership and subsequently renewing may bridge their active years, if agreed upon by the Board;
 - b. Nominees shall have demonstrated outstanding leadership in education, conservation and/or restoration efforts; and/or dedicated support for the Purpose and activities of BUFF through sustained contributions of time, talent and/or resources;
5. The election for life membership shall be held at the January Board of Directors meeting. A quorum of the Board of Directors shall be present in order to hold such a vote. Any candidate elected to life membership in BUFF shall have received a majority of the votes cast when elected. If three (3) or less candidates are nominated for life membership, an elected life member shall have received a majority of the votes cast. If four (4) or more members are nominated for life membership and no candidate receives a majority of the votes cast, the top three (3) vote getters, including ties, shall participate in a second vote. Election to life membership in the second vote, to be held at the February Board of Directors meeting, requires that a candidate has received a majority of the votes cast by a quorum of the Board of Directors.
6. The Board of Directors is not required to elect a life member in any given year.

Proposed and approved by the Board on 12/20/23

GP07 – RECORD RETENTION OF FINANCIAL RECORDS

1. The Journal and Ledger shall be maintained by the Treasurer in hard copy as permanent records.
2. All Federal Forms 990 filed with the Internal Revenue Service shall be retained no less than seven (7) years.
3. Interim reports, such as monthly treasurer reports, monthly financial statements, budget variance reports, and others, shall be retained for one (1) year and then disposed of by secure means, such as shredding and/or burning.
4. All other financial records shall be retained until the 15th day of the third month five (5) years after the close of the fiscal year, as defined in the BUFF Bylaws, Article VIII, Section 8.01, or three (3) years after the filing of Federal Form 990, whichever is later. At that time, the records for that fiscal year shall be destroyed by a secure means such as shredding and/or burning.
5. Financial records covered by this policy may include, but are not limited to, the following:
 - a. Cancelled checks, budget reports, monthly treasurer reports, financial statements, bank statements, ledgers, written correspondence of a financial nature, other financial-related communications or other financial-related records not specified to be retained.

Proposed and approved by the Board on 12/20/23

GPO8 – SALE OF BUFF APPAREL

1. From time to time, the Board may authorize the purchase of hats, shirts and other apparel with the BUFF standard logo, or other BUFF-identifying designation, for sale to the membership.
2. At no time shall BUFF carry inventory of any apparel. All sales shall be based on the taking of orders in advance, with payment to be made at the time the order is placed.
3. No individual shall be authorized by the Board to purchase apparel for sale to the membership and then seek reimbursement from the Board.

Proposed and approved by the Board on 12/20/23

GPO9 – THE SUNSHINE FUND

The Sunshine Fund has been established to recognize ill or deceased BUFF Members and their family.

1. In the event of an illness or injury of a BUFF Member, the Membership Director shall send a card to each BUFF member who comes to the attention of the board, and who is ill or has suffered an injury.
 - a. Upon the approval of the BUFF member's family, the entire membership may be informed of the illness or injury by electronic mail;
2. In the event of the death of a BUFF Member, the Membership Director shall send a sympathy card to the surviving spouse or other family member of each deceased BUFF member who comes to the attention of the board.
 - a. Upon the approval of the surviving spouse or other family member, the entire membership may be informed of the illness or injury by electronic mail;
3. In the event of a BUFF Member who has a death in his family, a sympathy card shall be sent to that BUFF member that comes to the attention of the board.
 - a. Upon the approval of the BUFF member or other family member, the entire membership may be informed of the death by electronic mail;

Proposed and approved by the Board on 12/20/23

GP10 – BUFF BANQUET

1. The BUFF Banquet Mission Statement is to provide, but not be limited to, the following:
 - a. Fundraising to support BUFF programs and the BUFF Purpose;
 - b. Providing fun and socialization for BUFF members, their family members, and invited guests;
 - c. Recognizing BUFF members for their service to BUFF;
2. The banquet attendance price shall, at a minimum, cover the cost of the dinner per person and may include the cost of the venue;
3. All banquet proceeds shall be used for BUFF general operations as directed by the Board of Directors.
4. Banquet proceeds derived from donations, attendance fees, or other sources, shall not be designated for outside groups, such as CFR, TU, FFI, or others.
5. A Banquet Committee shall be established several months prior to the Banquet and approved by the Board:
 - a. A Banquet Committee Chairperson(s) shall be identified and authorized by the Board to reserve a venue and other necessary purchases pursuant to the BUFF Bylaws in Article IV, Section 4.07 Committee Formation, and Article VIII, Section 8.06 Contracts and Expenditures;
6. Admission to the Banquet is by a pre-purchased reservation only.
7. The BUFF Banquet shall occur sometime in the spring, typically replacing the March or April monthly meeting.
8. Reserved seating shall be provided for the Banquet speakers, auctioneer(s) and special guests.
9. Individuals not in attendance at the Banquet shall not bid on items.

Proposed and approved by the Board on 12/20/23

GP11 – MEMBERSHIP DUES

Dues are established by the Board as defined in the Bylaws in Article VIII, Section 8.03 Amount of Dues, no later than the end of October each year.

1. Currently, the Annual Dues are the following:
 - a. Single membership: \$25/yr;
 - b. Family membership: \$30/yr;
 - c. Student membership (age 24 and younger): \$10/yr with proof of current enrollment in an educational institution;
2. The anniversary date for each membership shall be January 1st to December 31st each calendar year.
3. Membership dues shall be due on January 1st each year. Renewal payments may be accepted starting in November for the upcoming year. New members joining in November will be considered paid through the coming year.
4. Renewing members shall have a grace period from January 1st until the March general meeting to pay their yearly dues. After that date, those renewing members with delinquent dues shall be dropped from the membership roster and be considered as a new member upon rejoining the club upon payment of dues subsequently.
5. Members shall be considered in good standing when listed on the membership roster, and shall be eligible for all club activities.
6. Dues for a given individual or family may be waived under circumstances deemed appropriate by the Membership Chairman and the President:
 - a. For example, a member who is an otherwise active and engaged member of the club experiencing extreme financial hardship;
7. Members may pay dues yearly or prepay up to three (3) years in advance.
8. Dues paid yearly are stated by the Treasurer, in the financial records, as Income and prepaid dues are stated as Deferred Income.
9. Prepaid dues are nonrefundable.
10. Members shall not buy lifetime memberships. Lifetime memberships shall be reserved as an honorary award conferred on members at the discretion of the Board.

Proposed and approved by the Board on 12/20/23

GP12 – LOCAL FLY SHOPS AND VENDORS

The BUFF Board of Directors shall provide clear and concise guidelines to establish business relationships with fly fishing shops, guides, retailers, and other fishing-related businesses.

1. BUFF shall treat all fly shops, guides, retailers, and other fishing-related businesses on an equal basis and shall keep an even balance in our relationships to all shops:
 - a. BUFF shall not ask for more donations or gifts from one shop over others;
 - b. BUFF shall not donate or gift to one shop over others;
2. BUFF shall seek positive relationships with all shops that benefit the BUFF membership.
3. BUFF recognizes that fly shops are commercial entities that exist to make a profit:
 - a. Fly shops provide a valuable service to our members.
 - b. Fly shops provide valuable and needed club exposure to potential new members;
 - c. BUFF supports all fly shops by promoting the sport of fly fishing;
4. BUFF shall not influence our membership by routinely promoting one fly shop over others.
5. BUFF shall encourage our members to support our local businesses.
6. Any vendor who provides a donation of \$250 or more as a cash or equivalent material or service donation, shall be recognized on a list of donors included in the annual Banquet program that will also be posted on the website for one (1) year.
 - a. Typically, these donations are made for the Fly Show or the Banquet.
 - b. Chairperson(s) of the Fly Show and Banquet shall ensure that these vendors are recognized;
7. All local fly shops and vendors exhibiting at the BUFF Annual Fly Fishing Show, or who donate to the Fly Fishing Show, or the Annual Club banquet, shall be asked to promote the BUFF Fly Fishing Show or Banquet in their newsletters and/or on their websites and display BUFF Fly Show fliers in their shops.

Proposed and approved by the Board on 12/20/23

GP13 – FINANCIAL AUDITS

1. Each year, prior to the fiscal year end, as defined in the Bylaws in Article VIII, Section 8.01, the Board shall appoint an Audit Committee to examine the financial books and records of BUFF.
2. The Audit Committee shall consist of two (2) people, and one (1) Audit Committee member shall be a current Board member:
 - a. Neither committee member shall be the BUFF Treasurer;
3. The Audit Committee shall meet with the Treasurer as soon after the end of the fiscal year as practical.
4. The Treasurer shall furnish to the Audit Committee all books, records and other financial items needed to complete the audit. A listing of items to be provided by the Treasurer is shown in Attachment A.
5. The Audit Committee shall follow the standard Audit Practices agreed to by the Board and shall conduct such tests and reviews as deemed necessary.
6. The Audit Committee shall submit a written report to the Board not later than the fourth Board meeting of the new fiscal year.
7. The written report by the Audit Committee shall note any concerns, deficiencies or irregularities noted in the conduct of the audit together with recommendations for improving the financial record keeping process.
8. The Standard Audit Program shall include, but not be limited to, the following:
 - a. The purpose of the audit is to verify the accuracy of the accounting books and records and to ensure that proper accounting procedures are being followed;
 - b. The Audit Committee shall review the minutes of relevant Board meetings for financial implications to include original budget approval, budget amendments and other items of income and expense as authorized by the Board;
 - c. The Audit Committee shall review the general journal adjusting, closing, and reversing entries as deemed necessary;
 - d. The Audit Committee shall verify the amounts on the financial statements to the extent they deem necessary;
 - e. The following shall be verified, such as specific instructions to accomplish tasks included in Attachment B;
9. A review of the Balance Sheet shall include, but not be limited to, the following:
 - a. Verify the cash on the Balance Sheet agrees with what is shown in the Cash Account in the Ledger. The check book amount agrees with the bank statement.
 - b. Petty Cash – the Audit Committee may rely on the letter from the Treasurer's Assistant for the Petty Cash funds to verify the year-end balance. The letter shall state the ending balance and an explanation for any difference from the approved amounts.
 - c. Verify that the savings shown on the Balance Sheet agrees with the Savings Account in the General Ledger and the amount shown on the bank statement;
 - d. Confirm all Restricted Cash items as deemed necessary;
10. A review of the Income Statement shall include, but not be limited to, the following:
 - a. Review income accounts and verify that bank deposits match revenue amounts shown;
 - b. Ensure that proper cash handling procedures are in place and being followed;
11. On a test basis, review expenditures as follows:
 - a. Ensure that a properly completed check request form exists for each check written;
 - b. Receipts attached to check request forms to ensure that checks have been issued for the proper amount and to the appropriate party;

ATTACHMENT A

These items may be made available by the treasurer at the start of the audit, but not limited to, the following:

1. Minutes of the Board Meetings establishing or amending the budget;
2. Schedule Showing Original Budget and Board Authorized Changes;
3. The Checkbook;
4. The General ledger;
5. The General Journal Showing Entries for the Year Being Audited;
6. The Report of Budgeted to Actual Income and Expenses;
7. Year End Bank Statements and Bank Reconciliations;
8. Cancelled Checks for the Year;
9. Schedule of Restricted Cash and Other Liabilities;
10. Cash Transmittal Forms;
11. Memoranda detailing Deposits and Other Matters;
12. Completed Check Request Forms;
13. Confirmation of Existence of Fixed Assets;
14. Letter from the Treasurer's Assistant for the Petty Cash Funds;

ATTACHMENT B

The following list identifies, but is not limited to, the specific reviews to be undertaken during each audit by the Audit Committee:

1. Cash – Three (3) items shall be reviewed to verify Cash. First, the Cash amount shown on the Balance Sheet; second, the amount shown in the Cash account in the General Ledger, and third, the amount shown on the reconciled Bank Statement. All three (3) amounts shall match or a discrepancy has occurred;
2. Savings – The amount shown on the Balance Sheet shall agree with the amount shown on the Bank Statement or a discrepancy has occurred
3. Prepaid Expenses – These prepaid expenses may be confirmed from the check request giving rise to the original charge or from the year-end adjusting entry creating the prepaid amount and supporting memorandum for that entry. For example, if there is a Prepaid Expense for the rental of the hall for the Fly Fishing Show, the Check Request for that item shall have attached a document setting forth the details of the Check Request;
4. Fixed Assets – The Audit Committee shall review the letter from the Director of Assets and Library. The Audit Committee may choose to meet with the Director of Assets and Library and verify in person the existence of one or more categories of fixed assets;
5. Restricted Cash – Restricted Cash items deemed material shall be verified by reviewing Board Minutes that establish Restricted Cash Items;
6. In the case of pre-paid membership dues, the Membership Director shall be required to verify agreement with any pre-paid dues amounts shown;
7. On a test basis, the Audit Committee shall randomly select no less than 5% of the checks written to review. Any check written for amounts greater than \$1000 shall be reviewed by the Audit Committee. The checks that are reviewed shall be examined and compared with the check request form, as specified in GP-04 for checks exceeding \$2,000;

Proposed and approved by the Board on 12/20/23

GP14 – MILEAGE REIMBURSEMENT

The Mileage Reimbursement Guideline is intended to reduce the financial burden that BUFF members incur when using their personal vehicles to drive to BUFF-approved, out-of-town events, meetings, or other events that require a BUFF presence.

1. Mileage Reimbursement shall cover some of the cost of fuel but not all costs associated with the use of a personal vehicle, such as routine maintenance.
2. Attendance at official, out-of-town, events shall be approved by the Board.
 - a. Examples may include, but not be limited to, the following:
 - i) Attendance at the Ohio Council of FFI meetings;
 - ii) Working at a BUFF booth or table at other regional fly fishing events;
3. BUFF members in good standing, when using their own vehicles, may be eligible for monetary reimbursement up to, but not to exceed, the current federal charitable mileage reimbursement amount to drive to and from out-of-town, Board-approved events. Alternatively, the driver may submit receipts covering the cost of the fuel used for the trip.
4. Only the driver shall be reimbursed.
5. The Treasurer shall reimburse the BUFF member after receiving a completed Check Request form on the website that details the mileage reimbursement calculation or appropriate fuel purchase receipt(s).
6. The monthly Treasurer's Report shall include a reimbursement report disclosing reimbursement payments.

Proposed and approved by the Board on 12/20/23

GP15 – BUFF-SPONSORED EVENTS AND TRIPS

The BUFF Board encourages all members to participate in BUFF-sponsored trips, classes, and other events.

1. A BUFF-sponsored event or trip occurs when the BUFF website is used to register members to sign up as participants.
2. The Board realizes that involving guests in our programs may lead to new members to sustain and increase our membership. Allowing guests to participate in our events is also a form of outreach to encourage more people to be involved in the craft and sport of fly fishing and the conservation of our natural resources. The Board offers the following participation guidelines for members and guests at BUFF-sponsored events:
 - a. BUFF members in good standing shall always have priority to participate in all BUFF-sponsored trips or events requiring limited attendance;
 - b. Non-members may participate in a BUFF-sponsored event as a guest of any current member in good standing, if space is available;
 - c. Members and non-members shall be expected to pay any related fees for participation in a BUFF-sponsored event;
 - d. Members and non-members who participate in a BUFF-sponsored event or trip shall be expected to always conduct themselves in a courteous manner;
 - e. Non-members who participate in more than one (1) BUFF-sponsored event in any 12-month period shall be asked to consider applying for membership in the club;
 - f. The Board reserves the right to deny participation to any non-member for any reason in any BUFF-sponsored trip or event;
3. A Participant Assumption of Risk and Liability Waiver (waiver) form shall be required for trips with one or both of the following conditions
 - a. The event or trip occurs on or in a body of water;
 - b. The Event or trip occurs out of town;
 - c. A printable hard copy of the waiver may be accessed by clicking the link ["here"](#) or on the website;
4. The BUFF Trip Director shall be responsible to approve any Event or trip that requires a waiver.
5. The BUFF Trip Director shall ensure, but not be limited to, the following:
 - a. A Trip Leader has been assigned for each BUFF-sponsored Event or trip requiring a waiver;
 - b. The Trip Leader has provided sufficient information prior to opening registration when a waiver is required:
6. The BUFF Registration System Trip Leader Guide provides information to assist Trip Leaders on how to ensure a successful trip or event, which may be accessed by clicking the link ["here"](#) or on the website.
7. Trip Leaders shall ensure that participants have provided completed waivers, either signed hard copies or the electronic version. All hard copies shall be forwarded to the BUFF Trip Director.
8. The BUFF Trip Director shall provide electronic copies of the documents to the BUFF Webmaster for retention on a secure drive or server for no less than two (2) years.
9. After the completed and signed documents are successfully stored electronically, the hard copies shall be destroyed.
10. All Event participants are encouraged to provide feedback on all events in writing and/or pictures to the Trip Leader and/or the Buffer Editor.

Proposed and approved by the Board on 12/20/23

GP16 – SMOKING AND USE OF TOBACCO PRODUCTS

1. BUFF encourages camaraderie and good manners among our members and guests at all BUFF-sponsored trips and events. All BUFF members and guests shall comply with all federal, state, and local laws regulating the use of tobacco products.

Proposed and approved by the Board on 12/20/23

GP17 – BUFFER ARTICLE PROGRAM

BUFF members are encouraged to submit articles to the monthly Buffer Newsletter Editor that are both interesting and meaningful to the membership about their fly fishing experiences.

1. Examples of articles are listed below, and not limited to, the following:
 - a. Submit an article about wading or rafting a stream, fishing in a lake or pond, or about that special fish landed;
 - b. Articles telling about your experiences on BUFF-sponsored trips, as well as other fly fishing trips, are encouraged;
 - c. Articles may include any fly fishing related topics, such as, conservation, knots, fly tying, different reels or rods that have worked for you, or other methods and techniques;
2. Trip leaders are encouraged to have their participants submit articles talking about their experiences on BUFF-sponsored trips.
3. Articles submitted by BUFF members to the Buffer Newsletter that are published, shall be recognized at the Annual Banquet as 'volunteer participation' and may receive a volunteer award. If an article is written by more than one (1) person, all those who are listed as authors of the article shall be recognized.
4. Each article to be accepted and published in the Buffer shall be in good taste, and appropriate for the general public. The Buffer Editor is available to work with anyone as to topic, length, and relevance.
5. Advertisements for the sale or trade of fishing equipment or other fishing-related gear shall not be placed in the Buffer Newsletter. The message Board of the club's web site, www.buckeyeflyfishers.com, under the link called "Forum", shall be used by the membership for trading and sale of equipment.
6. Articles are not acceptable when they are used primarily to promote or advertise a guide service, fly shop, restaurant, or lodging.

Proposed and approved by the Board on 12/20/23

GP18 – PROCEDURE FOR SELECTION OF ANNUAL AWARDS

The BUFF Board annually hands out various awards to members in recognition of their significant contribution(s) to BUFF, its Purpose, and/or simply providing considerable personal time and/or resources that promote and benefit BUFF.

1. At this time, the following Awards are given to members as selected by the Board or individual Board members:

- a. The Jeff McElravy President's Award;
- b. The Board of Director's Award;
- c. The Lou Haynes Education Award;
- d. The Bob Goldsberry Conservation Award;
- e. The Ken Dixon Fly Tyer of the Year Award;

2. The Jeff McElravy President's Award is given to a member, or members, who have been chosen by the President to be recognized as contributing significantly to BUFF:

- a. The Jeff McElravy President shall begin his selection process in January and provide the name(s) of the recipient(s) no later than the February Board meeting;
- b. The Jeff McElravy President's Award shall be presented at the Annual Banquet;

Proposed and approved by the Board on 10/16/24

GP19 – CHARITABLE CONTRIBUTIONS

BUFF promotes fly fishing education, conservation of natural resources, and the wise use of our fishing waters. In the BUFF Bylaws, Article IX Section 9.02 Relations with other Organizations, the Board may allow for donations to other non-profit organizations that espouse these same guiding principles.

1. Any BUFF member may nominate an organization to be considered to receive a contribution from BUFF by submitting a request to a BUFF Board member.
2. The Board shall consider, but not be limited to, the following list of items when evaluating donation requests:
 - a. Eligible charitable organizations shall be recognized as a charitable organization under section 501(c)(3) of the Internal Revenue Code;
 - b. The organization under consideration shall have similar or related purpose(s) as BUFF and readily verified by the Board;
 - c. The Board shall consider the IRS guidelines for donating to non-profit organizations and BUFF's overall financial position prior to committing to a donation.

Proposed and approved by the Board on 12/20/23

GP20 – FLY FISHER OF THE YEAR NOMINATION AND AWARD

The Fly Fisher of the Year is BUFF's Highest Honor bestowed each year to a member in good standing in recognition of his or her extraordinary efforts in support and service to BUFF, organization priorities and activities, and to fly fishing, in general.

1. By November of each calendar year, the President shall present to the Board a recommendation for the Fly Fisher of the Year (FFY) Nomination Committee composed of three (3) to five (5) BUFF members in good standing, including at least one (1) Board member.
2. The Board shall accept or amend the members of the Nomination Committee by a vote at a Board meeting when a quorum exists prior to the deadline as outlined above.
3. Members of the Nominating Committee shall not be eligible to receive the FFY award during the year serving on the Nominating Committee.
4. The Nominating Committee shall select a Committee Chair and establish operating procedures to solicit recommendations from the membership.
5. The Nominating Committee shall consider all recommendations and prepare a ballot consisting of not more than five (5) nominees from membership recommendations.
6. Ballots shall be distributed to the membership at the January or February membership meeting.
7. The Nominating Committee shall collect and count the ballots at the meeting.
8. The Nominating Committee Chairman shall maintain the results of the ballot.
9. The Nominating Committee Chairman, or their designee, shall present the award at the Annual Banquet, or at another date approved by the Board.

Proposed and approved by the Board on 12/20/23

GP21 – GREATER CINCINNATI FLY FISHING SHOW

Annually, BUFF undertakes conducting The Greater Cincinnati Fly Fishing Show (FFS).

1. The FFS Mission Statement is the following:
 - a. To promote the sport of fly fishing and outdoor recreation;
 - b. To promote the conservation of stream and wetland resources;
 - c. To promote public education of fly fishing techniques, materials, resources, gear, and places to fish;
 - d. To recruit new BUFF members from the general public;
2. The FFS shall be the responsibility of the FFS Committee under the direction of the Chairperson(s) appointed by the BUFF President and created by the Board.
3. The FFS Chairperson(s) shall be responsible to regularly inform the President and Board on the status and progress of the FFS planning, execution, and expenditures.
4. The FFS Committee shall be responsible for setting show attendance prices, booth rental prices, fundraising raffles, auctions, and other fundraising activities in order to earn a reasonable return for the benefit of BUFF. The FFS Committee shall manage the show financials with the goal being to provide a net profit for BUFF.
5. All FFS proceeds are to be used for BUFF operations as directed by the Board.
6. The FFS shall occur on the first or second Saturday in February annually.

Proposed and approved by the Board on 12/20/23

GP23 – DONATIONS

1. BUFF sincerely appreciates all donations. Donations help to fund BUFF educational programs, conservation projects, as well as operating expenses.
2. The acceptance and disposition of donations shall be at the discretion of the Board.
3. A receipt for the donation may be provided upon request.

Proposed and approved by the Board on 12/20/23

GP24 – GENERAL GUIDELINES FOR BUFF CASHIERS

1. BUFF Cashiers collect money, such as cash, checks, or credit card charges, at BUFF events, such as monthly dinner meetings, annual banquet, or other events which require payment of a fee.
2. After each event, the Cashier(s) provide a summary of the monies collected to the BUFF Treasurer using the BUFF Bank Deposit Record, provided by the Treasurer. Cashier(s) then makes a deposit of the money collected to the BUFF bank account.
3. The BUFF Monthly Meeting is the most frequent need for Cashiers, and includes, but not limited to, the following tasks:
 - a. Typically, there are two (2) Cashiers at the monthly meeting: one (1) to collect dinner payments and one (1) to handle the Monthly Raffle, Match the Hatch, and any other payments;
 - b. The monthly meetings nominally start at 6:00 pm, but members start showing up thirty (30) minutes or earlier and the Cashiers may arrive as early as possible to set up before the crowd arrives;
 - c. The Cashiers handle dinner payments and manages the cash box. The Cashiers are provided a list of dinner reservations prior to the meeting via email from the BUFF Dinner Meeting Coordinator. As members and guests arrive, their names are checked off the reservation list;
 - d. At the end of the evening, the Cashiers receive envelopes containing payments received by others for the Monthly Raffles, Match the Hatch, Membership payments, Banquet Sales, and other miscellaneous income. The Cashiers then verify the dollar amounts in the envelopes, and prepare the BUFF Bank Deposit Record showing the total dollar amount collected during the evening;
 - e. All the cash and checks collected are then deposited into the BUFF bank account as soon as possible after the meeting, preferably the next day;
 - f. The Cashiers are responsible to scan and send electronically the Bank Deposit Record and the bank deposit slip to the Treasurer for bookkeeping posting;
4. The Treasurer provides \$100 of Petty Cash and \$50 for Change Funds in a BUFF Cash Box to the Cashiers for the monthly meetings and special events, as needed. The Cashiers are responsible for the BUFF Cash Box and the contents at all times.
5. BUFF provides a container to store and transport the BUFF Cash Box, payment envelopes, raffle tickets, raffle buckets, and other supplies. The Cashiers decide who maintains the container and brings the container to the meetings.
6. BUFF uses a mobile payment device (MPD) system, currently utilizing Square technology, to accept credit card sales. Credit card transactions are automatically collected by the MPD and are deposited directly to the BUFF checking account. The Treasurer reviews the credit card transactions from the MPD to ensure deposits are entered into the BUFF bank account.

Proposed and approved by the Board on 12/20/23