Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.

2021 Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22 D Employer identification number ROCKY POINT VOLUNTEER FIREMEN'S C Name of organization В Check if applicable: BENEVOLENT ASSOCIATION, INC Address change 23-7378582 Doing business as Name change Room/suite F Telephone number Number and street (or P.O. box if mail is not delivered to street address) 516-984-9071 PO BOX 1344 Initial return City or town, state or province, country, and ZIP or foreign postal code Final return/ terminated 205,206 G Gross receipts\$ NY 11778-8761 ROCKY POINT Amended return Name and address of principal officer: H(a) Is this a group return for subordinates? Application pending DEBRA HANDEL H(b) Are all subordinates included? PO BOX 1344 If "No " attach a list. See instructions 11778 ROCKY POINT 527 **4**) **◄** (insert no.) 501(c)(3) **X** 501(c) 4947(a)(1) or Tax-exempt status: H(c) Group exemption number N/A Website: Year of formation: **X** Corporation Association Form of organization: Part I Summary 1 Briefly describe the organization's mission or most significant activities: TO PROVIDE AID AND ASSITANCE TO DISABLED AND INDIGENT FIREMEN WHO ARE Activities & Governance MEMBERS OF THE VOLUNTEER FIRE SERVICE IN THE LOCAL COMMUNITY 2 Check this box ▶ if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 0 4 4 Number of independent voting members of the governing body (Part VI, line 1b) 0 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 6 6 Total number of volunteers (estimate if necessary) 0 7a 7a Total unrelated business revenue from Part VIII, column (C), line 12 0 b Net unrelated business taxable income from Form 990-T, Part I, line 11 **Current Year** 111,679 93,917 8 Contributions and grants (Part VIII, line 1h) Revenue 9 Program service revenue (Part VIII, line 2g) 44,682 93,527 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 205,206 138,599 12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ▶ 76,211 37,923 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 37,923 76,211 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 128,995 100,676 19 Revenue less expenses. Subtract line 18 from line 12 End of Year **Beginning of Current Year** 2,566,372 3,014,405 20 Total assets (Part X, line 16) 0 21 Total liabilities (Part X, line 26) 405 014, 22 Net assets or fund balances. Subtract line 21 from line 20 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Date Signature of officer Sign TREASURER DEBRA HANDEL Here Type or print name and title Date Check Print/Type preparer's name Preparer's signature self-employed P01356069 10/18/22 Paid Holly Bottiglieri 81-2608425 LI Tax, Accounting & Advisory Firm's EIN Preparer **Use Only** 4 Hemlock Rd 631-474-8021 Mt. Sinai, NY Firm's address X Yes May the IRS discuss this return with the preparer shown above? See instructions

| orm ac | 0 (2021) ROCKY POINT VOLUNTEER F | IREMEN'S | 23-7378582 | | Page 2 |
|----------------------------|---|---|--|--|---|
| Part | | plishments | e in this Part III | <u>.</u> | |
| ΨO | iefly describe the organization's mission: PROVIDE AID AND ASSISTANCE T MBERS OF THE VOLUNTEER FIRE S | O DISABLED | AND INDIGENT | FIREMEN WH | |
| ٠. | | | | | |
| p: If | "Yes," describe these new services on Schedule O. | | | | Yes X No |
| 3 D | id the organization cease conducting, or make significant cervices? "Yes," describe these changes on Schedule O. | | | | Yes X No |
| 4 D | escribe the organization's program service accomplishmen expenses. Section 501(c)(3) and 501(c)(4) organizations are the total expenses, and revenue, if any, for each program se | required to report the | largest program services, amount of grants and alloc | as measured by ations to others, | |
| PR MO WE CO BY | Code: (Expenses \$ E ORGANIZATION RECEIVES A PRO- EMIUM TAX IMPOSED UNDER STATE NEY AND IS USED TO AID DISABI LFARE OF THE LOCAL VOLUNTEER LLECTED, RETAINED AND DISBURS -LAWS. DISBURSEMENTS WERE MAI AR AND IN SUPPORT OF MEMBERS | E INSURANCE LED AND IND: FIRE AND RI SED IN ACCOL DE TO VOLUN' OF THE ROC | SHARE OF STATE LAW. THIS RETIGENT FIREMENT ESCUE SERVICE RDANCE WITH TOTELS IN FINAL | VENUE IS KN AND TO SUE THE MONEY HE ORGANIZA NCIAL NEED DEPARTMENT | OWN AS 2% PPORT THE ! IS ATION'S DURING THE |
| | | | |) (D | |
| | Code:) (Expenses \$ | | |) (Revenue \$ | |
| N/ | A | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Code:) (Expenses \$ | including grants of \$ | |) (Revenue \$ | |
| 4c (N / | | | | | |
| | | | | | |
| , | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| • | | | | | |
| | | | | | |
| | Other program services (Describe on Schedule O.) Expenses \$ including grants | of \$ |) (Revenue \$ | |) |
| | Expenses \$ including grants of the control of the c | <u> </u> |) (Itorolluo ψ | | |

| Pa | rt IV Checklist of Required Schedules | | | |
|----------|--|----------|--|--|
| | | | Yes | No |
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," | | | |
| • | complete Schedule A | 1 | | X |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | 2 | | X |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to | | | |
| 3 | candidates for public office? If "Yes," complete Schedule C, Part I | 3 | | X |
| Л | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) | | | |
| 4 | election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 | L | |
| E | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, | | | |
| 5 | assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | <u> </u> | X_ |
| c | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors | | | |
| 6 | have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If | | | |
| | | 6 | | X_ |
| _ | "Yes," complete Schedule D, Part I | | | |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | 7 | | х |
| _ | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | <u> </u> | | |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," | 8 | | x |
| | complete Schedule D, Part III | | | - |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a | | | 1 |
| | custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or | 9 | | x |
| | debt negotiation services? If "Yes," complete Schedule D, Part IV | 9 | | * |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | 40 | | x |
| | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | | _ |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, | | | |
| | VII, VIII, IX, or X, as applicable. | | 1 | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," | | | x |
| | complete Schedule D, Part VI | 11a | | ^ |
| b | Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more | | | v |
| | of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | X |
| С | Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more | | | 77 |
| | of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | - | X |
| d | I the state of the state | | | |
| | reported in Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | X |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | <u> </u> | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| - | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | 1 |
| ~ | Schedule D, Parts XI and XII | 12a | | X |
| b | the state of the s | | | |
| ~ | "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | <u> </u> | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | 1 | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | | 1 | X |
| 14a b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, | | | |
| D | fundraising, business, investment, and program service activities outside the United States, or aggregate | | | |
| | foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14t | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or | | | |
| 15 | for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other | · | 1 | T |
| 16 | | 16 | | x |
| 47 | assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on | · ··• | 1 | T |
| 17 | Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | 1 | x |
| 40 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on | | T | |
| 18 | | 18 | | x |
| 40 | Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? | . | | |
| 19 | If "Yes," complete Schedule G, Part III | 19 | | x |
| | The state of the s | | | X |
| 20a | and the second of the second o | . — | | T- |
| b | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | +- | |
| 21 | domestic government on Part IX. column (A). line 1? If "Yes," complete Schedule I, Parts I and II | . 21 | | x |
| | nomestic government on Falt IA. Column IAI. IIIC 15 II. 165. Combinate Gonedale I, 1 and 1 and 11 | | -1 | |

| | 1990 (2021) ROCKY FOINT VOHONIMER PITCHARD 5 | | | |
|-------------|--|----------|-------------------|-------------|
| Pa | rt IV Checklist of Required Schedules (continued) | | Yes | No |
| | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| 22 | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | X |
| ^^ | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the | | | |
| 23 | organization's current and former officers, directors, trustees, key employees, and highest compensated | | | |
| | employees? If "Yes," complete Schedule J | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than | | | |
| 24 a | \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b | | | |
| | through 24d and complete Schedule K. If "No," go to line 25a | 24a | | <u>_x</u> _ |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| C | Did the organization maintain an escrow account other than a refunding escrow at any time during the year | | | |
| • | to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | The state of the s | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior | | | |
| | year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? | | | |
| | If "Yes," complete Schedule L, Part I | 25b | | _X_ |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | ı |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | v |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key | | 1 1 | |
| | employee, creator or founder, substantial contributor or employee thereof, a grant selection committee | | | Į |
| | member, or to a 35% controlled entity (including an employee thereof) or family member of any of these | 27 | | x |
| | persons? If "Yes," complete Schedule L, Part III | 27 | | |
| 28 | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, | | | |
| | Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | 28a | | x |
| | "Yes," complete Schedule L, Part IV | 28b | <u> </u> | X |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 200 | - | |
| С | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | 28c | | x |
| | "Yes," complete Schedule L, Part IV | 29 | | х |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 125 | | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified | 30 | | х |
| | conservation contributions? If "Yes," complete Schedule M Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 31 | Did the organization inquidate, terminate, or dissolve and cease operations: If Yes, complete concease V, Fart Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," | | | |
| 32 | | 32 | | X |
| 22 | complete Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | |
| 33 | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, | | | |
| 34 | or IV, and Part V, line 1 | 34 | | X |
| 35a | at the least the manning of postion 512/h)/12/2 | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a | | | |
| ~ | controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable | | | |
| • | related organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | | |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and | | | |
| | 19? Note: All Form 990 filers are required to complete Schedule O. | 38 | 1 | X |
| P | art V Statements Regarding Other IRS Filings and Tax Compliance | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | \\\ \\ \\ \\ \= \ | |
| | | | Yes | No |
| 1a | | \dashv | | |
| b | Enter the humber of Forms W-28 included of line fat. Enter of a not approach | - | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and | 1 | 1 | 1 |

reportable gaming (gambling) winnings to prize winners?

| Form | 990 (2021) ROCKY POINT VOLUNTEER FIREMEN'S 23-7378 | | | Page 5 |
|------|--|--------------------------|-----------------|------------|
| | rt V Statements Regarding Other IRS Filings and Tax Compliance (continu | ued) | | Yes No |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax | _ | | |
| | Statements, filed for the calendar year ending with or within the year covered by this return | 2a 0 | | 1 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns | ns? | 2b | |
| | Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instruction | S. | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule | 0 | 3b | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other | authority over, | | |
| | a financial account in a foreign country (such as a bank account, securities account, or other financial | l account)? | 4a | <u>X</u> _ |
| b | If "Yes." enter the name of the foreign country ▶ | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A | Accounts (FBAR). | | 3.7 |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction | ction? | 5b | X |
| С | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | 5c | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | ne | | ., |
| | | | 6a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contribution | ons or | 1 | |
| | gifts were not tax deductible? | | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for | goods | | l |
| | | | 7a | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | as | | |
| | required to file Form 8282? | T | 7c | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of | contract? | 7e | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit conti | ract? | 7f | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Fo | orm 8899 as required? | 7g | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiz | ation file a Form 1098-C | ? 7h | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintain | ed by the | | |
| | oponioring organization made and a contract of the contract of | | 8 | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | |
| а | | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | 9b | |
| 10 | Section 501(c)(7) organizations. Enter: | 140-1 | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | ! | |
| 11 | Section 501(c)(12) organizations. Enter: | المدا | 1 | |
| а | Gross income from members or shareholders | 11a | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources | | | |
| | against amounts due or received from them.) | 11b | 12a | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form | 1 1041? | 120 | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | 13a | |
| а | 10 (10 0 10 0 10 10 10 10 10 10 10 10 10 10 | | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which | 13b | | |
| | the organization is licensed to issue qualified health plans | 40 | | |
| С | Enter the amount of reserves on hand | L | 14a | x |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Sched | ule 0 | | |
| b | IT "Yes," has it filed a Form 720 to report these payments? If 170, provide an explanation on Sched | eration or | ······ | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remun | | 15 | X |
| | excess parachute payment(s) during the year? | | '' | |
| 4.0 | If "Yes," see instructions and file Form 4720, Schedule N. Is the organization an educational institution subject to the section 4968 excise tax on net investment | nt income? | 16 | X |
| 16 | | | ······ | |
| | If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage | in | | |
| 17 | activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | 17 | |
| | activities that would result in the imposition of an excise tax under section 4901, 4902 of 4900: | | | |

23-7378582 Page 6 Form 990 (2021) ROCKY POINT VOLUNTEER FIREMEN'S Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" Part VI response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 5 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 0 1b Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with X any other officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct 3 X supervision of officers, directors, trustees, or key employees to a management company or other person? X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 X 6 Did the organization have members or stockholders? 6 Did the organization have members, stockholders, or other persons who had the power to elect or appoint X one or more members of the governing body? **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, X 7b stockholders, or persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: X 8a The governing body? X Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at X q the organization's mailing address? If "Yes," provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No 10a 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b X 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **b** Describe on Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a X b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," X 12c describe on Schedule O how this was done X 13 Did the organization have a written whistleblower policy? 13 X 14 Did the organization have a written document retention and destruction policy? 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement X 16a with a taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the 16b organization's exempt status with respect to such arrangements? Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶ None Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) 18 (3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website X Upon request Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records ▶

PO BOX 1344

DEBRA HANDEL ROCKY POINT

NY 11778-8761 516-984-9071

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

K Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week | (do box off | not c k, unle | Posi heck i ss per nd a d | ition more rson is | than one s both ar r/trustee | 9 n 9) | (D) Reportable compensation from the | (E) Reportable compensation from related organizations (W-2/ | (F) Estimated amount of other compensation from the |
|-------------------------|---|--------------------------------|--|--------------------------------------|--------------------------|------------------------------------|--------------|---|--|---|
| <u>.</u> | (list any hours for related organizations below dotted line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | organization (W-2/ 1099-MISC/ 1099-NEC) | 1099-MISC/ 1099-NEC) | organization and related organizations |
| (1)DEGE RUSSELL | 0.00 | 37 | | | | | | 0 | 0 | 0 |
| TRUSTEE (2) NEAL FREUND | 0.00 | X | | | _ | - | | | | |
| (2) NEAL FREOND | 0.00 | | | | | | | | ė. | |
| PRESIDENT | 0.00 | | | X | | | | 0 | 0 | 0 |
| (3) DEBRA HANDEL | | | | | | | | | | |
| | 0.00 | | | | | | | | _ | o |
| TREASURER | 0.00 | 1 | ļ. <u>.</u> | X | <u> </u> | - | | 0 | 0 | 0 |
| (4) THOMAS HOLMES | 0.00 | | | | | | | | | |
| VICE PRESIDENT | 0.00 | 1 | | x | | | | 0 | o | 0 |
| (5) JANET STAUFER | 0.00 | 1 | | | ╁ | | | | | |
| (0)012122 221322 | 0.00 | | | | | | | | | |
| SECRETARY | 0.00 | | | X | | | | 0 | 0 | 0 |
| (6) | | | | | | | | | | |
| | | | | | | | | | | |
| (7) | | | | | | | | | | |
| | | | | | | | | | | |
| (8) | | | | | | | | | | |
| | | | | | | | | | | |
| (9) | | | | | | | | | | |
| | | 1 | | | | | | | | |
| (10) | | | | | | | | | | |
| | | 1 | | | | | | | | |
| (11) | | | | | | | | | | 1 |
| | | 1 | | | | | | | | |
| | <u> </u> | | | ــــــــــــــــــــــــــــــــــــ | | — | _ | 1 | | Form 990 (2021) |

RPTVOL 10/18/2022 8:33 PM Pg 14

POTME VOLUMEER FIREMEN'S

| Part VII Section A. Officer | s, Directors, Tru | stee | s, K | | | oyee | s, <u>a</u> | nd Highest Compensated | Employees (continued) | | | |
|--|---|--------------------------------|-----------------------|----------------------------------|---------------|---------------------------------|---------------|--|--|-------|--|--|
| (A) Name and title | (B) Average hours per week | bo | x, unle | Pos check ess pe nd a d | rson i | than c s both r/trust | an ee) | (D) Reportable compensation from the | (E) Reportable compensation from related | cor | (F) nated amo of other mpensation | |
| | (list any hours for related organizations below dotted line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | organization (W-2/ 1099-MISC/ 1099-NEC) | organizations (W-2/ 1099-MISC/ 1099-NEC) | orga | from the inization d organiza | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | ······································ |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | _ | | | | | | <u> </u> | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| total (add lines 1b and 1c) Total number of individuals | neets to Part VII, | Sec | | | | | abo | ove) who received more that | n \$100.000 of | | | |
| 2 Total number of individuals reportable compensation from | m the organization | n 🕨 | Ŏ | | | | | | | | · - Ţ | Yes No |
| 3 Did the organization list any | former officer, di | recto | or, tr | uste | e, ke | y en | nplo | yee, or highest compensate | ed | | 3 | x |
| employee on line 1a? If "Ye For any individual listed on organization and related org individual | ine 1a, is the sum panizations greate | of r | epoi n \$1 | table 50,0 | 100 e 100? | nper <i>If</i> "Y | isati es," | ion and other compensation complete Schedule J for s | n from the uch | | 4 | х |
| 5 Did any person listed on line for services rendered to the | e 1a receive or ac | crue | con | npen | satio | on fro | m a | any unrelated organization (| or individual | | 5 | x |
| Section B. Independent Contract | tors | | | | | | | | | | - | |
| Complete this table for your compensation from the organical compensation from the organical compensation. | five highest companization. Report | pens | ated | l inde ation | epen n for | dent | cor | ntractors that received more andar year ending with or wi | e than \$100,000 of thin the organization's tax y | year. | | |
| | (A) and business address | | | | | | | Descr | (B) iption of services | | Com | (C) pensation |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | -197 | | | | | | | | | | | |
| 2 Total number of independe | nt contractors (inc | ludi | ng bi | ut no | t lim | ited | to th | nose listed above) who | | | | |
| received more than \$100,0 | 00 of compensation | on fr | om t | he o | rgan | izatio | on 🕨 | <u> </u> | 0 | | | 990 (200 |

| | t VI | II Stateme | nt of | Revenue | ins a | respor | nse or note | to any line in this | s Part VIII | | |
|--|-------------------------|---|--|---------------------------------------|--------|-----------|---------------|----------------------|--|--------------------------------------|--|
| | | Official | 00110 | dalo o ooma | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
| Program Service Contributions, Gifts, Grants Revenue and Other Similar Amounts | b c d e f g h c d e f g | | nts ations ntribution gifts, grar t included i na—1f | s) tts, d above n | | | Business Code | 111,679 | | | |
| | 4 5 | other similar am Income from inv | ounts) estme | | t bond | l proceed | s | 93,527 | 93,527 | | |
| | b | Gross rents Less: rental expenses Rental inc. or (loss) | 6a 6b 6c | | | | | | | | |
| • | 7a | Net rental incom Gross amount from sales of assets other than inventory | re or (I | OSS)(i) Securities | | | ii) Other | | | | |
| er Revenue | С | Less: cost or other basis and sales exps. Gain or (loss) Net gain or (loss | 7b 7c | | | | | | | | |
| Oth | 8a | Gross income from (not including \$ of contributions re 1c). See Part IV, li | n fundra ported on ne 18 | on line | 8a | | | | | | |
| | с 9а | Less: direct exp Net income or (Gross income fi activities. See F | loss) fi rom ga Part IV | rom fundraising aming , line 19 | 9a | s | > | | | | |
| | с 10а | Net income or (Gross sales of i returns and allo | loss) fi invento wance | rom gaming act ory, less es | 10a | 1 |) | | | | |
| snoa | С | Less: cost of go Net income or (| loss) f | | | / | Business Code | | | | |
| Miscellaneous Revenue | d | All other revenu | ie | | | | | | | | |
| | | Total. Add lines Total revenue. | | | | | | 205,206 | 93,527 | 0 | 0 |

art IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

| | Check if Schedule O contains a response of include amounts reported on lines 6b, 7b, | (A) Total expenses | (B) Program service | (C) Management and general expenses | (D) Fundraising expenses |
|--------|--|--------------------|------------------------|-------------------------------------|--------------------------|
| 8b, 9l | b, and 10b of Part VIII. | | expenses | gonoral expenses | |
| 1 | Grants and other assistance to domestic organizations | | | | |
| | and domestic governments. See Part IV, line 21 | | | | |
| 2 | Grants and other assistance to domestic | | | | |
| | individuals. See Part IV, line 22 | | | | |
| 3 | Grants and other assistance to foreign | | | | |
| | organizations, foreign governments, and | | | | |
| | foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, | | | | |
| | trustees, and key employees | | | | |
| 6 | Compensation not included above to disqualified | | | | |
| | persons (as defined under section 4958(f)(1)) and | | | | |
| | persons described in section 4958(c)(3)(B) | | | | |
| 7 | Other salaries and wages | | | | |
| 8 | Pension plan accruals and contributions (include | | | | |
| | section 401(k) and 403(b) employer contributions) | | | | |
| 9 | Other employee benefits | | | | |
| 10 | Payroll taxes | | | | |
| 11 | Fees for services (nonemployees): | | | | |
| а | Management | | | | |
| b | Legal | | | 1 700 | |
| С | Accounting | 1,500 | | 1,500 | |
| d | Lobbying | | | | |
| е | Professional fundraising services. See Part IV, line 17 | | | | |
| f | Investment management fees | | | | |
| g | | | | | |
| _ | (A) amount, list line 11g expenses on Schedule O.) | | | | |
| 12 | Advertising and promotion | | | | |
| 13 | Office expenses | 174 | | 174 | |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | | | | |
| 17 | Travel | | | | |
| 18 | Payments of travel or entertainment expenses | | | | |
| | for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 8,140 | | 8,140 | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | | | | |
| 23 | Insurance | | | | |
| 24 | | | | | |
| | above (List miscellaneous expenses on line 24e. If | | | | |
| | line 24e amount exceeds 10% of line 25, column | | | | |
| | (A) amount, list line 24e expenses on Schedule O.) | | | | |
| а | | 29,156 | | 29,156 | |
| b | 61.61. 63- | 20,000 | | 20,000 | |
| C | B1 B | 16,418 | | 16,418 | |
| d | | 413 | | 413 | |
| e | | 410 | | 410 | |
| 25 | | 76,211 | | 76,211 | 0 |
| 26 | | , == | | | |
| | ionowing our surz (Acc 300-720) | | | | - 000 |

23-7378582

| | Check if Schedule O contains a response or note to any line in this Part X | (A) Beginning of year | | (B) End of year |
|---|---|--------------------------|-----|----------------------------|
| T. | Cash—non-interest-bearing | 227 402 | 1 | 138,681 |
| 1 | Cash—non-interest-bearing Savings and temporary cash investments | | 2 | |
| 2 | | | 3 | |
| 3 | Pledges and grants receivable, net | 1 | 4 | |
| 4 | Accounts receivable, net Loans and other receivables from any current or former officer, director, | | | |
| 5 | | | i. | • |
| | trustee, key employee, creator or founder, substantial contributor, or 35% | | 5 | |
| | controlled entity or family member of any of these persons | | | |
| 6 | Loans and other receivables from other disqualified persons (as defined | · | 6 | |
| <u> </u> | under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | 1 | 7 | |
| 7 | Notes and loans receivable, net | | | |
| 8 | Inventories for sale or use | | 8 | |
| 9 | Prepaid expenses and deferred charges | | 9 | |
| 10a | Land, buildings, and equipment: cost or other | | | |
| | basis. Complete Part VI of Schedule D 10a | | 40- | |
| b | Less: accumulated depreciation 10b | 2,787,003 | 10c | 2,427,691 |
| 11 | Investments—publicly traded securities | | | 2,421,031 |
| 12 | Investments—other securities. See Part IV, line 11 | | 12 | |
| 13 | Investments—program-related. See Part IV, line 11 | | 13 | |
| 14 | Intangible assets | | _14 | |
| 15 | Other assets. See Part IV, line 11 | 0.014.405 | 15 | 0 566 270 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 3,014,405 | | 2,566,372 |
| 17 | Accounts payable and accrued expenses | | 17 | |
| 18 | Grants payable | | 18 | |
| 19 | Deferred revenue | | 19 | |
| 20 | Tax-exempt bond liabilities | | 20 | |
| 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| ຄ 22 | Loans and other payables to any current or former officer, director, | | | |
| | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| <u> </u> | controlled entity or family member of any of these persons | | 22 | |
| 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| 25 | Other liabilities (including federal income tax, payables to related third | | | |
| | parties, and other liabilities not included on lines 17-24). Complete Part X | | | |
| | of Schedule D | | 25 | |
| 26 | Total liabilities. Add lines 17 through 25 | | 26 | (|
| | Organizations that follow FASB ASC 958, check here ▶ X | · | | |
| ss | and complete lines 27, 28, 32, and 33. | | | |
| 27 | Net assets without donor restrictions | 3,014,405 | 27 | <u>2,566,372</u> |
| 28 | Net assets with donor restrictions | | 28 | |
| P | Organizations that do not follow FASB ASC 958, check here ▶ | | 1 1 | |
| ∄ | and complete lines 29 through 33. | | | |
| 27 28 29 20 27 28 29 30 31 32 32 32 32 32 32 32 32 32 32 32 32 32 | Capital stock or trust principal, or current funds | | 29 | |
| 30 gs | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| SS 31 | Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| ਲ 32 | Total net assets or fund balances | 3,014,405 | | 2,566,372 |
| 33 | Total liabilities and net assets/fund balances | | 33 | 2,566,372 |

| Form | 990 (2021) ROCKY POINT VOLUNTEER FIREMEN'S 23-7378582 | | | Page 12 |
|------|---|--------------|--------------|----------------|
| | rt XI Reconciliation of Net Assets | | | [47] |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | X |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | | 5,206 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | 6,211 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | 8,995 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3,014 | 4,405 |
| 5 | Net unrealized gains (losses) on investments | 5 | | |
| 6 | Donated services and use of facilities | 6 | | <u></u> |
| 7 | Investment expenses | 7 | | |
| 8 | Prior period adjustments | 8 | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | 7,028 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line | | | |
| | 32, column (B)) | 10 | 2,56 | 6,372 |
| Pa | rt XII Financial Statements and Reporting | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | <u> </u> | | <u></u> |
| | | | لـــــــــــ | res No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on | | | |
| | Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or | | 1 1 | |
| | reviewed on a separate basis, consolidated basis, or both: | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a | | | |
| | separate basis, consolidated basis, or both: | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of | | | |
| • | the audit, review, or compilation of its financial statements and selection of an independent accountant? | | 2c | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on | | | |
| | Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | |
| | Single Audit Act and OMB Circular A-133? | | 3a | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the | | | |
| | required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | <u></u> | 3b | L |

Form **990** (2021)

SCHEDULE O (Form 990) Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

2021

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

ROCKY POINT VOLUNTEER FIREMEN'S BENEVOLENT ASSOCIATION, INC

23-7378582

Employer identification number

Form 990, Part VI - Additional Information FORM 990, PART VI, LINE 6- Classes of MEMBERS or Stockholders MEMBERS MUST CURRENTLY BE OR HAVE BEEN ACTIVE VOLUNTEER MEMBERS IN GOOD STANDING OF THE ROCKY POINT VOLUNTEER FIRE DEPARTMENT. FORM 990, PART VI, LINE 7a - Election of Member and their Rights GENERAL MEMBERSHIP NOMINATES AND ELECTS THE GOVERNING BODY. BY CONTROLLING THE GOVERNING BODY THROUGH MAJORITY VOTE, THE MEMBERSHIP CAN INFLUENCE THE ACTIONS OF THE GOVERNING BOARD, ALTHOUGH THE MEMBERSHIP HAS NO DIRECT INFLUENCE OVER THE GOVERNING BODY. FORM 990, PART VI, LINE 10b - Policies and Procedured Governing Chapters NO CHAPTERS EXIST FORM 990, PART VI, LINE 11b - Organization's Process to Review Form 990 990 IS PRESENTED TO THE BOARD FOR REVIEW AND APPROVAL. ONCE APPROVED THE RETURN IS FILED. APPROVAL IS DOCUMENTED IN MEETING MINUTES. IF REQUESTED, THE PREPARER OF THE 990 WILL REVIEW IN DETAIL THE RETURN WITH EITHER THE TREASURER OR MEMBERS OF THE BOARD. FORM 990, PART VI, LINE 19 - Governing Documents Disclosure Explanation POLICIES AND DOCUMENTS ARE AVAILABLE UPON REQUEST TO THE BOARD. Form 990, Part VI, Line 6 - Classes of Members or Stockholders MEMBERS MUST CURRENTLY BE OR HAVE BEEN ACTIVE VOLUNTEER MEMBERS IN GOOD STANDING OF THE ROCKY POINT VOLUNTEER FIRE DEPARTMENT.

Form 990, Part VI, Line 7a - Election of Members and Their Rights
GENERAL MEMBERSHIP NOMINATES AND ELECTS THE GOVERNING BODY BY CONTROLLING