

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING, made the ____ of June, 2015, by and between Ecumenical Ministries of Perinton, Inc. (“EMP”), a New York not-for-profit corporation duly formed and validly organized under the laws of the State of New York, with its principal office at 1010 Mosley Road, Fairport, New York 14450, and Prison Ministry of Upstate New York (“PMUNY”), an unincorporated ministry with an office at PO Box _____, Rochester, New York 14610.

WHEREAS, EMP AND PMUNY seek to affiliate such that PMUNY will become a ministry of EMP.

WHEREAS, the parties wish to state their respective responsibilities following the effective date of such affiliation, which will occur on July 1, 2015;

NOW, THEREFORE, it is mutually covenanted and agreed by and between the parties hereto, as follows:

A. Responsibilities of PMUNY

- 1.) Would be a ministry of EMP, and would constitute a Steering Committee of EMP, with a President, Vice President, Treasurer and Assistant Treasurer/Secretary.
- 2.) Would be given the freedom to operate the ministry and to determine ministry content, understanding that the oversight and ultimate control is with EMP.
- 3.) Would be required to have the approval of the EMP Board for a.) the person selected by PMUNY as its Treasurer, b.) the PMUNY annual budget and c.) fundraising events (i.e., events, raffles, etc.). EMP has given its approval for PMUNY to solicit gifts from organizations, including EMP member churches, and individuals.
- 4.) Would submit to the EMP Board a.) financial reports quarterly to the EMP Board, detailing the revenue and expenses of PMUNY, and b.) semiannual ministry reports summarizing the activities of PMUNY during such six-month period, and would attend the June and December Board meetings.
- 5.) Would have a checking account in the name of PMUNY, as a ministry of EMP. All PMUNY revenue would be deposited in the PMUNY checking account and all expenses would be paid from the PMUNY checking account. PMUNY would have to maintain receipts of all expenses paid from the PMUNY checking account. PMUNY will adopt fiscal procedures regarding the handling of all cash and checks and will be responsible for acknowledging all tax deductible gifts to PMUNY in accordance with IRS rules.
- 6.) Liability insurance will be required and non-owner auto liability insurance may be obtained to protect both PMUNY and EMP from liability if PMUNY, EMP or any PMUNY volunteer were to be sued. Liability insurance and non-owner auto liability insurance would also provide coverage of the legal expenses incurred by PMUNY and/or EMP to defend against any such lawsuit. PMUNY would have to reimburse EMP for the cost of such liability insurance.

- 7.) Would submit by August 1 of each year an annual report to the EMP Board, with a year-end financial report and a summary of PMUNY's ministry activities during the year.
 - 8.) Would have to file, at its expense, a certificate of assumed name with the NYS Department of State and provide a certified copy to EMP. If desirable to protect the use of its name, PMUNY will also file a certificate of assumed name in the counties where its ministries will occur and provide a certified copy to EMP.
- B. Responsibilities of EMP
- 1.) Would be the corporate "umbrella" for PMUNY, as a New York not-for-profit corporation and a 501(c)(3) tax-exempt organization.
 - 2.) Would file annually the IRS Form 990 and NYS Charities Bureau report.
 - 3.) Would issue an annual financial report, which would include the revenue and expenses of PMUNY.
 - 4.) Would allow PMUNY to avoid New York State sales tax on purchase of supplies and materials for Residents Encounter Christ (REC) weekends.
 - 5.) Would maintain a conflict of interest policy and would require EMP Board members to do all conflict of interest questionnaires and disclosures as needed.
 - 6.) The EMP Board would do all things necessary to maintain the valid corporate existence and 501(c)(3) status of EMP.

IN WITNESS WHEREOF, the parties hereto sign this Memorandum of Understanding as of the date above written.

Ecumenical Ministries of Perinton, Inc.

By: _____
Judy Burgeson, President

Prison Ministry of Upstate New York

By: _____
Joyce K. McAndrew, Chair

STATE OF NEW YORK)
 : SS.:
COUNTY OF MONROE)

On the [__] day of June in the year 2015, before me, the undersigned, personally appeared **Judy Burgeson**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the within instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

Notary Public

STATE OF NEW YORK)
 : SS.:
COUNTY OF MONROE)

On the [__] day of June in the year 2015, before me, the undersigned, personally appeared **Joyce K. McAndrew**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in his capacity, and that by ers signature on the within instrument, the individual, or the person or entity on behalf of which the individual acted, executed the instrument.

Notary Public