§ 177. Powers and duties of fire district treasurer. The fire district treasurer shall be the fiscal officer of the fire district and shall receive and have the custody of the funds of the district and shall disburse the same for the purposes herein authorized when so ordered by resolution of the board of fire commissioners, except that no such resolution of the board of fire commissioners shall be required for the payment of fixed salaries, compensation for services of officers or employees regularly engaged by the fire district at agreed wages by the hour, day, week, month or year unless so required by resolution of the board of fire commissioners adopted at the organization meeting in the month of January, the principal of or interest on obligations issued by the fire district, fixed amounts becoming due on lawful contracts for the purchase of water for fire protection, and amounts which the fire district may be required to pay to the state and local employees' retirement system on account of contributions for past and current services of firefighters. All such disbursements shall be made by check payable to the order of the person or persons entitled thereto. The fire district treasurer shall also be responsible for filing any paperwork necessary to obtain permits or secure any refunds provided pursuant to section three hundred seventy-eight-a of the public authorities law. The board of fire commissioners shall designate in the manner provided by section ten of the general municipal law the depositaries in which the fire district treasurer shall, within ten days, deposit and secure all moneys coming into his or her hands by virtue of his or her office.

At the annual organization meeting of the board of fire commissioners of a fire district the fire district treasurer shall account with the board of fire commissioners for all moneys received and disbursed by him during the preceding fiscal year and shall produce all books, records, receipts, orders, vouchers and cancelled checks or check images as authorized by section ninety-nine-b of the general municipal law respecting the same. At such meeting the fire district treasurer shall file with the board of fire commissioners a statement in writing showing his receipts and disbursements for the preceding fiscal year, which statement shall be in detail and shall be entered in the minutes of the meeting by the fire district secretary, except that the fire district treasurer, if authorized by the board of fire commissioners at a meeting

held prior to the annual organization meeting, may within sixty days after the end of the fiscal year, submit to the said board a copy of the annual report required by section thirty of the general municipal law, in lieu of such statement, in which case the fire district treasurer shall account for all moneys received and disbursed by him during the preceding fiscal year, and shall produce all books, records, receipts, orders, vouchers and cancelled checks or check images as authorized by section ninety-nine-b of the general municipal law respecting the same, at the meeting of the board of fire commissioners at which the said annual report is submitted or at the next meeting held subsequent to the submission of the report if not submitted at a meeting of the board, in lieu of producing such records at the annual organization meeting. Such authorization shall remain in effect from year to year until rescinded by the board of fire commissioners. The annual report shall be entered in the minutes of the meeting by the fire district secretary. The board of fire commissioners may require the fire district treasurer to submit to the board of fire commissioners at any time for examination his books, records, receipts, orders, vouchers and cancelled checks or check images as authorized by section ninety-nine-b of the general municipal law.