



**Tonto Hills Improvement Association  
42033 N. Old Mine Road  
Cave Creek, AZ 85331**

**Policies and Procedures**

**Approved by THIA Board of Directors - 1 March 2011**

**Approved revision-06 February 2024**

# **Tonto Hills Improvement Association Administrative Procedures**

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## **1.0 Purpose**

This document defines the administrative and financial procedures, and job descriptions governing the Tonto Hills Improvement Association (THIA). Association members and volunteers shall understand and abide by these policies when conducting THIA business.

This document governs financial activities of all Board Members and THIA volunteers. All suggestions for amendments to this procedure shall be submitted to the THIA Board. The THIA Board of Directors (BOD) shall approve all amendments/updates to these procedures.

## **2.0 Roles and Responsibilities**

The BOD shall formulate financial policies, delegate administration of the financial policies to the Treasurer and review operations and activities. The Treasurer has management responsibility including financial management. Current job descriptions shall be maintained for all Board members and contract workers. Financial duties and responsibilities must be separated so that no single Board member or contract worker has sole control over cash receipts, disbursements, payroll, reconciliation of bank accounts, etc. These policies and procedures will be reviewed annually by the THIA Board of Directors.

The BOD is to ensure that adequate security precautions are taken to safeguard THIA assets and manage risk. The Board is responsible for:

- Ensuring that adequate financial internal controls exist and are functioning.
  - Electing the Treasurer from Board or THIA members and supervising the Treasurer.
- Approving expenditures of greater than \$250.
- Approving financial investments recommended by the Treasurer.
- Monitoring THIA's financial position, with advice from the Treasurer. Approving the annual financial statements and, if applicable, the compilation report.
- Requiring that all members and committee members abide by the Code of Conduct.
- Appointing volunteers from among THIA members as needed and supervising them.

Committees of the Board of Directors are to be appointed by the Board. Their term and duties are specified by the Board. Members of these Committees will be subject to these policies and procedures.

### **2.1 Officer Responsibilities**

#### **2.1.1 President**

The President shall preside at all meetings of Members; preside at all meetings of the Board; and shall see that orders and resolutions of the Board are carried out. The President shall be the principal officer of the Association and shall in general supervise and control all the business and affairs of the Association and such other duties as may be prescribed by the Board from time to time. The President or BOD designate, shall be the only interface with outside organizations such as attorneys, corporations, or government institutions. The President will request all legal assistance from counsel in writing and shall approve all legal billings prior to submittal to Treasurer/Contract Worker for payment. The President will limit the scope as appropriate and

request all legal opinions rendered to be as specific as possible. The President shall perform other duties such as:

Work with the Secretary to develop meeting agendas and route them to the BOD for comment.

Sign checks as required.

### **2.1.2 Vice President**

The Vice President shall have such powers and perform such duties as the Board or the President may from time to time prescribe and shall perform such other duties as may be prescribed by the Declaration, the Articles or these Bylaws. At the request of the President, or in case of the President's absence or inability to act, the Vice President shall perform the duties of the President and when so acting shall have all powers, and restrictions pursuant to the President's duties as described herein.

The Vice President shall perform other duties as required by the Board such as:

- Maintain a record of all residents' logins and passwords if there is no Assistant Secretary appointed.
- Maintain a record of all Board logins and passwords.
- Maintain the THIA directory updates and coordinate with the Treasurer, Secretary, Assistant Secretary (as applicable) or Welcome Wagon Director.
- The Vice President shall be responsible for generating mailing labels for mailings to the THIA members.
- Periodically check THIA email and voice mail (if there should be one) then route messages to the appropriate party.
- Work with Secretary, tally surveys; prepare results and reports.
- Participate in Board and AGM meetings.
- Assist the Treasurer in developing the THIA Annual budget.
- Sign checks as required.
- File the THIA annual report updating directors with the AZ corporate commission by July each year.

### **2.1.3 Secretary**

The Secretary shall record the votes and keep the minutes of all meetings and proceedings of the Board and of the membership, serve notice of meetings of the Board and of the members, provide changes in members and their addresses to the Treasurer and Vice President, and shall perform other duties as required by the Board such as:

- Assist President in preparation of agendas for the BOD and AGM meetings.
- Post next meeting day/time/location on the web site no later than three days before the next

meeting.

- E-mail blast the meeting agenda to members no later than three days before the next meeting
- Post approved BOD minutes on the THIA web site.
- E-mail blast approved meeting minutes within ten days of approval.
- Maintain a Mailchimp type account and database for use with community communications.
- Route a meeting minutes draft to the BOD no later than ten days before the next meeting.
- Update THIA documents with approved changes and/or amendments after they are approved and ensure that they are posted online.
- Prepare outgoing correspondence at President's request.
- Coordinate mailings to members.
- As back up to Vice President periodically check THIA email Route messages to the appropriate party;
- Direct Asst. Secretary and assign tasks as appropriate, not to include tasks which include Board Only information;
- Meet with banker providing THIA minutes to verify new signatories for President, Vice President or Treasurer as needed;
- Participate in BOD and AGM meetings;
- With Vice President, tally surveys; prepare results and reports;
- Be primary interface with contracted webmaster. Provide directory, document, and website updates to the webmaster for publishing;
- Provide contact information to Vice President, Treasurer and Welcome Wagon director for any new residents/lot owners;
- Maintain copy on the TH Website of correspondence from Board to THIA members.

#### **2.1.4 Treasurer**

The Treasurer shall be responsible for processing all financial transactions and will assist the Board of Directors in any financial matter connected with the organization. Specific responsibilities are to:

- Be the primary interface for direct contact with contract worker Foothills Accounting.
- Work with contract worker Foothills Accounting to ensure the Association member database is accurately maintained in QuickBooks.
- Ensure compliance with and execute responsibilities outlined in the following sections: Books of Account and Records, Budget, Financial Monitoring.
- Guide and advise the Board in the approval of budgets, accounts, financial statements, investments and insurance within this policy framework.
- Keep the Board informed about its financial duties and responsibilities.
- Oversee contract workers involved in association accounting tasks.
- Confirm that the financial resources of the Association meet present and future needs.
  - Understand the accounting procedures and key internal controls, be able to assure the Board of THIA's financial integrity.
  - Ensure that the financial statements are audited annually, if required, and ensure that

accepted recommendations from the compilation are implemented.

- Formally present the THIA financial statements: At the Annual General Meeting; Provide the current updated financial status at each THIA Board meeting.
  - Monitor the THIA’s investment activity and ensure its consistency with policies, aims, objectives and legal responsibilities.
- Manage and evaluate the adequacy of THIA insurance coverage. Review the policy each July 1.
- Ensure that Federal or state regulatory reports, if any, are filed.
- Direct Assistant Treasurer if there should be one.
- Regularly pick up mail and route to appropriate person.
- Interface directly with title companies, realtors and new buyers.

The Treasurer shall receive election results from the Contract Worker. The results shall remain sealed until they are brought to the AGM to be opened.

### **3.1 Books of Account and Records**

Proper accounting records will be kept by the Treasurer/Contract Worker. The accounting system is to utilize QuickBooks and Excel. Manual/paper records will also be used if appropriate. At a minimum, the following records will be kept by the Treasurer/Contract Worker in a secure manner:

- Check Book and blank checks – kept by Treasurer
- Savings account documents – kept by Treasurer
- General Ledger - kept by Contract Worker
- P & L Statement and Balance Sheet – created by Contract Worker
- THIA Member accounts receivable – kept by Treasurer and Contract Worker
- Reports to the Board. -kept by Treasurer
- Copies of all documents supporting receipts, deposits, disbursements, contracts, balances and General Ledger journal entries – kept by Treasurer.

General Ledger accounts will be kept on the cash basis of accounting. Bank accounts will be reconciled monthly.

Backups of the QuickBooks records are to be made at least monthly. Records are to be retained for at least seven years, or longer if THIA is being examined by any taxing entity.

### **4.0 Budget**

A proposed next fiscal year operating budget is to be prepared by the Treasurer in March. The budget is to be reviewed by the Board of Directors in March.

This proposed budget will be presented to all THIA Members in attendance at the Annual General Meeting. It will be used as a tool for the determination of the upcoming year’s Annual Assessment which is made at that meeting.

The newly elected Board of Directors, at the next regular THIA business meeting, will approve the budget based upon the approved Annual Assessment. That budget will be used as a basis to

construct a cash-flow forecast for the year, which will be updated quarterly.

The Board of Directors must approve proposed changes in the budget, should they exceed \$500 or 20% of the line item, whichever is greater.

## **5.0 Financial Monitoring**

THIA's fiscal year is from 1<sup>st</sup> April to 31<sup>st</sup> March. Monthly, in advance of the regularly scheduled meeting, the Board will receive from the Treasurer:

- Comparative balance sheets as of the prior month-end and year-earlier month-end.
  - Comparative income statements for the period from 1 April to the prior month-end and the year-earlier period.
  - Comparative income statements for the period 1 April to the prior month's end and the budget for the same period.
- Listing of future unusual or unbudgeted commitments, if known.

Annually, Association financial records will have a compilation completed. Final draft financial statements should be approved by the Board of Directors in May, and compilation financial statements received at the July meeting. As part of the association process, the Board shall review the THVFD year-end fiscal report.

If not compiled, the Association's annual fiscal year-end financial records will be critiqued and accepted by the Board of Directors not later than the May meeting. The Board may obtain outside financial consultation if in the Board's opinion Board members are not qualified to critique Association financial records. Annual statements (compiled or not) will be made available to THIA Members at their reasonable request.

## **6.0 Financial Institution Accounts**

An overdraft protection arrangement between checking and savings accounts is to be operated. These arrangements are subject to review, in the light of what is most advantageous in terms of cost and service. All changes are to be authorized by the Board of Directors. Make every reasonable effort to avoid all service charges.

New accounts and any financing arrangements are to be authorized by the Board of Directors. No short positions, options or derivatives are to be undertaken by THIA. All accounts are to be Federally-insured to the greatest extent permitted by law. The Board shall not enter into any agreements allowing an auto-withdrawal from the checking account.

## **7.0 Receipts**

The majority of receipts by the Association are from annual THIA Membership assessments of property. Other revenue sources include property transfer fees, donations, and bank interest. Property assessments are to be determined annually at the Annual General Meeting. Property transfer fees are to be determined annually by the Board of Directors.

All annual invoices will be sent out by USPS and electronically by the Treasurer/Contract Worker by May 1 each year with a due date of May 31. Assessment invoices are to be prepared on

Association letterhead and be drawn up in accordance with the Board of Directors' requirements.

The assessment shall be due and payable within thirty (30) days after the mailing of notice. The Treasurer shall follow up outstanding assessment payments after 30 days with statements indicating past due balances until such balances are paid or written off. Table 2 below is the schedule of assessment and past due notices.

**Table - 2: Assessment & Late Notice Schedule**

<b>Notice &amp; Action</b>	<b>Due Date</b>
Annual Assessment	1 May
Late Notice Statement	1 June
2nd Late Notice Statement	1 July
3rd Late Notice Statement	1 August
Lien Notice	1 September

Property liens can be placed against any property with assessment 90 days past due. Liens shall bear interest at a rate to be determined each year by the Board of Directors.

Any property owner (Association Member) that has not paid the annual assessment(s) will not be able to vote in the upcoming Annual General Meeting unless the assessment has been made current.

The Treasurer opens any mail addressed to THIA or without specific addressee. Upon receipt, any checks or cash will be recorded in the accounting system by Treasurer/Contract Worker. Both parties are to agree to the total amount of receipts upon passing custody. Receipts are to be counted, promptly recorded in the General Ledger and adequately secured by the Treasurer until deposited in the Association's bank account. Un-deposited receipts are not to be held by the Treasurer/Contract Worker for more than seven days.

Copies of all checks deposited are to be retained by the Treasurer/Contract Worker to support the deposit. Retained THIA Membership assessment payment information includes the payee, date payment is received, amount paid and check number. The Treasurer or designated contract worker will endorse all checks to read as follows:

PAY TO THE ORDER OF  
 (Name of) Bank  
 Account #  
 FOR DEPOSIT ONLY  
 Tonto Hills Improvement Association



## **8.0 Ordering Supplies and Services**

All Board Members and Volunteers need to be aware that a THIA expenditure is committed when an order is placed on behalf of THIA, not when the check is requested. Therefore, it is important that all orders be within approved budgets and authority.

Board Members can place orders for goods or services within their budget areas, subject to budgetary and cash-on-hand restraints. All non-recurring orders of \$100 or more must be authorized by the Board of Directors. Under \$100, Board Members may delegate ordering as they deem appropriate.

Any purchase agreement or other contract involving an expenditure commitment is to be in writing and be subject to the same authorization procedure as above. The relevant expenditure amount is the total committed expenditure over the period of the contract. Large or lengthy contracts should not be entered into without adequate advice from relevant professional advisers (e.g. accountant, lawyer).

The Board shall appoint a Board Member to be Project Manager, responsible for contractor compliance and monitoring. The contractors include and are not limited to:

Legal.

Landscape Contractors.

Landscape irrigation repairs.

Lighting repairs.

Waste dumpsters provided for use of Association members to clear dry brush from their properties.

## **9.0 Procurement Process Guidelines**

These guidelines balance:

- Prudent management of THIA resources
  - An efficient process that is not overly bureaucratic or cumbersome
  - Fairness to the vendor community
1. These are presented as 'guidelines' that are not intended to replace the good judgment often required in the context of individual procurement efforts, e.g., when an emergency elevates 'speed' as a purchasing criteria, etc.
  2. Board members should secure three bids for purchases of \$750 or more.
  3. Such bids should attempt to satisfy the following criteria:
    - They should present 'apples to apples' comparisons for an easy and useful comparison, including price and other features.
    - The member in charge should present notes on key features and points of differences, including such non-price items, as warranties, guarantees, reputation, length or depth of experience, timing, etc.
    - The Board should allow for the legitimate consideration of 'soft' criteria, such as 'local versus nonlocal' vendor, referrals from THIA members, etc.
    - The Board should consider the periodic review of existing contractors, at roughly every three years.

## **10.0 Payment Authorization**

Recurring contractual disbursements are to be preauthorized by the Board. The Project Manager is responsible for checking vendor invoices for accuracy, conformity with the order placed, that the services or goods have been received, and for following up on any problems identified.

All incoming vendor invoices are to be delivered to the Treasurer upon receipt. Once authorized as above, vendors are to be paid within 14 days of receipt, unless there are exceptional cash-flow difficulties or specific supplier arrangements.

## **11.0 Check Writing and Signing**

Authorized signers on THIA accounts include the President, Vice President, and Treasurer of the Board. Any new signatory must be approved by the Board before the bank is notified. Former signatories' authorization must be removed in a timely manner.

Check signers should verify that the expenditure has been authorized before signing the check.

Signatories will not sign checks which are payable to themselves, or blank checks. Checks should be filled in completely before checks are signed.

The Treasurer/Contract Worker will retain approved support for all disbursements with a copy of the THIA checks.

### **11.1 Check Authorization**

All invoices will be immediately forwarded to the Treasurer or Contract Worker who will review all invoices for mathematical accuracy, validity, conformity to the budget (or other board authorization) and compliance with other requirements. Prior to payment, all invoices will be approved (indicated by initialing) by the Treasurer. By approving an invoice, the Treasurer indicates that it has been reviewed and authorizes a check. The Treasurer is responsible for timely follow-up on discrepancies and payment.

### **11.2 Checks**

The Treasurer will be responsible for all blank checks. All checks will be signed by the Treasurer, designated member of the Board of Directors, or Contract Worker. Voided checks will have "VOID" written boldly in ink on the face and have the signature portion of the check torn out. Voided checks will be kept on file. In no event will: invoices be paid unless approved by an authorized signer, blank checks (checks without a date or payee designated) be signed in advance, checks be made out to "cash", "bearer", "petty cash", etc., checks be prepared on verbal authorization, unless approved by the President and Treasurer. In the event that it is necessary to issue a duplicate check for checks in an amount over \$15, a stop payment will be ordered at the bank on the original check.

### **11.3 Bank Reconciliations**

The Treasurer and Contract Worker will reconcile the bank statement monthly. The Treasurer will

receive monthly statements of checks paid on all accounts. The Treasurer shall verify the reconciliation of the bank accounts on a monthly basis. On all checks outstanding over 90 days, the Treasurer or Contract Worker should take appropriate action.

## **12.0 Contract Workers**

Consideration will be made of internal capabilities to accomplish services before contracting for them. Written contracts shall clearly define work to be performed; terms and conditions will be maintained for all contract workers. The qualifications of the contract worker and reasonableness of fees will be considered in contract decisions. Contract services will be paid for as work is performed or as delineated in the contract. The Board of Directors will approve and audit all contracts.

## **13.0 Insurance**

Reasonable coverage will be maintained to safeguard the assets of the Association. Such coverage will include property and liability, employee dishonesty and other insurance deemed necessary. The Board of Directors shall carefully review insurance policy parameters such as: amounts, types, qualifications of the provider prior to renewal. The Board of Directors shall maintain insurance policies in insurance files. Insurance policies will correspond to the calendar year whenever possible. The insurance policy should be reviewed annually on or about July 1.

## **14.0 Pet Policy**

Based on resident input from a general survey conducted in December 2022 to January 2023, the Board will interpret the requirements of Tonto Hills Declaration of Restrictions, Amended May 2, 1987 #14, related to Tonto Hills allowing 4 horses without permission from the Board and requiring residents to obtain written permission from the Board for all other pets, to refer to outdoor animals rather than to common indoor pets. Therefore, the Board will not require residents to request written permission to keep dogs, cats, or other common indoor household pets. If a complaint is received related to those pets, it will be reviewed by the Board.

## **15.0 Code of Conduct**

The bylaws of Tonto Hills Improvement Association has delegated the authority and responsibility to govern the operations of the community to its board of directors, and The board of directors is responsible to appoint officers and committee members, and to solicit/involve other volunteers, and

The board has the fiduciary duty and responsibility to set a standard and level of behavior that is in the best interests of the entire community,

The board of directors of THIA hereby adopts the following Code of Conduct, standards of behavior, ethical rules and procedures that are applicable to all board members, officers, Architectural Control Committee members, other committee members and other volunteers serving the community.

The Tonto Hills Improvement Association Board of Directors has approved the following Code of Conduct for its members to maintain a high standard of conduct while serving in the performance of association business.

The following principles constitute the Code of Conduct:

1. The BOD will, at all times, make decisions that are consistent with the principles and the best interest of the Association.
2. The BOD will seek to protect and enhance the safety and property value of the residents.
3. No Board or committee member shall receive compensation for serving on behalf of the Association, except for expense reimbursements approved by the BOD or for specific functions as approved by the Board.
4. No Board member shall solicit or accept, directly or indirectly, any gifts, gratuity, favor, entertainment, loan, or any other thing of monetary value made with the intent of influencing decisions or actions on any official matter, or from a person who is seeking to obtain contractual or other business or financial relations with the association.
5. No promise or anything not approved by the Board shall be made to any contractor, supplier or subcontractor during any negotiations.
6. No contributions will be made to any political parties or political candidates on behalf of the Association or using Association funds.
7. Confidentiality of all Board members' personal lives and all residents' personal lives will be protected by the Board and committee members.
8. Language at Board meetings and other meetings will be professional. It is understood that differences of opinion will exist. Differences should be expressed in a clear and business-like fashion.
9. No Board member shall engage in any writing, publishing or speech making that defames any other member of the Board, community leader or resident of the community. Personal attacks against Board members, other community leaders, owners, residents, or the Association's designated management company are prohibited and are not consistent with the best interests of the community.
10. No Board member or committee member will knowingly misrepresent facts to the residents or the community for the sole purpose of advancing a personal cause of influencing the community to place pressure on the Board to advance a personal cause.

11. No Board member serving the community may use his/her position to enhance his/her financial status using certain contractors or suppliers. Any potential conflict of interest must be exposed to the BOD.
12. No Board member will seek to have a contract implemented that has not been approved by the BOD.
13. No Board member will interfere with a contractor implementing a contract in progress. All communications with contractors will go through the managing agent or be in accordance with policy.
14. No Board member will interfere with the system of management established by the BOD and its designated management company.
15. By virtue of serving on the BOD, a member agrees to set an example for all members and follow the rules and regulations of the Association.
16. All Board and ACC members will be given a copy of these codes of conduct and will be asked to signify that they have received it, have read it and agree to abide by it by verbal agreement at the first Board and ACC Meetings of each newly elected Board and ACC, or should a new member be added at any time during the term of that Board or ACC. An Email agreement is acceptable if the Board or ACC Member is unable to attend their first meeting. The acceptance of each member shall be recorded in the minutes of the applicable Board and ACC Meeting Minutes.
17. Members of the Board also agree to adhere to the following Email Guidelines: Email should be used primarily for routine communications (agenda review, meeting date, availability, pre-reads, minutes reviews) to obtain information, and for emergencies. The regular THIA BOD meetings are the venue for board business, votes, and discussions regarding board issues. The same Code of Conduct above also applies to email communications.
18. Any Board Member determined to be “Not in Good Standing” per THIA Bylaws will be considered to be in violation of the Code of Conduct until such time as the specific issue has been resolved.

#### **15.1 Procedures for Board Member or ACC member’s violation of the Code of Conduct**

- For any matter related to the Code of Conduct that is reported to the Board of Directors regarding either the Board of Directors or the Architectural Control Committee, the Board shall determine the appropriate sanction, if any, to be imposed. The sanction imposed should depend upon the severity of the violation and may be progressive from #1 to #5 below unless the violation is determined to be so egregious as to warrant more severe action as an initial sanction.

- The individual(s) involved have the discretion to have meetings held in Open Session or Executive Session. In case of a disagreement, meetings will be in Executive Session. Actions taken are to be documented in the Executive Session minutes if one is convened, otherwise in regular Board minutes.
- For the initial meeting, the Board will meet with the Board or ACC member(s) in question for an open dialogue and to resolve any reports of violation before any sanction is taken. This meeting can be in either Open or Executive Session as outlined above. It is desirous that issues be resolved without sanctions whenever possible in a neighborly manner.
- All sanctions are to be documented in a letter to the Board or ACC member involved. The letter will be written by the President unless that person is the complainee. In that case, the letter will be written by a Board member appointed by the Board.
- Legal Counsel may be consulted when appropriate.

Sanctions include:

1. Written censure by the Board of Directors with a clear description of the portion of the Code of Conduct that has been violated, and disqualification from participation in any discussion or vote on the matter related to the violation.
2. Removal of the Board/ACC member(s) from one or more Board/ACC committees for a specified period of time.
3. Permanent removal of the Board/ACC member(s) from one or more Board/ACC committees.
4. Suspension from all Board of Director or ACC actions for a period of time which can include for the balance of the board/ACC member's term of office.
5. Removal from office pursuant to Article Five Section 3 of the Bylaws of the Tonto Hills Improvement Association or at their option resignation from the Board/ ACC.
6. Any other sanction determined by the Board of Directors to be appropriate and reasonable based upon the nature of the violation.

Amended On September 12, 2023

## **16.0 Other**

**FINANCIAL PROCEDURES** - Financial procedures will be reviewed annually by the Board of Directors. The Board of Directors must approve changes to the financial procedure manual prior to implementation.

**ARIZONA CORPORATION COMMISSION FORM** - The Board of Directors will authorize preparation of the Arizona Corporation Commission form and will be signed by Vice President or

an officer of the Board. Copies of the form will be filed in the Treasurer's/Contract Worker's files and may be available for public inspection on <https://azcc.gov/> .

COMPILATIONS- The Board of Directors shall annually conduct a compilation of the books as detailed in Appendix A, to be completed prior to the following first of September.

### 17.0 Association Task Calendar

The Board shall accomplish all tasks listed in Table 3 below.

**Table - 3: Board of Directors Task Calendar**

<b>Task</b>	<b>Due Date</b>
Review THVFD financial/recommend amount THIA contribution	January
Propose/discuss draft budget for N/Y	January
Publish L/Y minutes for BOD review	January
Develop and approve AGM agenda	February
Mail AGM agenda, ballot and L/Y minutes	February
Plan and Order Yard Waste Dumpsters	February
Bid/contract for landscaping services	February
Hold AGM	March
Beginning of Fiscal Year	1 April
Publish and post L/Y AGM minutes	April
First New Board meeting: Provide orientation to new BOD members/Review Code of Conduct Elect new BOD officers and confirm ACC members Fin Procedures review / Approve T/Y budget Sign new signature cards bank	April
Bid/contract for Accounting type services	April
Publish for BOD review TY AGM minutes	April
Annual Assessment Invoices Sent (Email & Snail Mail)	1 May

If not complied, the Association's annual fiscal year-end financial records critiqued and accepted by the Board of Directors	1 May
30 Day Delinquent Statement sent with 1 <sup>st</sup> Late Fee Assessed	1 June
Bid/contract for insurance services	June
60 Day Delinquent Statement sent with 2 <sup>nd</sup> Late Fee Assessed	1 July
File income taxes	15 July
Submit AZ ACC Non-Profit Renewal	15 July
90 Day Delinquent Statement sent with 3 <sup>rd</sup> Late Fee Assessed	1 August
Liens filed on remaining delinquents (Statement and copy of filed lien sent)	1 September
Publish quarterly budget vs. actual projection	1 November
Mail AGM and election notice (candidate and agenda item form)	December



**Appendix A**  
Compilation Procedure

