



**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

Revised- 07-14-2021

Tonto Hills Improvement Association
Financial Procedures
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1.0 Purpose

This document defines the financial procedures used by 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 Treasurer. 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, indicating financial duties and responsibilities. Financial duties and responsibilities must be separated so that no one 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. Appendix A lists the summary task responsibilities of the Secretary, Treasurer, and accounting contract worker.

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 signatories for the financial institution accounts. There are always to be at least two authorized signatories for each account over \$250;
- Approving the annual budget recommended by 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 auditor's report and auditor selection;
- 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 financial procedures.

2.1 Officer Responsibilities

2.1.1 President

The President shall preside at all meetings of Members and shall 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 of 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 and request all legal opinions rendered to be as specific as possible. The President and Secretary will develop meeting agendas and route them to the BOD for comment.

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.

- Assign logins and passwords to new residents/lot owners, communicate such activities with the current web master, notify new residents/lot owners of their logins and passwords, and communicate with residents/lot owners and/or webmaster to assist with any log-on difficulties.
- Maintain a record of all residents' logins and passwords

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 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 agendas at community bulletin board;

- Post approved BOD minutes at the community bulletin board and ensure posted on the web site;
- E-mail blast approved meeting minutes within ten days of approval;
- 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;
- Coordinate mailings to members;
- Periodically check THIA email and voice mail. Route messages to the appropriate party;
- Direct Asst. Secretary;
- Sign checks as required;
- Participate in BoD and AGM meetings;
- 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 and Treasurer for any new residents/lot owners

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
- 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 of the auditors are implemented;
- Formally present the annual THIA financial statements at the Annual General 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;
- Ensure that THIA tax returns are completed and filed;
- Ensure that Federal or state regulatory reports, if any, are filed;
- Direct Assistant Treasurer;
- Regularly pick up mail and route to appropriate person

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
- Savings account documents
- General Ledger
- P & L Statement and Balance Sheet
- THIA Member accounts receivable
- Monthly reports to the Board.
- Copies of all documents supporting receipts, deposits, disbursements, contracts, balances and General Ledger journal entries

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

All reimbursement forms (see Appendix B) will be clearly initialed by the person entering it, along with date and accounts reference. All income / expenditure information will be recorded in the General Ledger within seven days. All corrections and adjustments will be clearly noted in a written narrative giving reasons for them, with supporting documentation where available.

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 1st April to 31st 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;

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

If not audited, 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 (audited 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. Late fees will be assessed if dues are not received by June 15. 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. The Board shall annually determine the amount of late fees in addition to the interest rate.

Table - 2: Assessment & Late Notice Schedule

| Notice & Action | Due Date |
|----------------------------|-----------------|
| Annual Assessment | 1 May |
| Late Notice Statement | 15 June |
| 2nd Late Notice Statement | 15 July |
| 3rd Late Notice Statement | 15 August |
| Lien Notice | 15 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 owners (Association Member) that is not in good standing regarding payment of the annual assessment will not be able to vote in the upcoming Annual General Meeting or hold a position with the Architectural Control Committee or THIA Board of Directors until 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

The endorsement will specify into which association account (savings, checking) the deposit will be made. A report will be printed that includes the source and amount of the receipt as well as the total daily deposit amount. The checks and cash will then be available for review by the Treasurer. Receipts and deposit slip will be placed in an envelope for the Bank. If no cash is present, the envelope may be sealed and sent through the US mail. If cash is present, the Treasurer or contract worker will verify deposited funds prior to sealing the envelope and making the deposit in person. Documentation for all receipts (a copy of check, letter, etc.) will be attached to the duplicate slip and filed chronologically. All receipts will be deposited intact. No disbursements will be made from cash or check receipts prior to deposit. The Treasurer or contract worker will record each cash payment received in a number receipt book with a duplicate for the payer. Cash shall be locked in a secure location until taken to the bank. The

Treasurer will receive a copy of all deposit reports for review.

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.

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, Treasurer, and Contract Worker of the Board. Authorized signers on the THIA Escrow account used for ACC deposits include the ACC Chair and Treasurer. Any new signatory must be approved by the Board before the bank is notified. Former signatories' authorization must be removed at once.

All checks for \$250 or more require two signatories. 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 only acceptable exception is that the amount can be blank as long as the check is endorsed 'Not more than \$'. Receipts for this type of expenditure must be returned immediately.

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

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. The Treasurer/Contract Worker will code the invoice with an appropriate expense or other chart of accounts line item number, class and job number where applicable. By approving an invoice, the Treasurer indicates that it has been reviewed and authorizes a check. The Treasurer will ensure that all conditions and specifications on a contract or order have been satisfactorily fulfilled, including inventorying items received against packing slip counts. The Treasurer is responsible for timely follow-up on discrepancies and payment. Approved invoices will be entered into the accounting system. The Treasurer or contract worker will prepare checks on a weekly basis as required.

11.2 Checks

The Treasurer and Contract Worker will be responsible for all blank checks. All checks will be signed by the Treasurer, designated member of the Board of Directors, or a contract worker. The Treasurer or contract worker will generate checks for approved invoices through the accounting system. 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 Board 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

Bank statements will be received directly and opened by the Treasurer. The Treasurer and Contract Worker will reconcile the bank statement monthly. The Treasurer of the Board will receive monthly statements of checks paid on all accounts. The Treasurer shall verify the reconciliation of the bank accounts on at least 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 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, adequate 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.

14.0 Code of Conduct

WHEREAS, 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

WHEREAS, the board of directors is responsible to appoint officers and committee members, and to solicit/involve other volunteers, and

WHEREAS, 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,

NOW, THEREFORE, BE IT RESOLVED THAT 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 in order to ensure that they maintain a high standard of conduct while serving in the performance of association business.

The following principles constitute the Code of Conduct:

1. The board of directors will use their best efforts at all times to make decisions that are consistent with high principles and the best interest of the association.
2. The board of directors 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 board of directors 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 through the use of certain contractors or suppliers. Any potential conflict of interest must be exposed to the board of directors.
12. No board member will seek to have a contract implemented that has not been approved by the board.
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 board and its designated management company.
15. By virtue of serving on the board of directors a member agrees to set an example for all member and follow the rules and regulations of the association.
16. New board 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.
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.

14.1 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 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 desirable 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 complaine. 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.

Ratified On __9/22/2014_____

Amended On __02/09/21_____

15.0 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 an officer of the Board. Copies of the form will be filed in the Treasurer's/Contract Worker's files, and a copy of the THIA form shall be available for public inspection.

AUDITS (Compilation) - The Board of Directors shall annually conduct a full audit

(compilation) of the books as detailed in Appendix C, to be completed prior to the following first of September.

16.0 Association Task Calendar

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

Table - 3: Board of Directors Task Calendar

| Task | Due Date |
|--|-----------------|
| 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 CES type services | April |
| Publish for BOD review TY AGM minutes | April |
| Annual Assessment Invoices Sent (Email & Snail Mail) | 1 May |
| 30 Day Delinquent Statement sent with 1 st Late Fee Assessed | 1 June |
| Bid/contract for insurance services | June |
| 60 Day Delinquent Statement sent with 2 nd Late Fee Assessed | 1 July |
| File income taxes | 15 July |
| Submit ACC Non-Profit Renewal | 15 July |
| 90 Day Delinquent Statement sent with 3 rd 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 | November |
| Mail AGM and election notice (candidate and agenda item form) | December |
| | |

Appendix A
TONTO HILLS IMPROVEMENT ASSOCIATION ACCOUNTING DUTIES

| TH Secretary | TH Treasurer | Contract Worker |
|---|---|--|
| Retrieve Email & Phone messages & route inquiries to appropriate THIA officer. | | QuickBooks is the official THIA data base. Perform all financial transaction in THIA QB. THIA QB working database will be backed up to an external storage device after any modification. The QBBU will be uploaded offsite periodically (at Treasurer’s discretion). Occasionally, Treasurer will notify CES when necessary to update CES’s working QB database from offsite. |
| Route email inquiries to appropriate THIA officer. | Treasurer Verify | Banking – Write checks, pay bills, deposits, transfers, etc. Reconcile QB monthly with bank statement. |
| Member Communications: Provide webmaster with member information, bulk emailings, Board, ACC and AGM meeting minutes, Resident Directory Updates, THIA Document updates, etc. | Provide P&L w/budget and balance sheet reports for THIA Treasurers Report monthly. | Member Accounting: Billing – Invoices, Statements, Late fees, etc. Delinquent Members – Liens, Lien release, etc. |
| Maintain Mailchimp type email communication database and use as needed for relaying Board and ACC Agendas, Minutes, and other relevant community information. | Complete inquires and questionnaires as necessary (Check for delinquent accounts and ACC violations). | Provide contact point for property transfers and foreclosures and forward information to Treasurer/Secretary. Account Related Member Communications: Email as much as possible. Much of the above can be accomplished using QB capabilities. Route THIA New Resident Information Sheet to Treasurer |

| | | |
|--|--|---|
| | Verify/communicate member profile changes to CES. | Maintain member profile updates in QB (primary database). |
| Update THIA official documents as approved at Board meetings. | Provide direct member and board contact (not CES) on treasurer issues. | Direct board and/or member inquires to Treasurer. |
| Secretary is the primary liaison with contracted webmaster. Vice President contacts webmaster on logon related issues. | Treasurer is the primary liaison between board and membership to CES. | Maintain delinquent member detail spreadsheet |
| | Treasurer Verify | Taxes ACC Compilation & Renewal |

Appendix B

TONTO HILLS IMPROVEMENT ASSOCIATION EXPENSE REPORT

| Date | Travel to: | Mileage | Tolls & Parking | Postage | Printing | Office Supplies | Misc. | Explanation |
|--------|------------|-----------------|-----------------|---------|----------|-----------------|-----------------|-------------|
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| Totals | | | | | | | Expenses \$ | |
| Notes | | | | | | | Signature: | |
| | | | | | | | Approved by: | |
| | | | | | | | Check No. | |

Appendix C
Audit Procedures

