



Rules and Regulations, Part II, Chapter 60, Financial Management
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60.010. Definitions

“*Accounts receivable*” is defined as any amount owed the community, in the nature of a fee, fine or charge, including but not limited to water, sewer, dues, assessments, fines and other fees or charges imposed according to schedules approved by the board and including any legal and collections fees imposed.

“*Accrual basis*” is the method of accounting utilized by the community and means that revenues are reported as income when they are earned/billed (rather than when the monies are received) and that expenses are reported as a liability when they are incurred (rather than when the expense is paid).

“*ACH*” stands for Automated Clearing House which is a network that coordinates electronic payments and automated money transfers. ACH allows members to authorize Shelter Bay to debit directly from the member’s checking or savings account for the purpose of bill payment.

“*Appropriate person*” is the person representing the authorizing agents, either the manager or his designee, in the case of invoices relevant to the operations of the community, or the president or his designee, in the case of invoices relevant to board and committee activities.

“*Assessments*” refer to any board approved and member ratified operating, capital, lease, and special assessments as provided by the Shelter Bay Community, Inc. Articles and Incorporation and By-Laws.

“*Asset*” refers to all tangible community owned property including cash and cash equivalents, investments, receivables, inventory, and prepaid expenses.

A “*bid request*” or “*request for proposal (RFP)*” is an announcement that the community is interested in receiving proposals for a particular project, service and/or equipment

“*Billing cycle*” is defined as the billing period for which a bill is prepared for a member that may include any combination of water, sewer, assessment, legal assessment, fines, lot mows, storage lot fees or other fees and charges as may be imposed by the community.

“*Capital reserves*” is an improvement/replacement fund, used for the specific purpose of accumulating monies for the improvement or replacement of fixed assets of the community.

“*Chart of Accounts*” is a listing of accounts and associated account numbers.

“*Chart of Accounts description*” is a narrative describing the items that can be charged to a line-item in the chart of accounts.

“*Expenditure*” is the disbursement of funds to pay for operation, maintenance, and capital improvement expenses.

“*Fees*” are those charges approved by the Board of Directors and posted on the Fees and Fines Schedule to pay for various services provided by the Community.

“*Finance Committee*” is an ad hoc committee made up of members duly appointed by the board of directors and chaired by the treasurer tasked with reviewing and making recommendations regarding the community’s financials.

“*Fund*” is used to identify and separate operating activities from replacement activities. Examples of funds would be: operating fund, capital improvement projects fund, water operations fund, sewer operation fund, marina operations fund, and lease operations fund.

“*Funding authorization*” is the expenditure approval level for the operating and capital improvement projects budget.

“*Income*” see “*Revenue*”.

“*Liability*” is an accounting term that represents an obligation to pay for goods, services, or other contractual agreement.

“*Manager*” refers to the community manager as hired by the board of directors to assist in the operation and administration of the community.

“*Member or Associate Member*” is defined as any owner, contract purchaser, sublessee and/or assignee or holder of an interest in a lot or tract of Shelter Bay or Eagles Nest.



"Net Income" is defined as the amount remaining after expenditures are deducted from revenues.

"Notification" is the date of the mailing.

"Online banking" includes all electronic banking transactions: the direct deposit of paychecks; viewing/downloading of bank statements, cancelled checks, and deposits; fund transfers; and payments.

"Payment date" is the business date on which a payment is received in the community office.

"Principal amount of the delinquent account" is the amount due including previously imposed interest, excluding late fee.

"Revenue" is monies received for various community charges including, but not limited to, assessments, utility fees, rentals, fees, and fines

"Unrestricted reserves", "unrestricted reserve balance" or "undesignated reserves" are accumulated revenues in excess of expenditures from the prior fiscal year.

"Treasurer" refers to the board treasurer as duly elected by the board of directors and further defined in the Shelter Bay Community, Inc. By-Laws.

60.020. Miscellaneous fiscal management

60.020.010 Fiscal plan

The finance committee will draft and the board will adopt a five-year financial plan setting out its goals in maintaining its cash position, collection of receivables, position of the reserves, plans and costs of replacement and upkeep of its fixed assets, its investment plan, projected changes in assessments, utility charges, and other items the board determines are essential. The board will review and revise the long-term financial plan annually. The board will submit the original and proposed revisions to the long-term financial plan to the community, in writing, at a town meeting to be held prior to the annual meeting. Following the community review and comment, the board shall adopt or revise the long-term financial plan, by resolution. Copies of the long-term financial plan will be available to current and prospective community members.

60.020.020 Fiscal year

The fiscal year shall begin on July 1st and end on June 30th.

60.020.030 Administration of financial records

- A. The manager or designee shall supervise the posting of transactions to all funds of the community.
- B. The accounts of the community shall show in detail the financial transactions of all funds.
- C. The manager shall furnish a monthly financial statement to the treasurer, finance committee and board. These statements shall include year-to-date revenues and expenditures of each fund compared to the budget and a community balance sheet.

60.020.040 Donations

The Board of Directors may authorize the donation of Community funds, goods, services or other assets to those organizations/functions determined to benefit all members of the Shelter Bay Community; such as the Fire District's annual appreciation dinner or La Conner's 4th of July fireworks celebration. Such authorization may be made at the budget approval level or by board motion.

60.020.050 Employee bonding

At an amount as determined annually by the board, the manager, and employees shall be covered by fidelity insurance to protect the community from loss due to theft.



60.030. Accounting

60.030.010 Accounting basis

The community accounting records are kept on an accrual basis.

60.030.020 Established funds

- A. Funds established by the board, and the management of those Funds, shall conform substantially to generally accepted accounting principles.
- B. The Operating Fund shall be the primary operating account of the community.
- C. The Capital Reserve Fund is to be used for capital improvement projects.
- D. Lease, Marina, Water and Sewer Funds are established to account for all revenue and expenses pertaining to that operation.
- E. The board may, by resolution, establish other Funds of the community as required.

60.030.030 Chart of accounts and definitions

The manager will maintain a written chart of accounts that clearly defines and describes the accounts as to type (asset, liability, equity, revenue, expenditure) and as to the separate established funds. Narrative definitions of each item in the chart of accounts will be maintained to be used to assist in the posting of expenditures and revenues. The chart of accounts and the definitions will be reviewed and updated as needed.

60.030.040 Lapsing of net income within funds

- A. At the close of the fiscal year, any excess revenue over expenditures (net income) in an operating fund shall lapse to unrestricted reserves to be used in future operations as authorized by the board.
- B. Upon the completion or abandonment of budgeted capital improvement projects, as determined by the manager with oversight by the treasurer, the project appropriation in excess of expenditures remaining shall revert to undesignated capital fund reserves to be used for future projects as approved by the board.

60.030.050 Audit

- A. The board will annually retain an independent certified public accounting firm to perform an audit, or a review, if an audit is waived by the community membership according to RCW 64.38.045(3). The firm retained shall be familiar with and have experience with auditing homeowners' associations in the State of Washington. The financial statements and auditor's opinion shall be presented to the board no later than the end of December following the fiscal year for which the audit was performed.
- B. Upon completion of the annual audit, or annual review, the board will notify the community members through the newsletter that a copy of the auditor's report is available for inspection.

60.040. Budgeting

60.040.010 Budget preparation

- A. The manager will prepare and submit to the finance committee and the board of directors a recommended annual budget, operating (to include: Operating, Water, Sewer, Marina, and Lease) and capital, for the next fiscal year. This recommended budget shall be submitted no later than the first workday of March.
- B. This recommended budget will be a detailed budget, by line-item, by fund. It will include the specific revenue and expenditure options being proposed. For each line item, the budget recommendation shall show the actuals for the preceding fiscal year, the actual and projected



amounts for the current fiscal year, the current fiscal year approved budget, as may be amended, and the recommended budget.

- C. All budgets shall be balanced, i.e., expenditures must equal revenues, once adequate fund balances have been reached as established by the board.
- D. The capital improvement projects budget shall identify the specific projects sought to be authorized, including project description and justification, and shall identify the funding sources.

60.040.020 Budget review and adoption

- A. The finance committee and the board will meet with the manager to review the recommended budget. During the review process, the board will identify any material changes to operations and/or assessments and determine whether to provide member notice of such change(s). The board will hold at least one regular or special meeting at which time the community members will have an opportunity to comment on the budget under consideration. A copy of the budget under consideration will be available for review in the business office to the community members at least 5 days prior to the date of the meeting scheduled for community comment. The board will then finalize the budget and adopt the budget by resolution.
- B. The board adopted budget, as summarized in the resolution, will be forwarded to the community members for approval of the operating and capital assessments and formal budget ratification at the May annual membership meeting, accompanied with a current-year budget comparison and an explanation of the changes.

60.040.030 Budget control

- A. The board's budget authorization for operating funds is at the fund level. The manager shall not exceed the expenditure authorization levels as adopted by the board without prior authorization from the board. If the manager cannot avoid exceeding an expenditure authorization level, the manager shall report this to the board as soon as practical and seek either a board authorized budget transfer or a budget amendment, whichever is appropriate.
- B. The manager has budget control at the line-item level, with the following exceptions:
 - 1. Non-budgeted, non-recurring expenditures exceeding \$12,000 must receive prior approval of the board.
 - 2. Transferring payroll and benefit line item funds to other line-items must receive prior approval of the board.
 - 3. Transferring funds from one fund to another must receive prior approval of the board.
- C. The board's budget authorization for capital funds is at the project level.

60.040.040 Assessments

- A. Consistent with law and the By-Laws, separate regular and special assessments may be imposed by action of the board. The types of separate assessments shall be for these purposes:
 - 1. Annual operations and capital improvement projects expenditures, with the exception of utilities, as approved by the membership.
 - 2. Special expenses as defined by the board.
- B. Annual assessment notices, except special assessments, will be mailed to the members, owners, contract owners, or sublessees on or before July 1, and shall be due in accordance with the By-Laws and the provisions of policies and procedures adopted by the board for the payment of assessments. Special assessments will be billed and payable as determined by the board on a case-by-case basis.



60.050 Assets

60.050.010 Treasury

The community treasury consists of all monies of the community, both cash and investments in designated financial institutions.

- A. The manager shall deposit all money collected and received by the community into the treasury. The manager is the agent of the treasurer, who is the custodian of the treasury.
- B. Under the oversight of the treasurer, the manager may make online transfers of funds between established community bank and investment accounts as long as there is a net-zero impact on cumulative cash balances.

60.050.020 Investments

- A. Monies in excess of those required for current budgeted operations shall be invested.
- B. Investments must be backed by the FDIC or FSLIC, or investments must be made in obligations of the US Government and/or its agencies. Not more than the maximum federally insured amount will be invested in any one financial institution so that the monies are fully backed, unless the board provides otherwise.
- C. Investment income must be optimized without any risk of loss to the principal (amount of the original investment). Investment maturities should meet projected cash flow needs.
- D. Where practical, the manager or designee is to deposit all payments received within 7 business days of receipt. Cash and/or checks shall be stored in a secure location.
- E. Certificates of deposit, passbooks, bonds, and other investment documents shall be administered by the manager under the oversight of the treasurer. The manager shall prepare a monthly report of earnings on investments for the finance committee and the board.

60.050.030 Interest

The manager shall deposit all interest earned by community investments into the general operating fund. At the end of the fiscal year, interest earnings will be allocated to the operating and capital projects funds according to that fund's proportion of net income to total net income.

60.050.040 Reserves

- A. Capital Reserve Fund. In accordance with RCW 64.38 governing homeowner associations, the board will commission a professional reserve study and have the reserve study updated annually. The board will consider the recommendations of the reserve study when adopting a reserve funding strategy, in establishing designated reserve monies, and determining the capital budget.
- B. Operating Reserve Fund. It is the goal to maintain an operating reserve fund in the treasury equal to the three consecutive months of the previous fiscal year's highest expenditures in an interest-bearing account.

60.050.050 Online banking policy

- A. Online banking may be conducted with those community banking institutions as designated by the board of directors.
- B. The manager, as authorized by the treasurer, shall be designated as the online banking administrator with all banking institutions at which online banking activities will be conducted.
- C. The manager or designee, through the establishment of a secure username and password, shall monitor accounts through the online banking function including the viewing/ downloading of account statements, cancelled checks, and deposits.



60.050.060 Petty cash

A petty cash fund with a fund balance of \$300 shall be maintained for reimbursement of manager approved small out-of-pocket items for community use. Original receipts and supporting documentation must be submitted with each reimbursement request.

60.050.070 Cash drawer

A cash drawer with a fund balance of \$200 shall be maintained for “over-the-counter” collections of cash for incidental purchases.

60.050.080 Fixed Asset management

A community fixed assets inventory including all community owned property, infrastructure, facilities and equipment shall be updated by the manager annually as a part of the audit process.

60.060 Accounts receivable

All members shall be treated fairly and equitably in the billing and accounts receivable process. Billings shall be accurate and timely, and accounts receivable collections shall be actively pursued.

60.060.010 Fees and charges

Fees and charges, including but not limited to, fees for marina moorage, storage lot space rental, utility service, fines, penalties, charges for services, permit fees, inspection fees, and all other fees will be reviewed annually during the budget approval process established by action of the board. A current Fee Schedule, as adopted by the board, will be maintained by the manager and available at the business office.

60.060.020 Billing cycle, account due and delinquent

- A. Assessments, utility charges, storage lot rental, marina moorage, fees and any other charges will be billed monthly, are due when billed and delinquent on the last day of the month in which billed or the due date printed on the notification, whichever is later.
- B. A special assessment billing will become delinquent on the 31st day following billing, or the due date printed on the notification, whichever is later.
- C. If a request is made to shut-off water service at the meter because the resident will be away from their residence for a period of time or due to a water leak on the resident’s side of the meter, billing for the monthly base water and sewer fees will continue. The water disconnect fee and reconnect fee as provided by the Fee Schedule will also be applied.

60.060.030 Payments, late fees and interest

- A. Payments shall be applied to the oldest invoice or charge, then to the next oldest, until the most recent is paid in full.
- B. A late fee as provided by the Fee Schedule will be imposed at the beginning of the new billing cycle on accounts which become delinquent during the preceding billing cycle and have a balance of fifty dollars (\$50.00) or more. Upon delinquency, interest at a rate of one and one-half percent (1.5%) per month shall accrue on the principal amount of the delinquent account, from the date the account was due until paid in full.



60.060.040 Method of payment

- A. Cash payments will be accepted for billings and miscellaneous items. Payments shall be made in lawful money of the United States. The Office does not make change, cash payments shall be accepted with any excess cash credited to the member's account. No payment larger than \$10.00 shall be paid with coin.
- B. Payments can also be accepted by bank drafts, checks, cashier's checks or money orders. A NSF fee, as provided by the Fee Schedule, shall be imposed for a check returned for insufficient funds or other reasons, and the status of the account for which the returned check was to have paid shall be delinquent and subject to all of the collection actions provided herein.
- C. If the bank returns two or more of a member's checks unpaid within any (fiscal) year, the community may require that all of the member's future payments, for a period of one year, be made by certified check or money order.
- D. Non-resident marina tenants with two (2) delinquencies in any twelve (12) month period will be required to pay all future billings by ACH. Failure to comply will result in termination of the moorage lease.
- E. Recurring payments will be accepted using ACH. The ACH form shall be available in the office.
- F. Nothing in this policy limits the board's ability to consider and determine hardship cases, as revealed through full disclosure of all facts and relevant data, before the board makes its decision.

60.060.050 Account collections and water disconnect policy

- A. Notice of Delinquency. If an account is delinquent, the manager or designee shall initiate a phone call or reminder letter to be sent to the member requesting prompt payment and that failure to make such prompt payment will cause official collection action to commence on a specified date.
- B. Accounts 60 Days Delinquent. If an account is 60-days delinquent, the manager or designee shall mail by U.S. mail a notice of such delinquency and preliminary notice that if the account remains unpaid that water service will be discontinued.
- C. Accounts 90 Days Delinquent. If an account is 90 days delinquent, the manager or his/her designee shall mail by U. S. mail, by both regular and certified return receipt, a collections' letter to the member, at the last address on file in the community office, detailing the amount of the delinquency, late fee(s), interest and other charges that have been imposed. The member shall be notified that payment is required in full and if not paid, then the procedures outlined in the water disconnect policy will begin and that the community will add legal fees to the account balance if the matter is referred to an attorney. If the member's lender is advised by letter of the delinquency and the total amount due, a copy of this lender notice will be sent to the member.
- D. Collections/Legal Actions/Liens. The manager or his/her designee may cause legal action to commence for the collection of delinquent accounts where appropriate collection remedies have not been successful. The manager or his/her designee is authorized to forward to the appropriate escrow company information pertaining to the outstanding balances on any account where an ownership transfer or other escrow proceedings are in process in order that all outstanding account balances due to the community are collected at time of closing. The manager or his/her designee is authorized, but not required, to notify the lender of any amounts delinquent, with a copy of such notification being mailed to the member. The board, at its discretion, may pursue personal judgments against the member(s), or secure a lien against property that is 90-days delinquent on accounts. The manager or his/her designee is required to send a copy of any recorded notice of assessment lien to the delinquent member.



- E. Foreclosure. Notwithstanding the previous provisions for filing a lien for a delinquency, upon the community receiving notice of a foreclosure, the manager or designee may immediately file a recorded notice of claim of lien for outstanding assessments and other fees and charges, without having mailed previous demand letter. The member will also be mailed a copy of the notice of claim of lien.
- F. Recovery of Collection Costs. For purposes of collection action, the late fee(s), interest and all other fees imposed shall be applied to the delinquent account. As an additional expense permitted under the declaration, articles, bylaws and statutes, the community shall be entitled to recover its reasonable attorney's fees and collection costs incurred in the collection of amounts due the community from a delinquent member. The reasonable attorney's fees incurred by the community shall be due and payable immediately when incurred, upon demand.
- G. Water Disconnect. If an account for any Community billings including, but not limited to, all assessments, water, sewer and related utility taxes is more than ninety (90) days delinquent, then, at the discretion of the manager, a water service disconnect/shutoff process will commence as follows:
 - 1. At least fifteen (15) days prior to disconnection of water service, the Manager shall notify the member by causing to be mailed via U.S. regular and certified/return receipt mail and by causing a Disconnect Notice to be posted on the property setting forth the member name, the reason for the disconnection of water service and the date on or after which such service will cease.
 - 2. At least three (3) days prior to the disconnection of water service, a door-hanger will be placed on the property, as final notification, stipulating the date/time of the intended disconnection of water and setting the deadline for payment in full of the overdue account.
 - 3. The deadline for payment is 3:00 p.m. on the day prior to the scheduled disconnect. In order to avoid disconnect, payment in full of the delinquent balance on the member's account must be made in cash, money order, and/or cashier's check at the business office. If payment is not received, water disconnects will begin at 10:00 a.m. on the date established in the Disconnect Notice, or, at the discretion of the Manager, at any time thereafter within the next three business days. Immediately following the disconnection of water service, a water disconnect fee as provided by the Fee Schedule will be added to the account for recovery of the associated administrative/ disconnect costs.
 - 4. To avoid abuse of these policies, if a resident receives more than two water disconnect notices in any 12-month period, a disconnect fee will automatically be charged to the Member's account once the 15-day notice is issued. Additionally, the late fee will double after a second disconnect notice and triple after the issuance of a third notice in any 12-month period.
 - 5. A water reconnect fee, as provided by the Fee Schedule, will be charged and must be paid along with payment in full of the delinquent balance on the member's water/sewer account prior to the re-establishment of water service. Such payment must be made at the business office between the business hours of 8:00 a.m. and 3:00 p.m., Monday through Friday. Such payment must be made in cash, money order, and/or cashier's check before the water service will be scheduled for reconnection. Reconnection will be accomplished the next business day following payment in full. Reconnections will not be performed after the above stated business hours, on weekends, or on holidays which the business office is closed.
 - 6. Water and sewer base rate charges will continue during the time that water service is discontinued. Usage charges will resume once water service has been reconnected.



60.060.060 Additional Delinquency Remedies for Shelter Bay Sublessees

Debts owed to the Shelter Bay Community, Inc. or Shelter Bay Company by sublessees are subject to the delinquency policies set forth in the Sublease. Refer to Shelter Bay Sublease Form, Articles IV, V and XX.

60.060.070 Denial of privileges

(Refer to Rules and Regulations, Part I – General)

60.060.080 Removal of receivables from financial records

Accounts deemed uncollectible may be removed from the billing system by action of the board.

60.060.090 Right of offset

Disbursement of monies to a person, firm or corporation shall be made only after all the various receivable accounts of the community have been reviewed for outstanding balances owed to the community, by said person, firm or corporation, and the disbursement may be reduced by off-setting the amount of an indebtedness due the community, from such person, firm or corporation.

60.070 Liabilities

60.070.010 Expenditure authority

- A. Except as specified in this section, no person shall obligate, or expend community monies except in accordance with an approved budget and amendments thereto.
- B. The manager of the community may expend monies for:
 - Investment of monies as authorized by the board.
 - Reallocation of cash between established accounts in board designated financial institutions.
 - Establishment of a petty cash fund.
 - Reimbursement of monies erroneously paid to the community
 - Refund of deposits upon certification the refund is warranted.
- C. Consistent with the provisions of this chapter, the manager shall establish procedures for authorizing the expenditures and/or disbursements of monies authorized in the approved budget and amendments thereto.

60.070.020 Payment authorization

Board officers, as designated by resolution, are authorized to approve payments from community bank and investment accounts. Two authorizations are required for community payments, including the direct deposit of employee paychecks, and for the online transfer of funds between the designated bank and investment accounts.

60.070.030 Purchasing

- A. Purchasing, where feasible, is intended to be based on a competitive process, and the purchase will be based on best value as determined by the manager or board. Board authorization is required for all expenditures in excess of \$12,000.
- B. The manager shall solicit quotes for the purchase of goods, equipment and services where the cost is expected to exceed \$5,000 and be less than \$12,000. Routine services such as utilities and services where vendors are very limited are exempt from the requirement for quotes. Records of quotes shall be maintained and made available to the treasurer, finance committee, board, and/or auditor upon request.



- C. The manager will prepare a request for competitive bids or proposals, in accordance with this section, for services, projects and/or equipment where the cost is expected to exceed \$12,000. The request for proposal shall be used to solicit bids for goods, equipment or services, other than specified professional services, where the cost is expected to be or exceed \$12,000. Bid requests will be delivered or mailed to at least three prospective bidders, except in those cases where it is known that there are fewer than 3 bidders available to provide the goods, equipment, or service. Bid requests may be delivered by email, in person, telephone call, fax, or by mail. Documentation of the bid requests and the bids is mandatory and shall be made available to the board and/or auditor upon request. For projects expected to cost in excess of \$50,000 a contractor's performance bond or a materials guarantee is recommended.
- D. Requests for proposals will be advertised, as appropriate, for professional services, including but not limited to land surveying, engineering, architectural, planning, accounting and legal services. Selection of firms for professional services will be based on the ability of the firm to perform services being requested.
- E. In case of an emergency and/or where sole source purchasing is essential, the manager, with the concurrence of at least one board officer, may authorize purchases that are not in compliance with the competitive requirements of this section. The manager and the concurring board officer shall document any commitments made under the provisions of this subsection.
- F. The board, if it determines that it is in the best interest of Shelter Bay Community, Inc., may waive the requirements of this section.

60.070.040 Accounts payable

Accounts payable will be processed when supported with proper documentation, and payment shall be made in a timely manner.

60.070.050 Receipt and verification of invoices

- A. Upon receipt, a valid invoice will be forwarded to the appropriate person for verification and returned to the manager for timely payment.
- B. All invoices will be verified against the supporting documentation to determine if properly authorized and that the amount is appropriate. Such verification will attest that the invoice is legal, proper and is made for an amount as listed in the supporting documentation. Upon verification, the appropriate person will return the invoice, with supporting documentation attached, to the bookkeeper for processing and then to the manager for final review and approval.

60.070.060 Independent contractors

Businesses, organizations or individuals, who are not Shelter Bay employees, providing services to the community are considered independent contractors. The community must report their annual cumulative payments to the Internal Revenue Service on Form 1099, or as required by law. First time invoices for services, payable to individuals, businesses or other professional organizations must have an IRS number W-9 attached.

60.070.070 Prompt payment

- A. An invoice is to be processed for payment within thirty (30) calendar days of receipt in the community office. Upon approval of the invoice, the treasurer or designee shall draw a check on the community treasury for the amount specified. Every effort is to be made to take advantage of discounts for early payments such as net 10-day, net 20-day discounts.



- B. The treasurer or designee shall issue all payments with a reference number, the date of issue, the name of the party to whom payable, the account to be charged, and the amount. Payments shall be authorized by the officers or persons designated in a resolution adopted for that purpose. The supporting documentation / invoice being processed for payment must be initialed or marked by the manager in order to indicate expenditure is being authorized for payment. No person shall draw, issue or sign a community check payable to cash unless said check is for the purpose of replenishing the petty cash fund.

60.070.080 Business and travel expense

- A. Community reimbursement of any official business or continued education travel expense must be pre-approved by the Manager for employees and the Board President for Directors or Committee members. Reimbursement will be made based solely on appropriately documented receipts. Board members, committee members, and employees incurring business expenses or traveling on authorized business shall do so as economically and efficiently as feasible.
- B. Persons authorized to travel on behalf of the community must complete the first portion of a Business and Education Travel Expense Authorization Form, as attached to this chapter and submit it for authorization.
- C. Persons requesting reimbursement for travel related expenses must complete the remainder of the Business and Education Travel Expense Authorization Form accompanied by original receipts and submit it for reimbursement.



**BUSINESS AND EDUCATION TRAVEL EXPENSE
AUTHORIZATION**

PERSON(S) REQUESTING TRAVEL EXPENSE	DATE OF REQUEST
PURPOSE OF EXPENDITURE	
DATES OF TRAVEL	ESTIMATED COST OF TRAVEL

Director or Committee Request Approved by: _____
Board President or Treasurer Date

Employee Request Approved by: _____
Manager Date

REQUEST FOR REIMBURSEMENT

Detail of Expenses		
Date	Item (Meals, Lodging, etc.)	Amount
Personal Car	Mileage: Miles @ \$ per mile =	
Total Requested for Reimbursement		

Attach all Original Receipts

Request Submitted by: _____ Date: _____
Name/Title:

Reimbursement Approved by: _____ Date: _____
Name/Title:

The following costs shall not be reimbursed: Alcoholic beverage expenses; certain travel expenses considered as personal and not essential to the transaction of official business; and any expenses for a spouse, family member or friend.