

Standard Operating Procedures

Procedures for Requesting Checks and Maintaining Bank Accounts and Budgets

1. Only Three Rivers Landowners Assn. Board Members may approve requests for checks drawn on a bank account of the association.
2. The officers of the board of directors may sign, date and approve invoices or payments on signed contracts in areas of their committee responsibility and assigned budget.
3. Each board member will be assigned a budget item for the committee or account for which he is assigned responsibility. Board members will use the purchase order forms for payment requests over \$200.00.
4. Invoices may be submitted to the board member assigned to that budget item for payment.
5. Board Members may approve payments for invoices on signed contracts pertaining to the committees to which they have been assigned if such payments are within the scheduled budget for their committee or area of responsibility. The approval should include a copy of the signed purchase order and the proper budget account number to be used for the expenditure.
6. Expenditures outside the budget limitations must have approval of the board of directors through a motion prior to authorizing any payment.
7. Once an invoice with the purchase order and the assigned budget item account number is properly approved by the board member in charge, the invoice or request for payment may be submitted to the bookkeeper for payment.
8. A manual duplicate check system will be used for all association bank accounts including the fire department.
9. All checkbooks of the Three Rivers Landowners Association will be kept locked in the inner office at the front gate office, including the checkbook for the Three Rivers Fire Department.
10. On a weekly basis all checks written in that week will be input into the computer to update the accounting system.
11. All monies received shall be deposited as soon as possible and no less than once weekly. Deposits will be recorded and updated in the accounting system weekly.
12. Every check number will be accounted for consecutively including the voids and will be input into the records for the association's books.

13. The bank reconciliation will be done monthly and a copy of the bank statement and the reconciliation including the outstanding check list will be given to the treasurer of the association prior to the monthly board meeting by a person other than who writes the checks.
14. Annually a review of the associations check signors will be made and updated documentation will be sent to the bank along with a copy of the board meeting minutes indicating current account signors for the year.
15. Every check written on an association accounts will require two signatures.
16. A monthly copy of the bank statement and a reconciliation with a list of outstanding checks of the fire department's account shall be given to the board treasurer each month prior to the monthly board of directors regular meetings.
17. The reconciled account balances will be compared and reconciled with the accounting system for the association.

Insurance

1. The board member in charge of insurance for the association will review all insurance policies in place.
2. Insurance information will be reported monthly to the full board of directors.
3. Policies will be locked and protected in the fire safe cabinet at the front gate office.
4. Invoices for premiums for insurance will require a purchase order; account number and approval of the board member assigned the insurance duties. Amounts for insurance over the budgeted amount will require a board action.
5. A list of current policies including the name of the insurance company, the type of insurance and the expected renewal date will be kept on file at the front gate office.

Office and Computers

1. The front gate office will be maintained in an orderly fashion by the front gatekeeper currently under contract with the Three Rivers Landowners Association Inc.
2. Keys to the office building will be held by the association's president, treasurer, gatekeeper, and the board member assigned the front gate office assignment.

3. A list of all available keys to assets of the association and the names of the persons in possession of each key will be kept in the inner office at the Three Rivers front gate office.
4. The inner office with the association's financial records and accounting computer will be kept locked. Only authorized persons may access the financial office. The key shall also be given to the president, treasurer, gatekeeper, and board member assigned the front gate office assignment.
5. All association's financial records will be kept and maintained at the front gate office.
6. Original records may not be taken from the office without approval of the board of directors.
7. The financial computer may be accessed by the bookkeeper, treasurer, or other board members or board designees as assigned and approved by the board of directors.
8. Financial records and financial information of all members of the association shall be kept confidential as required by the current federal privacy protection act to ensure members private information is kept private which may include telephone numbers.
9. Private information may not be released by the front gate office staff without prior authorization of the board of directors.
10. Weekly backup of the computer with the financial records will be made by the bookkeeper and stored in the fire safe.
11. A monthly backup of the financial records will be made and kept at an off site location as determined by the board of directors.
12. All original contracts, deeds, bank records, and other corporation documents will be filed and maintained in the fire safe at the front gate office.
13. The front office gatekeeper may be assigned duties of maintaining association records and other bookkeeping duties such as computer data entry and check writing.
14. Front office gatekeeper and employees will follow all written policies and procedures in guidelines set forth by the Board of Directors either written or oral.
15. All passwords will be kept locked on file by the Treasurer. The password shall be given to the President, Treasurer, bookkeeper and the gatekeeper. The password shall be changed every two years unless position changes occur.

Vendors

Definition of Vendors: Persons providing services to one or more member's properties on a regular basis such as propane, diesel, etc.

1. No key cards will be issued to vendors doing business within Three Rivers Recreational Area.
2. A vendor access number may be issued to a vendor doing business within Three Rivers Recreational Area on a regular basis. The vendor must sign an agreement to abide by all rules and regulations of the association and provide proper identification and proof of the Oregon State minimum liability insurance coverage before such a number is assigned.
3. A list of vendors and their assigned numbers will be given to and maintained by the rules and regulations committee or the board member in charge of security.
4. The rules and regulations committee will review and update the list of vendors with access numbers on a regular basis at least quarterly. Vendors who do not use their access code for a period of 90 days will be deactivated and will need to sign a new agreement to obtain a new access code.
5. The list of vendors and their assigned access codes will be approved and signed by the board member in charge of security and the list shall be kept on file at the front gate office.

Contractors (see forms tab)

Definition of Contractors: Persons hired by an individual association member to do a specific job or service at Three Rivers within a specified time period. Includes deliveries of supplies such as concrete, gravel or lumber, etc. Contractor Pass Agreement Forms are available at the front gate office.

1. Association members who hire a contractor must make arrangements at the front gate office and sign a Contractor Pass Agreement Form for the contractors' entrance into Three Rivers. The property owner should indicate the length of time the contractor is expected to work and an access code will be issued to the contractor for access during that period of time, not to exceed ninety days.
2. Contractors doing work for landowners must have a signed Contractor Pass Agreement from the individual property owner on file at the front gate office prior to being issued a gate code access number.
3. The landowner is responsible for a contractor for whom they have provided access to Three Rivers.

4. Information regarding contractors will be provided to the board member in charge of security upon request.
5. The board member in charge of security may find it necessary to warn a contractor or vendor of any complaint received or of any infraction of the rules and regulations and may elect to de-activate an access number.
6. The board member in charge of security will report abuses of the access system or questionable conduct by contractors or vendors to the board of directors. The board of directors may decide if an abuse or questionable conduct requires board action.
7. Heavy trucks or equipment exceeding 50,000 GVW will be prohibited from operating on the roads within Three Rivers from November 15th thru March 15th to protect the roads from damage.

Budget, Bids and Contracting

1. It is preferred that projects with costs exceeding five (5) times the current annual dues receive competitive bids.
2. Three bids are desired but it is recognized that three bids are not always possible to obtain.
3. Large projects, which can generate competition, should be received in a sealed envelope and opened at a regular or special board meeting.
4. Contracts currently in place may be reviewed and re-negotiated such as the gatekeepers contract and the outhouse-cleaning contract without additional bids.
5. Contractors currently serving the association under contract, that are terminated either by the contractor or the board of directors will follow the bid procedures for new contractors.

Assets and Inventory

1. The association is the owner of numerous assets such as picnic tables, outhouses, street and caution signs, office, office equipment, computers, recreation hall and equipment, fire hall, fire department vehicles, fire department equipment, generators and various other items.
2. Each year, in the spring an inventory should be completed or updated and newly acquired items will be added and the old and un-repairable items deleted.
3. Board members assignments will determine who may complete inventory items.
4. The inventory lists will be collected and filed at the front gate office.

5. The Board shall have the power to sell assets of the Association other than common area real property. All dissolutions of assets of value of at least five (5) times the individual annual dues shall require a unanimous vote by the Board.

Decals

1. Landowners purchasing decals for vehicles owned by the landowners will need to supply the office with the license plate number for each decal being purchased.
2. Decals are for landowners' own vehicles only and should not be provided to guests.
3. Decals/ID bands may be purchased for jet skis, boats, 4 tracks and motorcycles owned by landowners.
4. Per the bylaws a key cardholder must be present for guest passes to be valid.
5. The property owner is responsible for all guests holding guest passes signed by the property owner, whether or not the property owner is present.

Access Cards and Landowners Sale of Property

1. Dues and assessments are due from members of Three Rivers Landowners Association and payable on or before June 1, of each year.
2. New landowners must provide documentation showing the payment of the pro-rated dues and assessments for newly acquired property to obtain key cards for gate access.
3. The selling landowner must notify the title company, handling the closing of the sale of their property, about the amount of the annual association dues and current assessments and ask the title company to pro-rate them the same as they pro-rate the property taxes.
4. Landowners, who have paid the annual dues and assessments prior to selling their property, must notify their title company in order to receive their pro-rated dues and assessments back in their closing.
5. If the dues are unpaid by the selling landowner at the date of the closing of the sale, the new owners will be subject to dues and assessments pro-rated from the date of sale and subject to no discounts.
6. Landowners who sell their property will have their key card access deactivated on the date of sale. Any unpaid dues or assessments will be charged to the date of sale and collected. It is hoped that key cards will be turned in to the office by the date of sale.

7. If the parties transacting a sale of Three Rivers property wish for the association to prorate the dues and assessments, the request must be in writing to the association's treasurer. A charge of \$50.00 for handling the pro-ration will be charged for the transaction. The handling fee may be paid in cash by either party or may be withheld from any refund to the previous owner.
8. Any unpaid annual dues or assessments which remain unpaid by a previous owner more than six months after the date of sale may be turned over to a collection agency.
9. Property transactions which do not go through a title or escrow and are between two or more parties involved in a private land sale transaction will be asked to provide proof of purchase of the property as recorded with the county in order to be issued a new key cards for the newly acquired property. Proof of payment of all dues and assessments will also be required. New key cards can only be issued on or after the date of sale and with all verifications submitted.

USPS, UPS, Federal Express

1. Packages delivered to the front gate office for a landowner by UPS will be logged including the transit number and each package will be signed for by the landowner upon pick up of the parcel.
2. Packages delivered to the front gate office for landowners by Federal Express will also be logged and signed for upon pick up.
3. The front gate office will not be responsible for US Mail. Landowners who plan to be gone for four or more days must make arrangements with the post office for their mail to be held and for delivery upon their return.
4. The US Mail service uses the large mailboxes for delivery of parcels. The mail delivery carrier places a key in the mailbox for the landowner receiving the parcel.
5. Landowners must make arrangements with the post office for delivery of items too large for the large mailboxes.

List of Re-occurring Functions

1. A list of insurance policies with the expiration dates will be on file at the front gate office.
2. Annually, by March 31, the association's corporation filing and payment to the secretary of states office must be mailed.
3. Gate Keepers contract renewal by April 30, each year.

4. Outhouse cleaning contract renewal by March 31, each year.
5. Annual dues statements and assessment invoices mailed to members by April 15, each year.
6. Year-end bookkeeping records balanced and sent to the CPA for tax preparation as soon as possible in January and no later than January 31.
7. A list will be prepared of vendors and/or contractors who must be given 1099 forms by January 31. Form's 1099 will be mailed to all vendors and/or contractors as required by law.
8. A certified review and compilation of the association's accounting records by the CPA will be completed by February 15, to be published in the newsletter prior to the March Annual Association meeting.
9. Updated inventory list due each May 31.
10. Quarterly payroll reports and taxes completed and mailed each quarter.
11. August 1, late notices for non-payment of dues and assessments should be sent.
12. On December 1, dues and assessments that have not been paid may be subject to liens placed on property.
13. The elected treasurer of the association will be responsible for the filing of liens.
14. A review of keys to association properties should be done the first board meeting following the annual meeting.

A review of bank documents and authorized check signors should be updated following the annual meeting. (Adopted 4/17/08)

Three Rivers Landowner's Association Business Office Practice

1. When a Board Member submits a request for funds, they must include the budget number before any disbursement will be made.
2. Records at the front gate are confidential. Addresses, phone numbers, and individual or business financial information will not be released to anyone without the President or Vice President's approval. Any release of information shall be reported to the Board of Directors at its next meeting.
3. The business computer in the back office can only be accessed by the President, Bookkeeper(s), or Accountant(s). No one else will be allowed to use that computer, unless permission is given from the President.
4. Weekly backups of data must be made and stored in the fire-protected filing cabinet.
5. Monthly backups must be stored off site at a secure location. (Emailed to President or Treasurer, or put on disk and given to the President or Treasurer)
6. Keys to the office and small back office will only be given to the gate keeper, the President, Vice President, Treasurer, and the Board Member who is assigned the front gate.
7. All checks must be signed by two Board Members.