

Annual Timeline

NOTE: If you need copies of documents and do not have a way to print, please contact the Extension Office and we will provide you with copies.

Due by January 31

- **Year End Club Paperwork Survey:** Clubs are required to provide the following information to the Extension Office on the Year End Club Paperwork Survey. Once complete, print a copy and place behind Tab 9 in your *Financial Records Binder*.
 - * Financial Summary
 - * Year-end Bank Statement with activity through December 31 (balance should match Financial Summary)
 - * Non-Monetary Asset List
 - * If the club will continue operating in the new calendar year. If the club will disband, the Extension Office will contact the organizational club volunteer with information about the disbanding procedure.
- **Submit Financial Records Binder for Audit:** Selected clubs are notified in the fall that their notebook must be submitted to the Extension Office for audit. Audits take place in February and clubs are notified when notebooks can be picked up. Take note of any financial practices that need changed in the new year.
- **File Previous Year Records in a Safe Place:** Once the Financial Summary and Audit are complete, clubs should remove the documents from the *Financial Records Binder*, fasten them together and store in the plastic folder(s) supplied by the Extension Office (or something similar). Records should be kept for five years.

Before Your Club's First Meeting

- **Review Bank Account Signers & Access:** Make sure your club has signers on the bank account that meet the guidelines on page 4. Review who has online banking access and who receives statements. Make any changes early in the year. Keep in mind that your bank may require you to have minutes from a club meeting.
- **Copy Secretary and Treasurer Report Templates:** Make enough copies for officers to complete the required reports for every club meeting. The *Secretary's Record Book* can be found on the Ohio 4-H website: ohio4h.org/officerresources. A copy of the *Treasurer's Record Book* is in your *Financial Records Binder*, or you can find a Treasurer's Report template on page 7. These templates can be kept behind the appropriate tabs (4 & 5) in the *Financial Records Binder* until needed.
- **Copy Miscellaneous Fees Tracking Form:** If your club will collect money directly from members for dues, t-shirts, books, fundraisers, etc. you should use the *Miscellaneous Fees Tracking Form* (page 12), similar document, or receipt book. You can keep a continuous record throughout the year—you do not need to start a new form with each new collection. Consider how many pages you might need so you are prepared to collect money at meetings. File behind Tab 7.
- **Copy Record of Club Finances:** You should use the Record of Club Finances (page 8) or similar document to track income and expenses. If you use the checkbook register as your ledger, find a way to store it behind Tab 8.
- **Copy 4-H Transaction Records & Request for Personal Reimbursement Forms:** Throughout the year, you will need these forms for processing your club transactions.

After Your Officer Elections

- **Draft a Club Budget:** Review "Spending Club Money" on page 4. Work with your club officers to draft a club budget (page 6) that includes the anticipated income and expenses for the year. Review previous year income/expenses and consider a plan to spend down carry over if it is more than your annual expenses. This budget should be approved at your next meeting. Once approved, file behind Tab 6.
- **Discuss Club Fundraiser Ideas:** Review the Fundraiser Guidelines on page 3. Brainstorm fundraiser ideas with your officers to present at a club meeting. Members of the club should discuss and vote on which fundraisers to conduct. Complete the Fundraiser Notification Form before the fundraiser: go.osu.edu/musk4hfundraiser.

At Each Club Meeting

- **Secretary's Report:** Be sure your secretary takes minutes and turns them in at the end of the meeting. File behind Tab 4.
- **Treasurer's Report:** Your treasurer should give a report of transactions since the last meeting (page 7). This report should be turned in at the end of the meeting and filed behind Tab 5.
- **Approve Any Expenses Not in Budget:** All club expenses should be approved and reflected in the minutes before a check is written. Review "Conducting Financial Business During Club Meetings" for more information.
- **Collect Money:** Track money collected with the *Miscellaneous Fees Tracking Form*. Cash collected should be counted by two unrelated persons who sign the *4-H Transaction Record*. Income should be deposited within a week of collection. Be sure to attach the deposit receipt to the *4-H Transaction Record*. The transaction record should be dated when the transaction occurs, but filed in the month it appears on the club's bank statement. See "Managing Income" on page 5 for more information.
- **Pay Bills:** Use invoices/bills or receipts to pay the club's bills. For an invoice, complete the *4-H Transaction Record* and attach the invoice. For receipts turned in, use the *Request for Personal Reimbursement Form*. Clubs should not reimburse for a different amount than is reflected on the receipt(s). An account signatory should not sign a check to themselves. A reimbursement **CANNOT** be requested and authorized by the same person. The transaction record should be dated when the transaction occurs, but filed in the month it appears on the club's bank statement. See "Managing Expenses" on page 5 for more information.

Before Your Last Club Meeting

- **Conduct the Club Financial Review:** Use the form on page 9 to review the club's *Financial Records Binder*. More information on this process is available in *Ohio 4-H Treasurer's Record Book* (page 14).

At Your Last Club Meeting

- **Present the Club Financial Review Report:** Share details of the Financial Review and present the report for approval by the club. Make note of outstanding transactions.