Treasurer SOP
(Standard Operating Procedure)
2016-2019

Bringing OSBA financial management into the 21st Century
Responsible, Transparent, Fair

https://www.guidestar.org/profile/31-1085405

Compiled by Michele Colopy, OSBA Treasurer 2016-2019
Treasurer’s Reports to the OSBA Board and Executive Committee

Format of Contents:

- Typed and provided to the OSBA Secretary one week prior to the meeting as a WORD document.
- Date of report
- Title for which meeting (Committee, Full Board, Executive Committee), and your name
- Include copy of current P & L and Balance Sheet from Quickbooks
  - Include breakout reports for:
    - Board member reimbursements
    - Traveling Speakers income and expenses
    - Current project income and expense
    - Membership payments to local Ohio clubs
    - Comparison P & L with previous year
    - In-Kind donations
    - Affiliate payments
- Report to include updates for:
  - Affiliates-new and renewal
  - 1099 filing
  - 990 filings (OSBA and Group)
  - Certificates of Deposit renewals/updates
  - Treasurer involved projects report (committees, advocacy, public events, local committees/issues, etc.)
  - Budget report for any specific activities/projects (even if led by others)
  - Applications for OSBA grant funding
  - Grant applications for OSBA projects
- Any Treasurer proposed workshops/projects must include a written proposal containing:
  - Reason for workshop/projects
  - Timeline of activities
  - Budget
  - Volunteer staffing

Policies and Procedures

- See the OSBA Financial Policies and Procedures drafted by the OSBA Finance Committee

Annual Renewal Payments

1. Dropbox (on OSBA debit card)
2. Insurance
   a. Directors and Officers (3 years)
      i. Includes the bonding for the Treasurer and President
   b. Auto/Property and Liability (Garage)
      i. Trailer coverage is comprehensive, includes collision
      ii. Person pulling the trailer their liability is included in their own car insurance
3. Trailer License – due August
4. Website hosting (in kind at this time)
6. Facebook ads: currently on a personal card and expense is reimbursed
7. Postage: account is set up for Click-N-Ship with the OSBA debit card (listed with OSBA Outreach Committee Chairperson or OSBA Board Officer)
8. Ohio Attorney General Annual Filing fees May; upload the Affiliate and OSBA 990 Reports

**Monthly activities**

**January**

1. January 1, the newly elected Treasurer assumes the data entry and management of the OSBA financial records.
2. The previous Treasurer will be available until April 15th to ensure the records for an audit and the third party CPA Audit is completed upon the transfer of financial records from one Treasurer to another.
3. Process Paypal daily when the membership renewal notices have been emailed and mailed to members or you will get behind!
4. daily- print PayPal receipts and enter into Quickbooks
5. weekly-enter any mailed member/donation/sales revenue into Quickbooks
6. scan and email any mailed member dues forms to Secretary or President to enter into member database
7. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
8. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson
9. compile 1099 report of all independent contractors for previous year; mail 1099s to contractors by Jan. 30; copy and place in last years 990 Tax Notebook for the CPA filing the tax returns.
10. Send Affiliate renewal forms and blank end of year financial report to all current Affiliates again mid –month -deadline to receive January 30.
11. Enter new Affiliates under the OSBA listing with the Ohio Attorney General
12. Process Affiliate renewal applications as received
   a. Review Affiliate Renewals or new applications; seek additional info. if needed;
   b. Send renewal or acceptance congratulations letter to affiliate (via email)
   c. Create invoice for Affiliate renewal or acceptance fees and email to Affiliate
   d. File application in drop box
   e. Complete Affiliate tracking spreadsheet
13. January 12- print OSBA Bank statements and reconcile all bank statements for end of year
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
14. Contact vendors of any uncleared OSBA checks
15. Finish compiling required information for CPA to complete the annual 990 for the IRS; deliver to CPA.
16. Request end of year financial report from all affiliates from previous year (even if NOT renewing) for Affiliate Group Exemption 990; compile into separate notebook the needed info. for CPA.
17. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons.
18. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s).
19. OSBA Executive Board Meeting.
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Place contact list of OSBA Board members in current year 990 Tax notebook.
   c. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
20. Gather current OSBA club member dues forms
   a. Seek from Board members membership forms in local clubs for OSBA
21. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box

February
1. Process Paypal daily when the membership renewal notices have been emailed and mailed to members or you will get behind!
2. daily- print PayPal receipts and enter into Quickbooks
3. weekly-enter any mailed member/donation/sales revenue into Quickbooks
4. scan and email any mailed member dues forms to Secretary or President to enter into member database
5. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
6. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
7. submit 1099s and OSBA report to IRS by the end of February
8. Send FINAL notice for Affiliate renewals; (if needed)
   a. Review Affiliate Renewals; seek additional info. if needed;
   b. Send renewal acceptance letter to affiliate
9. Deadline for Affiliate renewal payments is end of February
10. Follow-up with any Affiliates still late with their end of year financial report to OSBA for the 990 filing.
11. Process any Affiliate applications; file in drop box
12. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
13. Contact vendors of any uncleared OSBA checks
14. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
15. Process any requests for Affiliate Certificates of Insurance
16. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
17. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
18. OSBA Board meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
19. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)
20. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box

March
1. Process Paypal daily when the membership renewal notices have been emailed and mailed to members or you will get behind!
2. daily- print PayPal receipts and enter into Quickbooks
3. weekly-enter any mailed member/donation/sales revenue into Quickbooks
4. scan and email any mailed member dues forms to Secretary or President to enter into member database
5. scan and send any sales orders ( DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
6. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
7. Process any Affiliate applications; file in drop box
8. Secure opening cash for Tri-County Workshop event and OSBA table activities
   a. Staff paypal tablet at event (Treasurer should attend this event)
9. write checks and mail with club member forms for OSBA membership in all Ohio bee clubs (wait until March to pay local club dues so they do not think OSBA is padding club member numbers for the additional single affiliate member amount.)
10. Mid-month print bank statements; reconcile accounts
    a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
11. Contact vendors of any uncleared OSBA checks
12. Secure opening cash for SWOBA Bee School for table volunteers
    a. Provide paypal tablet for event
13. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
14. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
15. OSBA Executive Board Meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
16. Process any requests for Affiliate Certificates of Insurance
17. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
18. March 15 provide OSBA Newsletter Editor with January to date list of LIFETIME MEMBERS, and a list of CURRENT GENERAL DONATIONS.
19. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)
20. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
21. Compile Affiliates end of year financial information and provide needed documentation to the CPA completing the IRS 990 for OSBA and the Affiliates.
   a. Affiliate 990 (docs needed)
      i. Previous year affiliate application
      ii. End of year financial statement for each affiliate
      iii. Group exemption letter for OSBA
      iv. Previous 990 report
      v. Documentation recording any donations $250+ received by any Affiliate
   b. OSBA 990 (docs needed)
      i. Copies of board meeting minutes
      ii. Board membership list with address and phone numbers
      iii. Copies of bank statements for the year
      iv. Previous 990 report
      v. OSBA Balance Sheet, P & L
      vi. OSBA grant project contracts and separate financial records just for the grant (if applicable)
      vii. Donor list of those donations received for $250+
      viii. IRS determination letter for OSBA

April
1. daily- print PayPal receipts and enter into Quickbooks
2. weekly-enter any mailed member/donation/sales revenue into Quickbooks
3. scan and email any mailed member dues forms to Secretary or President to enter into member database
4. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
5. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
6. Process any Affiliate applications; file in drop box
7. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)
8. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
9. Contact vendors of any uncleared OSBA checks
10. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
11. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
12. OSBA Board meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
13. Process any requests for Affiliate Certificates of Insurance
14. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
15. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box

May
1. daily- print PayPal receipts and enter into Quickbooks
2. weekly-enter any mailed member/donation/sales revenue into Quickbooks
3. scan and email any mailed member dues forms to Secretary or President to enter into member database
4. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
5. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
6. Review any changes to policies and procedures with CPA conducting 990
   a. Make CPA requested changes if any to OSBA financial policies or procedures
7. file OSBA 990 and Group 990 with IRS and State of Ohio (pay fee to Ohio Atty General)
   a. send PDF of 990s to webmaster to upload to OSBA Website Financial page
8. If an Audit year- compile notebook with required information for CPA conducting audit, including the filed 990
9. Process any Affiliate applications; file in drop box
10. Mid-month print bank statements; reconcile accounts
    a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
11. Contact vendors of any uncleared OSBA checks
12. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
13. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
14. OSBA Executive Board Meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
15. Process any requests for Affiliate Certificates of Insurance
16. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
17. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
18. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)

**June**

1. daily- print PayPal receipts and enter into Quickbooks
2. weekly-enter any mailed member/donation/sales revenue into Quickbooks
3. scan and email any mailed member dues forms to Secretary or President to enter into member database
4. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
5. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
6. Process any Affiliate applications; file in drop box
7. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
8. Contact vendors of any uncleared OSBA checks
9. If an audit year; send PDF of final audit documents to OSBA webmaster for placement on OSBA website Financials page
10. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
11. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
12. OSBA Board meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
13. Process any requests for Affiliate Certificates of Insurance
14. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
15. June 15 provide OSBA Newsletter Editor with March 15 to date list of LIFETIME MEMBERS, and a list of CURRENT GENERAL DONATIONS.
16. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
17. Compile report and remit payment of sales taxes collected by OSBA for semi-annual filing online with the State of Ohio. (January through June sales taxes.)
18. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)

July

1. daily- print PayPal receipts and enter into Quickbooks
2. weekly-enter any mailed member/donation/sales revenue into Quickbooks
3. scan and email any mailed member dues forms to Secretary or President to enter into member database
4. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
5. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
6. Process any Affiliate applications; file in drop box
7. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
8. Contact vendors of any uncleared OSBA checks
9. Prep with State Fair Pavilion Independent Contractor- opening cash and financial activity documentation for Pavilion sales; provide needed opening cash
10. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
11. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
12. OSBA Executive Board Meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
13. Process any requests for Affiliate Certificates of Insurance
14. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
15. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
16. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)
17. Assign one person on State Fair Committee to make State Fair deposits DAILY.
   a. They must have a scanner and know how to use it to email PDFs of the daily deposit slip FROM the bank for each deposit, and the completed Table sales tracking report.
   b. Provide the State Fair Committee with OSBA Table form sales tracking report to be completed daily and emailed with the bank deposit slip FROM the bank.
18. Treasurer will seek three estimates to complete the OSBA Annual IRS 990 Tax Return and the Affiliate Annual IRS 990 Tax Return
a. A contract for compilation of the 990’s is needed now so OSBA can get into the tax accountant’s schedule in order for the 990s’ to be completed by the end of February so they can be provided to the CPA conducting the Audit.

19. Treasurer will seek three estimates to conduct the OSBA Audit conducted by a third-party CPA.
   a. A contract for an audit is sought now, so OSBA can get into the CPA’s schedule in order to have the audit completed by April 15th.

20.

**August**

1. Treasurer will present three estimates for the OSBA and Affiliate 990s and the CPA conducted Audit to the OSBA Finance Committee, then to the Full Board for review and approval at the August Board meeting.
2. Daily- print PayPal receipts and enter into Quickbooks
3. Weekly-enter any mailed member/donation/sales revenue into Quickbooks
4. Scan and email any mailed member dues forms to Secretary or President to enter into member database
5. Scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
6. Scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
7. Gather end of year financials from Affiliates
8. Process any Affiliate applications; file in drop box
9. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
10. Contact vendors of any uncleared OSBA checks
11. Close out State Fair accounting
   a. Draft financial report, and any issues about the State Fair Committee money management for the OSBA Treasurer’s Board and Executive Committee Report.
12. Process any requests for Affiliate Certificates of Insurance
13. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
14. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
15. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
16. OSBA Board meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
17. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
18. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)

**September**

1. Treasurer will confirm and the OSBA President will sign the Engagement Contracts with the CPA to conduct the OSBA Audit, and the Tax Accountant completing the OSBA and Affiliate 990s for this fiscal year.
2. When Conference Registration opens process Paypal daily or you will get behind!
3. daily- print PayPal receipts and enter into Quickbooks
4. weekly- print PayPal receipts and enter into Quickbooks (do not download conference registrations until AFTER the conference)
5. weekly-enter any mailed member/donation/sales revenue into Quickbooks
6. scan and email any mailed member dues forms to Secretary or President to enter into member database
7. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
8. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
9. write thank you notes for any conference auction donations; file in drop box
10. Process any Affiliate applications; file in drop box
11. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
12. Contact vendors of any uncleared OSBA checks
13. Process any requests for Affiliate Certificates of Insurance
14. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.
15. Begin work on OSBA budget for next year; seek Executive Committee input
16. Seek volunteers for on-site Conference registration
   a. Draft procedure; volunteer duties; secure needed supplies
17. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
18. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
19. OSBA Executive Board Meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
20. September 15 provide OSBA Newsletter Editor with June 15 to date list of LIFETIME MEMBERS, and a list of CURRENT GENERAL DONATIONS.
21. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
22. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)
October

1. Verify Contact information with the Ohio Bureau of Motor Vehicles (BMV) to continue receiving the “Save the Honey Bee” License plate donations. See Treasurer Passwords and service provide contacts page provided separately.
2. Process Conference Registration in Paypal daily or you will get behind!
3. daily- print PayPal receipts and enter into Quickbooks
4. weekly- print PayPal receipts and enter into Quickbooks (do not download conference registrations until AFTER the conference)
5. weekly-enter any mailed member/donation/sales revenue into Quickbooks
6. scan and email any mailed member dues forms to Secretary or President to enter into member database
7. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
8. Process any requests for Affiliate Certificates of Insurance
9. Process any requests and write specific letters for Affiliates verifying their nonprofit status through the group exemption.

1. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
2. write thank you notes for any conference auction donations; file in drop box
3. Process any Affiliate applications; file in drop box
4. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA filing the OSBA tax returns.
5. Contact vendors of any uncleared OSBA checks
6. Revise OSBA budget for next year; submit to Board for review
7. Conference prep:
   a. Print honey judging award envelopes
   b. Prep speaker honorarium checks per invoices, and envelopes
   c. Secure opening cash for registration, raffle, OSBA table
   d. Print cash tracking forms for walk-in registration, raffle, lunch, OSBA Table
   e. Print signature form for recipients to sign upon receiving their checks: speakers, awards
   f. Secure volunteers to assist with Registration-walk-in and pre-registration
   g. Print P & L and Balance Sheet, and In Kind donation report to date to print for distribution in the Conference Tote Bags
   h. Prep power point slides for Treasurer presentation at Conference Business meeting for members.
   i. Use rubber stamp and stamp at least 80 receipts in receipt book with the date of the conference, and “walk-in registration” to prepare for the number of walk-ins. (May need to get a new 2-part receipt book—check your supplies).
j. Work with Nominating Committee Chairperson concerning the ballot design. Print
the final ballots.
k. Ensure the ballot box has the needed ballot counter supplies, and the ballots, and take
all to the Conference.

8. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for
other Executive Committee members, or Chairpersons

9. Submit any documents Treasurer creates for review/proofing to other Executive Committee
members/Chairpersons; revise document(s)

10. OSBA Board meeting
    a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
    b. Print Conference Call attendance list and place with meeting minutes for 990 Tax
       Notebook.

11. Compile, write, and email the last week each month the Affiliate E-Newsletter
    a. Upload to drop box

12. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech
    Soup, OSBA Insurance Agent, etc.)

November
  1. Process Paypal daily while Conference registration is open or you will get behind!
  2. daily- print PayPal receipts and enter into Quickbooks
  3. Post conference- download ALL funds from Paypal
  4. weekly-enter any mailed member/donation/sales revenue into Quickbooks
  5. scan and email any mailed member dues forms to Secretary or President to enter into member
database
  6. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for
shipping
  7. scan and email any conference/Master Beekeeper/ program registrations to applicable
Committee Chairperson; file in drop box
  8. write thank you notes for any conference auction donations; file in drop box
  9. Process any Affiliate applications; file in drop box
 10. Mid-month print bank statements; reconcile accounts
      a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA
         filing the OSBA tax returns.
 11. Contact vendors of any uncleared OSBA checks
 12. Remit PAYMENT for use of Tolles for State Conference (yes, this is done AFTER the
Conference per Tolles)
 13. Manage registration at State Conference
      a. Set-up registration area the night before; cash/check only for walk-in registration
         i. Check with hotel that speaker room payments have been assigned
            appropriately, and payment will be on the OSBA debit card.
      b. Print Copies of volunteer info on site for registration volunteers
      c. Meet and review volunteer info with volunteers one hour before doors open
      d. Manage Registration process
i. After registration closes; participate in other conference areas as needed
ii. Pay speakers; have them sign that they received their honorarium
iii. Obtain list of honey contest winners from Honey Judge
    1. Write honey judge award checks, and place in applicable envelopes to present to winners at Conference business meeting
    2. Remit honey judging awards (checks-no cash); have winners sign for award checks.
iv. Provide opening cash and report forms to raffle chairperson; collect at end of day
v. Provide opening cash and report form for OSBA table; collect at end of day the completed report form, cash, checks, pages from the receipt book, and member forms to document all sales.
vi. Collect the ballot box and ballots from the Nominating Committee Chairperson.
    1. Ballots are stored with the Treasurer’s records.
    2. Ballot box is stored with the Treasurer.

14. Sunday after the Conference:
   a. Account for funds from each activity:
      i. Raffle
      ii. OSBA Table
         1. Print Paypal customer purchase pages; transfer funds from Paypal to Bank
         2. Account for applicable Paypal sales for applicable OSBA purchases at the Conference.
      iii. Walk-in Registrations
      iv. Lunch sales
      v. Create individual deposits for each of the income areas, as it makes for easy account recording and verification.
   b. Mail any honey judging award checks NOT signed for at the Conference.
   c. Invoice any walk-in registrations
   d. Review ballot box to see if any box supplies need replaced.
   e. File cast ballots into large envelopes and place in Treasurer file box.
   f. Send PDF of OSBA financial report and Business meeting presentation to the Webmaster to post on the OSBA website for transparency to all OSBA members.
   g. Compile financial conference report for the Executive Committee and Board meeting for the Conference.
15. Monday after the Conference make deposits in bank:
   a. Deposit cash from Raffle
   b. Deposit cash and checks from walk-in registration
   c. Deposit cash and checks from OSBA table sales
   d. Deposit cash from lunch sales
16. Post-Board elections and Conference:
   a. Per the governing documents, and the OSBA fiscal year, the current Treasurer continues to manage the accounting; the elected Treasurer does not begin their duties until January 1, 2019.
b. Meet with Executive Committee and review accounting processes, and budget
c. Meet with new Treasurer and review duties, activities, policies and procedures, contracts, previous audits, etc.
   i. Meet with professional bookkeeper to review duties, activities, policies and procedures, contracts, etc.
d. Discuss CPA conducted Audit for Treasurer turn-over
e. Current Treasurer to remain accessible and assist with Audit and 990 until completed into next year.
f. Assign new passwords to Quickbooks, dropbox January 1.
g. Current Treasurer will request a new debit card in the name of the responsible, bonded OSBA representative. Only one card will be provided for OSBA use.
h. Schedule meeting at one Fifth Third Bank branch to update signature cards. Current Treasurer will return their OSBA debit card to the Bank at this meeting.
i. Treasurer passwords and service provider contact information provided to webmaster.

17. Review/proof any needed documents, marketing materials, webpages, Facebook posts, etc. for other Executive Committee members, or Chairpersons
18. Submit any documents Treasurer creates for review/proofing to other Executive Committee members/Chairpersons; revise document(s)
19. OSBA Executive Board Meeting
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
   b. Print Conference Call attendance list and place with meeting minutes for 990 Tax Notebook.
20. Contact vendors of any uncleared OSBA checks
21. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
22. Update Affiliate benefit groups with current Affiliates (Paypal, Ohio Prairie Nursery, Tech Soup, OSBA Insurance Agent, etc.)

December
1. Process Paypal daily when the membership renewal notices begin in mid-December, or you will get behind!
2. daily- print PayPal receipts and enter into Quickbooks
3. weekly-enter any mailed member/donation/sales revenue into Quickbooks
4. scan and email any mailed member dues forms to Secretary or President to enter into member database
5. scan and send any sales orders (DVDs, ADK Manuals, Stickers, etc.) to Secretary for shipping
6. scan and email any conference/Master Beekeeper/ program registrations to applicable Committee Chairperson; file in drop box
7. remit payment for 4-H beekeeping supplies for the next year
8. prep Quickbooks records to close
9. gather current OSBA club member dues forms
   a. Seek from Board members membership forms in local clubs for OSBA
10. change Statutory Agent with Ohio Atty General if necessary ($25 fee)
11. Send Affiliate renewal forms and blank end of year financial report to all current Affiliates-
deadline to receive January 30 next year.
12. Mid-month print bank statements; reconcile accounts
   a. Place copies of reconciled bank statements in the 990 Tax Notebook for the CPA
      filing the OSBA tax returns.
13. Draft budget for next year for discussion/approval at Strategic Planning meeting
14. Participate in Strategic Planning Meeting with OSBA Board
   a. Copy meeting minutes and all officer reports for the current year 990 Tax notebook.
15. Seek all December reimbursements to remit by Dec. 15
16. Contact vendors of any uncleared OSBA checks
17. Process any independent contractor agreements for next year; file in dropbox
18. Review membership renewal form/mailer for correct Treasurer address
19. Review/prove any needed documents, marketing materials, webpages, Facebook posts, etc. for
   other Executive Committee members, or Chairpersons
20. Submit any documents Treasurer creates for review/proofing to other Executive Committee
   members/Chairpersons; revise document(s)
21. Transfer Lifetime Member dues received during the year into a Certificate of Deposit if more
   than $5000. If less than $5,000 transfer the Lifetime member dues received during the year
   into the OSBA Savings account.
22. December 15 provide OSBA Newsletter Editor with Sept. 15 to date list of LIFETIME
   MEMBERS, and a list of CURRENT GENERAL DONATIONS.
22. Compile, write, and email the last week each month the Affiliate E-Newsletter
   a. Upload to drop box
   b. Create a PDF of the entire year’s Affiliate Newsletters and send to OSBA webmaster
      to post to Affiliate page on OSBA website
23. The current Treasurer will work with the newly elected Treasurer while the current Treasurer
   completes the accounting calendar year for OSBA. Considering the OSBA fiscal year is
   January-December it is appropriate, and per the governing documents, for the current
   Treasurer to complete the fiscal year’s financial accounting.
24. The current Treasurer will have maintained audit ready documents and files for the audit that
   is to occur when the position of Treasurer changes.
25. Compile report and remit payment of sales taxes collected by OSBA for semi-annual filing
    online with the State of Ohio. (June through December sales taxes.)
26. Save the Affiliate Newsletters for the year as one PDF and email to the webmaster to post on
    the Affiliate page of the OSBA Website.
27. Make appointment at one Fifth Third Bank to transfer signatories onto OSBA bank accounts
    and CDs per the OSBA guidelines of who is allowed to be on the bank accounts.
28. Dec. 31 at midnight concludes the current Treasurer’s term with the OSBA accounting, so all
    data entry into Quickbooks will cease by the current Treasurer.
29. To ensure the Audit is completed, January 3rd the past Treasurer will provided the contracted
    990 tax accountant and contracted audit CPA with the applicable 990 Tax notebooks for
    OSBA and the Affiliates 990, and the audit boxes will be delivered to the contracted Audit
    CPA.
BEING A BOARD MEMBER: MORE THAN AN HONOR

Charities are required by law to have board members to ensure integrity and accountability in their governance. They may be called by different titles — board member, trustee, or director — but they have the same important responsibilities. Organizations seek community members to serve in this capacity for several reasons, including:

- Honoring an individual’s previous volunteer services or commitment to those the charity serves.

- Adding credibility to the board through an individual’s management and business skills.

- Strengthening an organization through an individual’s significant contacts.

- Increasing the variety and level of skills on the board.

Agreeing to serve on a board comes with a great deal of responsibility and can provide a very satisfying experience. Before accepting, prospective board members should investigate what the commitment will entail in order to understand the role, function, and responsibilities of being a member of a charity’s governing body.
A BOARD’S LEGAL DUTIES

Trustees and directors of charitable organizations have fiduciary obligations to ensure that the mission of the organization is honored and that resources of the group are used wisely in support of that purpose.

The Ohio Attorney General’s Office has the duty to ensure that the interests of those who benefit from the charity’s work are protected. In fact, this is one of the oldest duties of attorneys general and goes back centuries in common law tradition. Statutory provisions expand on that authority.

The duties of trustees also are long-standing. Statutory provisions spell out those responsibilities in the Ohio nonprofit corporation code provisions (Ohio Revised Code Section 1702). For organizations that have sought and received tax-exempt status from the Internal Revenue Service, there also are federal requirements pertaining to board members’ fiduciary duties.

The responsibilities center on paying attention, being good stewards, and acting in the best interest of the organization. Board members are guardians of the trust, serving on behalf of the community, regardless of personal interests. These duties apply whether or not the group is formally incorporated. They apply whenever an organization presents itself to the public as honoring or advancing a charitable cause. Trustees have the same obligations to their organization whether the group’s budget is $100 or $100 million.

Board members bring new ideas into organizations, provide oversight and guidance on mission and objectives, and help a successful group remain relevant and healthy. The lack of an active and engaged board can doom the future of a nonprofit organization.

Failure to follow through on the legal duties of board membership can have devastating consequences for a charitable organization. There also may be civil or criminal penalties levied against board members who shirk their responsibilities, particularly in situations in which they have benefitted from their action or inaction.

The fiduciary obligations of board members fall under four specific legal duties:

- Duty of care
- Duty of loyalty
- Duty of compliance
- Duty to maintain accounts
DUTY OF CARE

A trustee has a responsibility to be active in the charity’s affairs. At a minimum, that means attending and participating in board and committee meetings. Additionally, board members should stay informed about organizational operations to ensure that staff members follow the board’s policies.

Trustees should make good-faith efforts to establish organizational policies and revisit them regularly to review how well they are working. Board members should conduct themselves with the level of care, skill, and diligence exercised by prudent people in the handling of their own affairs.

Board members who know the facts, analyze the probable result of their actions, exercise sound judgment, and keep reasonable records fulfill their duty of care. Those who are regularly absent from meetings, who are inactive, or who fail to conduct adequate research prior to making decisions do not.

Trustees or board members should:

- Prepare for board meetings by reading and reviewing reports, minutes, and other materials distributed for the meeting.

- Attend board and committee meetings and record all actions taken or decisions made.

- Ask questions and obtain the information necessary to make informed decisions.

- Review the performance of the charity’s executive director or chief executive officer.

- Exercise independent judgment rather than blindly follow the staff’s requests.

- Oversee the executive director and ensure that the charity’s purposes are fulfilled efficiently and follow sound business standards.
DUTY OF LOYALTY

The duty of loyalty requires that the interest of the charity and its objectives take precedence over a board member’s personal interests or those of family or friends.

Trustees or board members always must act fairly and in the best interest of the organization without concern for their own interests.

Trustees or board members should:

- Establish a written policy for dealing with conflict-of-interest situations. These should include procedures for written disclosures from board members concerning business dealings with the charity or those seeking to do business with the charity.

- Not engage in any transaction that hurts the charity or in any activities that compete with the interests of the charity or result in any personal advantages based on the charity’s business dealings.

- Use caution when entering into any business relationship between the organization and a board member. Avoid this scenario entirely unless the board determines that the transaction is in the best interest of the charity.

- Establish and comply with a written policy for disclosing conflicts of interest, appearances of impropriety, and business dealings involving board members.

- Disclose any financial interest and abstain from discussions and votes on transactions when the charity proposes to enter into a business relationship in which a board member holds an interest.

- Avoid diverting opportunities available to the charity for personal gain.

DUTY OF COMPLIANCE

Board members have a duty to be faithful to the organization’s purpose and mission. They also must adhere to the organization’s governing documents and to laws and regulations that relate to the charity and its operations.
Trustees or board members should:

- Understand the charity’s articles of incorporation, constitution, bylaws, codes of conduct, codes of ethics, and any other governing documents.

- Be familiar with state and federal laws relating to nonprofit entities, fundraising, and tax-related issues as well as legal issues connected with the organization’s charitable purposes and operations.

- Comply with state and federal registration and reporting requirements, including filings with the Ohio Attorney General, the Ohio Secretary of State, and the Internal Revenue Service.

Organizations can complete their filing requirements with the Ohio Attorney General’s Office online at www.OhioAttorneyGeneral.gov/Nonprofits. Additional information about the various requirements is available online or by calling 800-282-0515.

DUTY TO MANAGE ACCOUNTS

Board members are responsible for the charity’s financial stability and accountability. They do this primarily by establishing procedures to help the organization operate in a fiscally responsible manner.

Trustees or board members should:

- Develop policies and procedures that protect the organization’s business interests and operations.

- Develop annual budgets that provide clear direction for all organizational spending. The budget should be a blueprint of the board’s program plans and should be routinely monitored, tracked throughout the year, and revised as necessary.
- Ensure maintenance of accurate records of all income, expenditures, transactions, and activities throughout the year — for the board and in all organizational operations.

- Establish appropriate internal accounting systems, including checks and balances, so one staff member or volunteer does not have total control over finances and so theft and improper spending can be identified quickly.

- Prudently invest and reinvest assets.

- Develop fundraising goals and policies and assist the organization in acquiring resources for its programs.

- Make certain that fundraising appeals are presented honestly and fairly by monitoring the performance of fundraising professionals and volunteers.

- Insist upon getting the best value for goods and services through comparisons and an informed bidding process.

- Ensure board minutes are kept to indicate board approval of expenditures and investments and to show that informed discussions were held prior to approval of such transactions.

**CONSEQUENCES FOR VIOLATING FIDUCIARY RESPONSIBILITY**

Trustees can be held individually responsible for breaches of fiduciary standards within a charity. For example, if charitable assets are sold at less than their fair market value, trustees may be held accountable for any shortfalls. Transactions involving conflicts of interest also can result in fiscal penalties. Sometimes criminal fraud charges can result when board members and key staff ignore their charitable obligations and personally profit from assets that should be used for community purposes.

Service on a charity’s board requires being a responsible steward of its funds. Donors and the public place their trust in board members, and regulators are watching. Even if funds are not being diverted from a charity, the public can lose faith in an organization that doesn’t appear accountable.

For more information visit  [https://www.ohioattorneygeneral.gov/GuideforCharityBoardMembers](https://www.ohioattorneygeneral.gov/GuideforCharityBoardMembers)