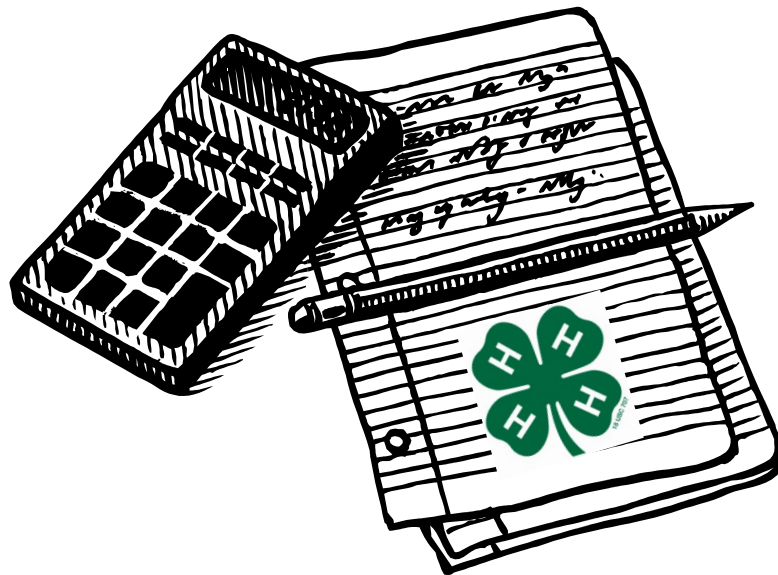


# 4-H Club Treasurer's Record Book



Club Name: \_\_\_\_\_

County: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Club Year: \_\_\_\_\_

Compiled by Marcella Talamante, Rio Arriba Extension 4-H Agent  
The following publication was helpful in preparing of this publication:  
4-H Club Treasurer's Book, September 2007. Judy Dickson, et al. Oregon State University Extension Service.



## **4-H CLUB MOTTO**

To Make The Best Better

## **4-H CLUB PLEDGE**

I pledge my head to clear thinking

My heart to greater loyalty

My hands to larger servers

And my health to better living

For my club, my community, my country, and my world.

## **Roles of a Treasurer:**

- Handle club funds carefully
- Helps club members design an annual budget
- Keep complete and accurate financial records
- Transact club business and pay club bills promptly
- Makes treasurer's reports at every club meeting
- Submits requested financial records/reports to the Extension office

# Congratulations on being chosen as treasurer!

## **Below are the locations of the club's bank accounts:**

Bank Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Bank Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

## **Below are the name(s) of the individual(s) who are authorized to sign checks and withdraw funds:**

Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_













# Budget and Financial Report

Complete and submit to your secretary for every club activity that involves money.

Club: \_\_\_\_\_ Date of financial report: \_\_\_\_\_

Activity: \_\_\_\_\_ Date of Activity: \_\_\_\_\_

Income	Budgeted Income	Actual Income
Total		

Expenses	Budgeted Expenses	Actual Expenses
Total		

# **Budget and Financial Report**

*Complete and submit to your secretary for every club activity that involves money.*

Club: \_\_\_\_\_ Date of financial report: \_\_\_\_\_

Activity: \_\_\_\_\_ Date of Activity: \_\_\_\_\_

Income	Budgeted Income	Actual Income
Total		

Expenses	Budgeted Expenses	Actual Expenses
Total		























# Income and Expenditure Request Form

Complete the appropriate parts of this form and submit it to the club treasurer every time money is received and every time a bill or invoice needs to be paid.

## Check request

Please write a check in the amount of \$ \_\_\_\_\_

Payable to \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

For (item) \_\_\_\_\_

Attach involve or receipt

Funds to be charged \_\_\_\_\_

Activity or purpose of the expenditure: \_\_\_\_\_

Date submitted \_\_\_\_\_ Requested by: \_\_\_\_\_

### ***To be completed by the Treasurer***

Approved by (signature) \_\_\_\_\_

Date \_\_\_\_\_ check # \_\_\_\_\_

## Income Record

Amount Received \$ \_\_\_\_\_ Received by: \_\_\_\_\_

Received from: \_\_\_\_\_

Credit to \_\_\_\_\_ fund, for \_\_\_\_\_

Date: \_\_\_\_\_ Receipt #: \_\_\_\_\_

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Received from: \_\_\_\_\_

Credit to \_\_\_\_\_ fund, for \_\_\_\_\_

Date: \_\_\_\_\_ Receipt #: \_\_\_\_\_

# End-of-year Report

Use this sheet (with additional sheets of paper, if needed) to submit an end-of-year financial report to your County Cooperative Extension Service. This report of your club's total account is required for tax records.

Club: \_\_\_\_\_ Date of Financial Report: \_\_\_\_\_

Opening Date \_\_\_\_\_ Opening Balance \_\_\_\_\_

Income (received from whom and from what)	Income Amount

Expenses (paid to whom and from what)	Expenses Amount

Closing Date \_\_\_\_\_ Closing Balance \_\_\_\_\_

*To calculate your closing balance: Start with your opening balance, add all your income, and subtract all your expenses. This gives your closing balance. This should agree with your bank records. Your closing balance becomes your opening balance for the next year.*

# 4-H Club Inventory Record

*If your club acquires materials, equipment, property, or other assets, keep inventory of them all and report them on this form. This inventory is the property of the 4-H club, not any one individual in 4-H. Use this sheet (with additional sheets of paper, if needed) to submit a 4-H Club Inventory Record to the Extension office.*

	Description	Value
Equipment		\$
Equipment		\$
Equipment		\$
Equipment		\$
Equipment		\$
Supplies		\$
Supplies		\$
Supplies		\$
Supplies		\$
Other		\$
Other		\$
Other		\$
<b>Total Value of Assets</b>		

Our Club has no equipment, property, or other material assets

### **4-H club asset disbursement instructions**

Our club had discussed the disbursement of our assets and has decided all money and material assets will be disbursed in the following manner upon the dissolution of our 4-H club:

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The above manner has been approved by the Extension office.

# 4-H Financial Review Checklist

*This form will be used by officials in the yearly Financial Audit.*

Club Name: \_\_\_\_\_ Date: \_\_\_\_\_

Is the treasury held in cash or in a bank account? \_\_\_\_\_

## Financial Audit Checklist:

- \_\_\_\_\_ Treasurer's Ledger Reports
- \_\_\_\_\_ Financial Institution Statements (If club has bank account)
- \_\_\_\_\_ Club budget and any addendum
- \_\_\_\_\_ Cancelled Checks and Deposit Slips

## Record Keeping Information

### **Could Improve/Fair/Good/Outstanding**

1. Are all transactions promptly recorded (with explanation)? \_\_\_\_\_
2. Does income and expenses have a matching receipt? \_\_\_\_\_
3. Have all ledger entries used accurate calculations? \_\_\_\_\_
4. Has there been a financial report at every meeting? \_\_\_\_\_
5. Have expenses been approved by club? \_\_\_\_\_
6. Does the bank statement balance agree with the balance in the Treasure's book? \_\_\_\_\_

## Comments and Recommendations:

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## Planning for success—some things the club must decide

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### *What kind of treasury?*

A group may choose a cash treasury or choose to create an account with a bank. If the total amount of club money is less than \$25 per year, a cash treasury may work best; if more than \$25, the club needs to open a bank account.

### *Where to keep the cash?*

Use a small, strong container or box with a good, tight lid. Keep the box in a safe place between meetings or bank visits. An accurate ledger is a **must**, especially with a cash treasury (see the Club Treasury Ledger, page 12).

Never mix personal money with club funds.

### *What about a bank account?*

A club account should be a low- or no-cost checking account. When the account first is opened, use the county 4-H Leaders Association tax identification number. **Do not use a member or leader social security number!** You can get the tax identification number from your county Extension office or 4-H agent.

Also, use the Extension office address for your bank statements. They will forward the original to you each month.

### *Can there be a club savings account?*

Groups should use their money within 2 years of the time it was earned. Fund-raising activities should be for a specific purpose decided on before the event. Open a savings account only if you have a special circumstance, such as a very big project that takes more than 1 year to complete.

### *What if the club disbands?*

All clubs must create and write down a statement of where their club's money and possessions are to go if the club disbands. Many counties require this statement to be on file in the county Extension office. Clubs may have their assets go to the county 4-H Leaders Association or the Oregon 4-H Foundation. Funds raised and properties acquired in the name of 4-H must continue to be used for 4-H, even if the original club disbands.



### **What if a club divides?**

It is up to the good judgment of the county 4-H staff to decide how a dividing club splits its money. Some suggestions are to use the club treasury as if the club closed, or to divide the money according to the number of members in each of the two parts. How to split a treasury in a fair way depends on each situation.

### **An annual club budget**

Near the beginning of the club year, a portion of a club meeting should be dedicated to budget planning (see the Budget Worksheet, page 10). There are two examples of simple budgets below.

#### **Budget #1**

##### **Cookie Crazy Cooking 4-H Club**

Expected expenses:

Refreshments for seven meetings at \$5/per meeting \_\_\_\_\_ \$ 35.00

Income needed: \$35.00

Six members pay dues of \$1 each for seven meetings \_\_\_\_\_ \$ 42.00

**Expected balance at the end of the year \_\_\_\_\_ \$ 7.00**

#### **Budget #2**

##### **Many Moos 4-H Livestock Club**

Expected expenses:

1. Transportation to Judging events \_\_\_\_\_ \$ 65.00

2. Thank-you stationery and postage \_\_\_\_\_ 12.50

3. Door prizes for meetings \_\_\_\_\_ 70.00

4. Purchase of complimentary County Fair passes  
for donors and parents \_\_\_\_\_ 20.00

5. Community Service Food Basket expense \_\_\_\_\_ 40.00

6. Purchase of decoration supplies for County Fair \_\_\_\_\_ 50.00

7. Purchase of animal bedding for County Fair \_\_\_\_\_ 100.00

8. Banking costs \_\_\_\_\_ 12.50

**Total expected expense \_\_\_\_\_ \$ 370.00**

Possible income sources:

1. Two car washes \_\_\_\_\_ \$ 150.00

2. Donations from sponsors \_\_\_\_\_ 100.00

3. Food booth at Horse Show \_\_\_\_\_ 120.00

**Total possible income \_\_\_\_\_ \$ 370.00**

**Expected year-end balance \_\_\_\_\_ \$ 0**





## Getting ready to do the job

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### *From the past Treasurer*

Review the financial records of every group/club every year and always before a new person takes on the responsibilities of treasurer. The review keeps everyone up to date and avoids any rumors of wrongdoing. The incoming treasurer should work on the review with the outgoing officers. See the 4-H Financial Review Checklist on page 14.

### *What to do after the review*

If the group has a cash treasury, the money box and ledger shall be handed over to the new treasurer (see “Keeping the records straight,” page 6).

If the group has a bank account, the outgoing treasurer hands over all financial information to the new treasurer. The new treasurer needs to visit the bank where club funds are deposited. Tell the people at the bank about the new officers, and sign the appropriate forms so checks are written with the correct signatures.

## Bank accounts—some suggestions

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Some banks offer free checking for nonprofit groups such as 4-H clubs. Ask about free checking.

### *What about checks?*

Bank checks usually are printed with the club name and are numbered. Some clubs use only a handful of checks a year; so, over time, incoming treasurers might overlook reordering checks and run out. The incoming treasurer needs to make sure there are enough blank checks for the payout needs of the club.

### *Who signs the checks?*

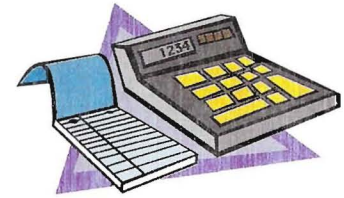
Ask for a bank account that has more than one authorized signer. This is handy when someone is out of town or when people leave the group. There are some accounts that issue checks requiring two signatures on the check before the check is valid.

If your group chooses to have an account with more than one authorized signer or requires two signatures for a check





the balance after calculating the change. Keep receipts to back up the information written in the ledger.



### ***Won't the bank keep the records?***

Bank statements, cancelled checks, and deposit slips are only part of the club's financial records. The reports from the bank do not tell where money came from nor tell specific information about how it is spent. Cash transactions have no record except the receipts the treasurer writes. Also, banks make mistakes.

The treasurer should "do the math" in the ledger and check register. Then, the treasurer needs to compare totals to the bank statement. This is called "balancing the account." Do this every month unless there have been no changes.

Beware: if your bank account has a cost, those fees are considered an expense against the total even when there are no other income or expense changes. If the treasurer's balance and the bank's balance are not the same, contact the bank and go over the records together.

### ***What is a receipt?***

A receipt can be a sales slip from a store when you buy something for the club, or it can be a slip of paper the treasurer writes telling who or what brought money into the treasury. Ask for a receipt whenever there is an expense, and write a receipt whenever there is income.

### ***More about receipts***

When someone gives money to the club, the treasurer writes a receipt. Reasons to write a receipt might include payment of enrollment/insurance money, donations given, money turned in from a fundraiser, or any other time money comes into the club treasury. (If your club members pay regular dues at meetings, it is easier to keep a checklist than to write several receipts for small amounts. Work out a simple system with the other officers and members to show paid dues.)

If the club writes only a handful of receipts in a year's time, use plain paper. If the club often receives money into the treasury, consider buying a receipt book. Basic receipt books are available in the stationery section at most stores. The NCR type is the easiest to use. Or, you can use the "Income Record" form on page 13 to receipt money.

Writing and keeping receipts is an important part of the treasurer's job.



## Making reports—one for every meeting

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Everyone in the club/group should know who is responsible for recording finances. If there is no formally elected treasurer, make it clear who is handling club funds.

The balance in the treasury should be announced at every meeting. If club money was spent or funds came into the treasury between meetings, these amounts should be announced either out loud (orally) or with a written account. A report may group several items under one topic (for example, three to four donations) with only one total announced. Written reports are needed when there are a very large number of transactions listed.

### Sample oral treasurer's report

"The Furry Friends 4-H Club was given a \$5 donation by Charlie's Pet World last month. We spent \$3 on birthday cards for two members, and we spent \$4 on craft materials. The balance in the treasury is now \$18."

## End-of-year review of financial records

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It should be club/group policy always to review the financial records whenever the year changes and when responsibility is transferred from one person to another. This practice protects both the outgoing and incoming treasurers.

### *Why do a review?*

The purpose of the end-of year review is to check how the group is doing financially. The incoming treasurer needs to have an accurate balance when beginning his or her financial recordkeeping.

The review is a tool to help all club members learn valuable life skills about handling money in an accurately documented way. The review is **not** an evaluation for theft or fraud.

### *So the review isn't checking for mistakes?*

The methods used to record income and expense and the accuracy of that recording are the focus of the review. If receipts are missing or ledger entries are incomplete, the review is a time to note the oversights and make suggestions.

If accounting mistakes are discovered, it is the job of those reviewing the records to help get them corrected—not to lay



blame on the recorder. The goal of the review is to learn the exact amount of money the group has, make sure records are complete, and offer help so future records are accurate.

### ***The review committee***

The club/group president selects a small committee of three to five people. The person who leads the committee should be the same person who had the responsibility for recording and keeping the financial information (that is, the treasurer). If the past treasurer is unavailable, the president or vice president may head the committee. It is helpful to the new treasurer to be a member of the reviewing group. See the 4-H Financial Review Checklist on page 14.

## **Reports to the county 4-H Leaders Association**

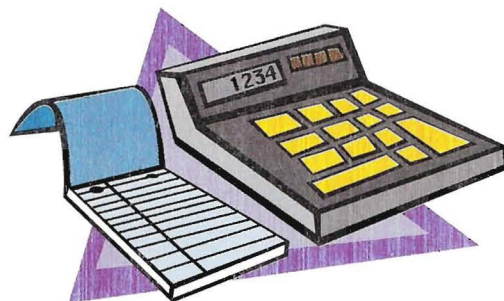
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All clubs must submit appropriate financial records and reports to their county 4-H Leaders Association on an annual basis. The Internal Revenue Service (IRS) and the State of Oregon require these reports. If a club does not continue, the club bank account needs to be closed, and financial accounting must be submitted to the Extension office.

Appropriate records and reports for each 4-H club to submit to its county 4-H Leaders Association include:

- An End-of-year Report for each club checking and/or savings account (page 15)
- Copies of all club Budget and Financial Report forms (page 11)
- Copies of all Club Treasury Ledger pages (page 12)
- Copies of all bank statements for the year under review, plus a copy of the statement for the first month of the current year.
- Copies of the 4-H Club Inventory Record (page 16)

Check with your county Extension office for complete information on needed reports and deadlines.





# MONTHLY TREASURER'S REPORT



Club Name: \_\_\_\_\_ Month, Year: \_\_\_\_\_

### 1. Beginning Balance:

Date: \_\_\_\_\_ Balance: \$ \_\_\_\_\_

### 2. Money Received:

Amount: \$ \_\_\_\_\_ From: \_\_\_\_\_ For: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ From: \_\_\_\_\_ For: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ From: \_\_\_\_\_ For: \_\_\_\_\_

### 3. Expenses:

\$ \_\_\_\_\_ to \_\_\_\_\_  
for what purpose: \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_  
for what purpose: \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_  
for what purpose: \_\_\_\_\_

### 4. Closing Balance: (This balance will be carried over to next month's beginning balance)

Date: \_\_\_\_\_ Closing Balance: \$ \_\_\_\_\_

#### If the club has a checking account, do the following:

Add back check that haven't shown up on the bank statement

**plus** \_\_\_\_\_

Subtract deposits not showing up on the bank statement **minus** \_\_\_\_\_

Adjusted balance should agree with bank statement **equals** \_\_\_\_\_

Include clear copy of bank statement that agrees with the total adjusted balance, directly above.

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

*Club Treasurer's Signature*



# MONTHLY TREASURER'S REPORT



4-H Club Name: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Month Reporting: \_\_\_\_\_

Beginning Amount: \_\_\_\_\_

Money received: \_\_\_\_\_ For: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Money given: \_\_\_\_\_ For: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

End Amount: \_\_\_\_\_

Treasurer Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Club Fundraiser Money Report



Club: \_\_\_\_\_

Event: \_\_\_\_\_

Date: \_\_\_\_\_

Starting Amount: \_\_\_\_\_

Ending Amount: \_\_\_\_\_

Money Made: \_\_\_\_\_

Subtract Starting amount from Ending Amount

### Money Count:

Coins: \_\_\_\_\_

Cash: \_\_\_\_\_

Checks: \_\_\_\_\_

Total: \_\_\_\_\_

Counted By: \_\_\_\_\_ & \_\_\_\_\_