

WASHINGTON STATE UNIVERSITY EXTENSION

## Responsibilities of the 4-H Treasurer

Congratulations! Your fellow 4-H group members have shown their confidence in you by electing you Treasurer. The Treasurer's responsibilities include taking care of the group's money and bank accounts. This requires honesty, integrity and cooperation with your group's members and leaders.

### As Treasurer, you will:

- Handle all money matters for your 4-H group.
- Keep an accurate record of all money received and how all money is used;
   use this Treasurer's book as a reference.
- Inform the bank in which your group's funds are deposited that you are the new Treasurer. Sign, with your leader, the appropriate forms so you can write checks on the account.
- Deposit all funds that your group earns or receives in the bank as soon as possible.

- Pay all approved bills promptly.
- Prepare and present a summary of all financial transactions at each group meeting. Include the beginning balance (all money on hand the last time you reported), income (money received), expenses (money paid out) and a current balance (all money on hand) for all accounts checking, savings, etc.
- Complete the Annual Financial Summary at the end of the year. When completed, remind your President to select a Peer Review Committee to review your records.
- Submit a copy of the Annual Financial Statement to your county 4-H Extension office by the date requested.
- Give the new Treasurer complete and accurate records when he or she takes office.



## **Handling Money**

As Treasurer, you're in charge of "keeping the books." This includes your group's receipt book, checkbook, check register and bank statements. You can carry out the important responsibilities required of a Treasurer by studying and following these procedures. These steps are important whether your group has a small or large amount of money.

Conflicts may arise if money is not handled carefully and accurately. You can protect yourself and your 4-H group from conflict by being careful, responsible and accurate as you handle the financial records.

### **RECEIPTS**

Income is the most difficult to keep track of, especially cash. Write a receipt any time you receive money from group fees, a donation or a fundraising activity. Without a record of incoming money, there is no easy way to prove

that your 4-H group received a specific amount of money or that you handled it correctly.

Your 4-H group should have a receipt book with pre-numbered, two-part receipts. Receipt books are available from most office supply stores. If you make a mistake and have to void a receipt for any reason, write "VOID" on both copies, staple them together, and keep with the Treasurer's records.

### **Receipts for Fees**

Your 4-H group may not collect fees, but if you do, follow this procedure: You don't need to write a receipt for each individual person paying fees. Just fill out the "Fees Form," total the amount paid for the meeting and write one receipt for the total amount. On the receipt, write "Group Members" in the "Received from" blank and "Fees" in the "For" blank.

### Sample Receipt

Number 101
Received from Jane Clover
Forcookbook
Amount <u>Ten and 00/100 dollars</u> \$ <u>10.00</u>
Cash <b>X</b> Check Check #
By Your Signature Date 3/14/2006
, -

Give original to customer and keep a duplicate copy for your records.

Fees Form								
Amount of F	Amount of Fees to be paid <u>\$0.50/month</u> Year <u>2006</u>							
		Date an	d Fees	Paid				
Member's Name	Date Joined							
		1-13	2-14	3-11	4-12			
Alex	2-30-02	.50	.50	.50	.50			
Mark	3-14-02		1.00	.50	.50			
Elaine	3-14-02	.50	.50	.50	.50			
Ben	3-11-04			.50	.50			
Irene	<i>5-17-02</i>	.50	.50	.50	.50			
Beth	2-15-02	.50	.50	.50	.50			
Sue	4-11-02	.50	.50	.50	.50			
TOTAL	\$	2.50	3.50	3.50	3.50			

## Sample Receipt

	Number 102
Received from <u>Club Members</u>	
For <u>April 2006 fees</u>	
Amount <u>Three and 50/100 dollars</u>	\$ <u>3.50</u>
Cash X Check Check	#
By <u>Your Signature</u> Date <u>4</u>	/12/2006

### **Receipts for Money from Fundraisers**

If your club or group holds a fundraiser such as a car wash or bake sale, you do not need to write a receipt for each person buying a cookie or having his or her car washed. You (or the shift leader) do need to write a receipt at the end of each shift or at the end of the day. Each group of workers must account for the money it received.

Two people should count the money, agree on the amount and turn the money over to you. It's a good idea for you to verify the amount (recount the money) in the presence of the people giving you the money. Be certain to give them a receipt for the amount they gave you.

### **BANK DEPOSITS**

Before you deposit checks that are made payable to your 4-H group, they must be endorsed (signed) on the back. Write "For Deposit Only." Sign the group name (as written on the front of the check) and then sign your name followed with a comma (,) and the word "Treasurer." If someone writes a check payable to you that is intended for your 4-H group, endorse it by writing "Pay to the order of (your group name)" and signing it. If your group receives many checks, you may want to have a rubber stamp made with the group name and account number on it. Your bank can help you with this.

### Sample Receipt from Fundraiser

	Number 103
Received from Mr. Club Leader	
For_Bake Sale	
Amount <u>One Hundred Fifty One and 39/100 doll</u>	ars \$ 151.39
CashX Check Check #	
By Your Signature Date 4/12/2006	

Give the original to the customer and keep a duplicate copy.

### Sample Deposit Slip

Deposit Ticket Green Clover 4-H Club Date May 18 2006	Cash	\$10.85
	Check 19-2/1250	10.00
	Check 19-81/1251	15.30
	Total from	
Sign here for cash received (if required)  HOME TOWN Trust & Savings Bank 073000 2028 7334 804 0900	other side	10.00
	Subtotal	46.15
	Less cash	
	TOTAL DEPOSIT	\$46.15

### **Preparing Deposits**

Deposit all funds promptly. Total the receipts you have written since your last deposit and compare the total with the amount of cash (bills and coins) and checks you intend to deposit. The two figures must agree. If they do not, repeat the process. When the two figures do agree, prepare a deposit slip. Check the deposit slip by adding the dollar amounts written on the deposit slip with the cash and checks that you are depositing. Deposit slips are usually found in the back of a checkbook or you may get a supply from the bank. When you fill out a deposit slip, list each check and its amount separately (use the back of the deposit slip if necessary). The checks are usually listed by the bank code number, which may be found in the upper right corner of the check. It looks something like this: 19-2/1250. Some banks no longer require this number. If this is the case, use the check number to help you keep track of deposited checks.

### APPROVING AND PAYING BILLS

Part of your monthly Treasurer's Report at group meetings should include asking for and receiving approval to pay the club's outstanding bills. After the members approve paying the bills, ask the group President to initial the bill to indicate approval of payment. Then write a check for the approved amount of each bill. You can also use a copy of the meeting minutes to show that payments have been approved.

Make payment for bills by check because this provides a record of the payment. Holding cash back from deposits and using it to pay bills is not a good practice. This does not leave a record or provide proof of payment. If you must pay by cash, get a receipt.

### **CHECKS**

Follow these steps when writing checks:

- Always use ink.
- Never erase a mistake. If you make a mistake, write "VOID" on the spoiled check and start a new one. Keep the voided check with the Treasurer's records; do not throw it away.
- Leave as little space as possible between the figures and words when filling in the amount lines. This helps prevent someone else from changing a \$15 check into a \$115 check, for example.

## **Sample Check**

Green Clover 4-H Club 1234 Your Street Green Clover, WA 99800	Date Apríl 13	609 <del>7</del> , 2006
Pay to the Order of <u>Clover Corn</u> Fifteen and 69/100	ı	5 <u>15.69</u> Dollars
Home Town Trust & Savings Bank For 0073000 2028 7334 804 0900	Your Signature The other sign	<u>ature</u>

- Begin writing the amount at the far left of the amount line. Be sure the written amount agrees with the numeric amount. Avoid writing a check for less than \$1. If you have to write a check for less than \$1, start the amount line by writing the word "Only" and then the amount: Only 73/100.
- Sign the check with your "authorized" signature, the same way you signed the Signature Card at the bank when you became Treasurer. If two signatures are required, be sure both people sign the check. *Do not pre-sign checks*.

### Maintaining the Check Register

To keep your 4-H group's check register current, follow these steps:

- Write the check number and the date it was written in the appropriate columns.
- Write the name of the person or company the check was made out to in the "Paid To" column.
- Write what the check paid for in the "Description of Transaction" column.
- Enter the check amount in the "Payment/ Debit" column. Then subtract the check amount from the remaining balance in the line above and enter the new balance in the end column. This column begins with

- the balance from the last sheet you used. If one sheet is used per month, begin with the last month's ending balance.
- At the end of each month reconcile the account; this means that you will compare your records with the bank statement.
   Mark off the checks and deposits that have cleared the bank (this information is included on the bank statement). Sometimes there is a form on the back of the bank statement that can be used to reconcile your statement.

### THE TREASURER'S REPORT

The Treasurer's Report informs members of the group's financial activity for the past month. You should present a "Monthly Treasurer's Report" at each group meeting and present, for the members' approval, the bills to be paid in the next month.

After the group has reviewed your Treasurer's Report and verified that it is reconciled with the bank statement, a member moves to accept the Treasurer's Report. The motion is seconded and the members vote on the motion. If the motion is approved, the Secretary enters the Treasurer's Report into the minutes. All bank statements, bills, monthly Treasurer's Reports, Annual Financial Summary Reports and receipt books become part of the group's permanent records.

## **Sample Checking Account Register**

Balance

Check #	Date	Paid To	Description of Transaction	Paym Debit		Depo Credi		<b>\$316.78</b>
609	4/17/06	Clover Corner Supermarket	Achievement Dinner	<b>\$15</b>	69			301.69
	4/18/06	Deposit	Fees receipt#			\$4	00	305.09
610	4/22/06	Jim Member	Puppets for Children's Hosp	21	84			283.25
	4/30/06	Home Town Bank	Bank fees	1	25			282.00

## SAMPLE MONTHLY TREASURER'S REPORT

1	State	the	hegir	nning	hal	ance
т.	State	uic	DCSII	11111112	, Dai	ance

Date October 1, 2006 Beginning Balance: \$200.00

RECEIPTS			EXPENSES				
Date	From What Source	Amount		Date	Date For What Purpose		unt
10/14	Bake Sale	140	27	10/6	Clover Corner Market Achievement Dinner	17	28
10/17	Fees	4	00	10/22	Jím Member, cups/napkíns Achíevement Dínner	20	77
Total 1	Received	144	27	27 Total Expenses		38	05

		_	-			
2. Indicate closing balance: Date: <u>October 31, 2006</u>	alance <u></u>	306.2	22_			
Го match with checking account,	do the	e follo	wing:			
Add back checks that have not shown up on the bank statement Plus						.00
Subtract deposits that have not shown up on the bank statement minus						
Adjusted balance should agree with bank statement equals \$\\\\$316.22						6.22
include a copy of the bank stateme	nt that	agrees	with the total adjuste	ed balance	as sho	own above
Prepared by: <u>Your Printed Name</u>			Accepted by: Green C	Clover 4-H	Club	
Your Signature Club Treasurer's Signatur	Your Signature Club President's Signature Club President's Signature Club President's Signature				ure	
Date November 5. 200	6		Novemb	er 5. 200	26	

# GUIDELINES FOR GROUPS WITHOUT CHECKING OR SAVINGS ACCOUNTS

Some clubs or groups operate without checking or savings accounts. Even without a bank account, certain guidelines must be followed.

Groups without bank accounts must follow the same bill paying system as those with bank accounts. The main difference is that you will purchase money orders or cashiers' checks from a bank to pay bills instead of using the group's checks. Do not use a checking account of a leader or other person to pay bills. Also, your monthly Treasurer's Report leaves out the bank reconciliation. All other financial rules and guidelines for groups with bank accounts apply to those without bank accounts.

### **CREDIT AND DEBIT CARDS**

Credit and debit cards do not provide a good record of expenses and should be avoided for this reason. If your 4-H unit requires two signatures for checks, credit and debit cards don't meet this requirement. These cards are also more easily abused.

### ANNUAL FINANCIAL SUMMARY

The "Annual Financial Summary" is due in your county 4-H Extension office by January 31 of each year. Even if your club or group does not handle any money during the year, you must still submit this report; mark zeros in the blanks, sign and date the form and turn it in to your county Extension 4-H office.





## 4-H CLUB/GROUP SAMPLE ANNUAL FINANCIAL SUMMARY REPORT TO WASHINGTON STATE UNIVERSITY EXTENSION

Reporting Year October 1, 2005 to Se	eptember 30, <u>2006</u> Tax ID# (EIN) <u>91-XXXXXX</u>
Club Name <u>Green Clover 4-H Club</u>	O Club # 207 County Cascade
Beginning Balance Date <u>10/1/05</u>	Savings         Checking           \$ mone         \$ 300.30
Income this year	\$\$ <u>400.50</u>
Expenses this year	\$\$ <u>200.20</u>
Ending Balance Date	\$ \$\$ 500.60
Bank Name Home Town Trust & S	avings Bank
Account #: (checking) <u>07300 2028</u>	7334 804 0900 (savings)
List any Donors and Fundraising Acti Description	
Bake Sale	
	\$
Date IRS Form 990 Filed if required _ Required if Gross \$25,000 or greater	Not Required
Treasurer's Signature	Your Signature
Treasurer's Name (Printed)	Your Name
Peer Review Completed Date	Oct 15, 2006
Peer Review Committee Chair's Signature	The Chair's Signature
Chair's Name (Printed)	The Chair's Name
Date Received in County Office	Nov. 1, 2006
Date Received in Foundation Office	Nov. 15, 2006

Attach list of equipment or other assets the club or group owns. Include date acquired and current value. This form due to the county 4-H Extension office by January 31.

		В	eginning Balance:	
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Prepared by:		Accep	ted by:	
Club Treasurer's Sign	nature		Club President's Sigi	nature

## 4-H CLUB/GROUP ANNUAL FINANCIAL SUMMARY REPORT TO WASHINGTON STATE UNIVERSITY EXTENSION

Reporting Year October 1, to 3	September 30, _	Tax ID# (EIN)	
Club Name	Club #	County	
Beginning Balance Date	\$	Savings	Checking \$
Income this year	\$		\$
Expenses this year	\$		\$
Ending Balance Date	\$		\$
Bank Name			
Account #: (checking)		(savings)	
List any Donors and Fundraising Ad Description	ctivities		
		_ \$	
		_ \$	
Date IRS Form 990 filed if required Required if Gross \$25,000 or greate			
Treasurer's Signature			
Treasurer's Name (Printed)			
Peer Review Completed Date			
Peer Review Committee Chair's Signature			
Chair's Name (Printed)			
Date Received in County Office			
Date Received in Foundation Office	e		

Attach list of equipment or other assets the club or group owns. Include date acquired and current value.

A copy of this form is due to the county 4-H Extension office by January 31st.

	4-H CLUB or GROUP
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4-H CLUB or G	GROUP

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4-H CLUB or GROUP

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4-H CLUB or GROUP

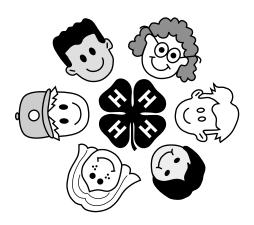
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To <b>mat</b> Add ba	Date:ch with checking accou	nt, do the follo	e bank s	tatement P				
To mat Add ba Subtrac	Date:ch with checking accou	nt, do the follonown up on the	e bank s	tatement P statement m	lus			
To mat Add ba Subtrac Adjuste	Date:ch with checking accounts checks that have not stated the deposits that have not stated the stated that have not st	nt, do the follonown up on the hown up on the ith bank staten	e bank s e bank s nent	tatement P statement m	lus ninus quals		ove.	
To mat Add ba Subtrac Adjuste Include	Date:ch with checking accounts checks that have not so the deposits the deposits the deposit that have not so the deposit that have not so the deposit that have not so the deposit the deposit that have not so the deposit the deposit that the deposit the dep	nt, do the follonown up on the hown up on the ith bank statement that agree	e bank so e bank so nent s with th	tatement P statement n ec he total adjusted ba	lus ninus quals lance as sh	own ab		

4-H CLUB or GROUP

	Date		В	eginning Balance:	
RECEI	IPTS		EXPE	NSES	
Date	From What Source	Amount	Date	For What Purpose	Amour
Total	Received		Tota	al Expenses	
	Date:		owing	Closing Balance	
Add ba	ck checks that have not s	hown up on th	ie bank s	tatement Plus	
Subtrac	et deposits that have not s	shown up on t	ne bank s	statement minus	
Adjuste	ed balance should agree w	rith bank states	nent	equals	
Include	a conv of the bank states	ment that agre	os with t	he total adjusted balance	
		_			
Prepare	ed by:		Accept	ted by:	
	Club Treasurer's Signa	iture		Club President's Sign	iature
	Date				



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