

University of Idaho
Extension



Idaho 4-H Treasurer's Book

4-H Year _____

\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

Club Name _____

Treasurer's Name _____

Organizational Leader _____

\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

The *Idaho 4-H Treasurer's Book* (#91615—NPC) is designed to provide complete guidelines for a 4-H Club treasurer to function effectively in that role. It contains all the information and report forms needed for the treasurer to make monthly financial reports to the 4-H Club and provide the Annual Financial Summary Report to the county extension educator. There are also guidelines for helping a club conduct an audit on their financial books.

Parts of this publication were adapted from Michigan State University's *4-H Club Treasurer's Record Book* (4-H 1203) and Washington State University's *4-H Treasurer's Book* (CO231). It is slightly revised from the previous *Idaho 4-H Treasurer's Book* (#91630).

A Word About Being the 4-H Club Treasurer

Congratulations! You have been elected by your 4-H Club members to be the club treasurer! As treasurer, you have accepted a very important responsibility to your club and to Idaho 4-H. Your election to the office is also a vote of confidence and trust in you by your fellow club members and leaders. You are the person who will be responsible for taking care of the club's money and bank accounts and reporting monthly to the members about the club's financial status.

A Word About This Book

The *Idaho 4-H Treasurer's Book* will help you become an effective and efficient treasurer. This book explains your responsibilities, provides guidance on being a good financial manager and provides you with all the forms that you will need to do your job.

Your Responsibilities as Treasurer

Look over the following list to make sure that you understand what will be expected of you. As treasurer, you will be expected to:

- Visit the bank in which your club's funds are deposited and notify the proper people that you are the new treasurer. You will also need to sign the appropriate forms so you can write checks drawn on the account.
- Receive all money for your club.
- Keep an accurate record in this book of all the money received and how it is used.
- Promptly deposit all money that the club receives.
- Pay money out of the club's treasury only after approval has been received from the club.
- Prepare and present a monthly financial statement including money received, spent and the current balance.
- Prepare an annual financial statement and send a copy to the county Extension Office.

Handling Money

4-H clubs are public groups, open to all without regard to race, color, national origin, sex, disability, religion or age. The money clubs receive from dues, bake sales and other fund-raising events is owned by the club, not by any one member or leader of the club. Because 4-H is a public organization, it is not "owned" by individuals the way a company is owned. Instead, 4-H is owned by the public. Therefore, the responsibilities of the 4-H club treasurer are quite different from those of the treasurer of a private company.

The treasurer of a 4-H club is responsible not only to the other officers, but also to the other members, the adult leaders and the public.

As treasurer, you are in charge of “keeping the books,” that is, your club’s receipt book, cash ledgers, checkbook and check register and bank statements. The public calls for a higher standard of accountability and integrity for public groups. You can meet the high standards required of a 4-H club treasurer by studying and following the money handling methods found in this treasurer’s book. These standards apply whether a group has 25 cents or \$2,500 in the treasury.

Conflicts may arise if money is not handled carefully and accurately. You can protect yourself and your 4-H club from conflicts by being careful, responsible and accurate when handling the club’s finances.

Receipts

When you receive money from club dues or a fund-raising activity, you should always write a receipt for it. Writing a receipt takes a little time, but it helps protect your reputation. Without a receipt there is no way to prove that your 4-H club received a specific amount of money or that you handled it correctly.

Your 4-H club should have a receipt book with pre-numbered, two-part receipts. (They are available from many office supply stores.) If you make a mistake and have to void a receipt for any reason, mark both copies “VOID.” Staple them together and keep them with the treasurer’s records.

Receipts for Money From Fund-Raisers

If your 4-H club holds a fund-raiser such as a bake sale or car wash, you don’t need to write a receipt for each person buying a cookie or having his or her car washed, but you need to write one at the end of each shift or at the end of the day. Each group of workers must account for the money they have 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. Then give them a receipt for the amount they gave you.

Bank Accounts

Unless your club is new, it most likely already has a bank account, either checking or savings or both. If your club is new, you and your organizational leader need to open at least a checking account. The organizational leader, or another authorized adult, should be listed as a signer along with the treasurer. It is suggested that there be three signatures for every check written, but two signatures are required. These signers should be the treasurer and an adult leader. If you have three signers, another club officer is a good choice. If your club has a checking account, it is required to have an Employer Identification

Number (EIN). You apply for the EIN with the Internal Revenue Service and your bank can provide you with the needed form.

NOTE: For your protection, it is strongly suggested that your club have a bank account. Many banks will offer free checking for non-profit groups such as 4-H clubs. Check with the various banks in your community to see about free checking.

Bank Deposits

Before you deposit a check, the person/club to whom it is payable must endorse (sign) the back of it. Checks that are made payable to the club must be endorsed by signing the club name (as written on the check) and the treasurer's name. If someone writes a check payable to you that is intended for your 4-H club, endorse it by writing "Pay to the order of (your club name)" and sign your name on it. You may want to have a rubber stamp made with the club name and account number on it so save you time.

Keep these things in mind when making deposits:

- ✓ Deposit all funds promptly. If your club receives more than \$10 at any time, deposit the money within three days.
- ✓ Endorse checks immediately when you receive them.

Preparing Deposits

Total the receipts you have written since you made the last deposit and compare that amount with the amount of cash, coins and checks you intend to deposit. The two figures should agree. If they don't, repeat the process. When the two figures do agree, prepare a deposit ticket or slip. If your club has a checking account, there is usually a supply of deposit slips at the end of each pad of checks. You also can usually pick up one in the bank lobby.

Follow these steps when filling out a deposit ticket or slip.

1. Date the deposit slip.
2. Fill in the amount of currency (bills) and coins you are depositing.
3. List each check number and its amount separately (use the back of the deposit slip, if necessary).
4. Record the deposit in the checking account register.
5. Complete a duplicate of the deposit slip and keep the duplicate with the bank receipt.

The diagram illustrates the process of filling out a deposit slip. It shows a form with several sections and a grid. Arrows from the numbered steps point to the corresponding fields on the form:

- Step 1: DATE
- Step 2: CASH INCLUDING COINS
- Step 3: Grid for listing checks (with a note: "List Checks Singly")
- Step 4: SUB TOTAL
- Step 5: Bottom of the form (BANK ROUTING NUMBER and YOUR ACCOUNT NUMBER)

The form includes the following text:

Your Club Name
Address

DEPOSIT TICKET
TO BE USED FOR DEPOSIT TRANSACTIONS ONLY

DATE _____
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

The Bank of Our Town
123456 Main Street
Our Town, Idaho 54321

BANK ROUTING NUMBER YOUR ACCOUNT NUMBER

CASH INCLUDING COINS >

OR TOTAL FROM REVERSE
SUB TOTAL >

LESS CASH RECEIVED >

\$

Total of checks and cash.

Total of deposit—record in checking account register.

Checks

A checking account will give you a record of all of your expenses. Checkbooks are available as duplicates, where there is a carbon-like copy of each check, or as regular checks, where each check needs to be recorded into a check register.

Follow these steps when writing checks.

1. Always use ink when writing a check.
2. Never erase a mistake. If you make a mistake, write "VOID" on the spoiled check and start a new one. Keep the voided check, don't destroy it.
3. Write today's date on the check.
4. Start writing the name of the person or business to whom the check is payable as close to the "pay to the order of" as possible.
5. 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 \$1 check, for example, into a \$100 or \$1000 check.
6. Begin writing the amount at the extreme left of the amount line. Be sure the written amount agrees with the numeric amount. Avoid writing checks for less than \$1, but if you have to, start the amount line by writing the word "Only" and then the amount.
7. Sign the check with your authorized signature, the same way you signed the signature card at the bank when you became treasurer. The adult listed on the account must also sign the check.
8. If a check written on the club's account is lost, notify the customer service department of the bank at once.

Your Club Name		1001
Address		
_____		DATE
PAY TO THE ORDER OF _____	\$	←
_____		DOLLARS
The Bank of Our Town 123456 Main Street Our Town, Idaho 54321		_____
FOR _____	_____	←
BANK ROUTING NUMBER	YOUR ACCOUNT NUMBER	←

Maintaining the Check Register

The check register that comes with your checkbook is your record of checks that have been written. Always write the necessary information in the register at the same time you write the check. It only takes an extra few seconds but it can save you a lot of time later on. To keep your 4-H club's check register up to date, follow these steps.

1. Write the check number and the date it was written in the appropriate columns.
2. In the "description of transaction" column, write to whom the check was made payable.
3. Enter the check amount in the "payment/debit" column. The subtract the check amount from the previous balance and enter the new balance in the balance column.
4. You can use the "T" column at the end of each month when you reconcile the account against the bank statement. Use this space to check off the checks and deposits that have cleared the bank (this information comes from the bank statement or the checks that have been returned to you).
5. The "Fee" column is the place to list any fees the bank has charged your club for cashing or purchasing checks or for preparing an account statement. Any fees will appear on the account statement. Enter the fee amount and subtract it from the account balance.
6. Record the amount of any deposits in the "deposit/credit" column. Add the deposit amount to the previous balance and record the new balance in the balance column.

NUMBER	DATE	TRANSACTION DESCRIPTION	✓ T	(-) PAYMENT/WITHDRAWAL		(+) DEPOSIT		FEE	BALANCE	
1001	1/15	<i>Fantastic Candy For fundraiser</i>		490	86				519	01
									- 490	86
									28	15
DEP	1/25	<i>Deposit Candy</i>				125	00		125	00
									153	15

Reconciling the Checking Account

Once a month, the bank will send you (or your leader) a bank statement that tells you how much money the bank says you have. It will list your previous balance, all deposits made in that month, all checks cleared in that month, any bank fees or charges and your ending balance. Checks and deposits that have "cleared" are those that the bank has received and either charged or credited to your account. You may also have "outstanding" checks. These are the ones that you have already written but they have not been processed by the bank. As treasurer, your responsibility is to make sure that both you and the bank agree on how much money your club has. This is called "reconciling" your account. Do this procedure as soon as possible after receiving your bank statement. If you have outstanding checks, the printed balance on your bank statement and the balance in your check register will be different. Reconciling the account will take those checks into consideration and make it possible for both balances to be the same. If you and the bank do not agree after reconciling your account, then tell your leader and both of you can go to the bank and get the difference worked out. **Do not ignore a difference in balance between you and the bank!**

Managing Cash

Although each club is strongly encouraged to manage their funds through a bank account, not all clubs will chose to do so. Managing cash will be more difficult and as treasurer you will need to keep close records of all income and expenses.

Clubs without bank accounts must still pay their bills on time and report to the club each month on income and expenses. Some places may require being paid by check and in those situations, you will probably have to purchase a money order or cashier's check. Either can usually be purchased at most banks.

Clubs without a bank account should purchase a cash ledger book to keep track of all income and expenses. A sample cash ledger is shown below. Use the Treasurer's Report forms found in this book to make your monthly financial reports to your club.

Record of Club Finances								
Date	Paid To	Reason	Debit		Credit		Balance	
10-1	<i>Balance from last year</i>						115	00
10-10	<i>Good 4-H Club</i>	<i>Candy sale</i>			87	00	202	00
10-11	<i>Good 4-H Club</i>	<i>Candy sale</i>			10	00	212	00
10-28	<i>4-H Office</i>	<i>Enrollment</i>	45	00			167	00
11-16	<i>Nat. 4-H Supply</i>	<i>Banner</i>	18	75			148	25

Approving and Paying Bills

Part of your treasurer's responsibility is asking for and receiving the club members' approval to pay the club's outstanding bills. When purchasing something, the club may decide to approve payment at the same time they approve the purchase. After then members approve paying the bills, write a check for the approved amount for each bill.

The best way to pay bills is with a check. Holding cash back from deposits and then using the cash to pay bills is not a good practice because it doesn't leave a record or provide proof of payment. A proper receipt protects your reputation as treasurer.

The Treasurer's Report

The treasurer's report informs members of the club's financial activity for the past month. After you complete a copy of the "Monthly Treasurer's Report," circulate a copy of the report and the club's bank statement. Then present for the club's approval the bills to be paid in the next month.

After the club has reviewed your treasurer's report, a member moves to accept the treasurer's report, the motion is seconded and the club votes on the motion. Once the motion is approved, the secretary enters a copy of the treasurer's report into the minutes. The bank statements, treasurer's report and all receipts should be kept in a safe location with the *Idaho 4-H Treasurer's Book*.

MANAGING CASH RECEIPTS AND EXPENDITURES

It is important to keep accurate and consistent records of all cash receipts and expenses in order to assure that all funds received and all funds paid out are completely and accurately accounted for and are handled only by authorized persons.

Checking Procedures

The following checking procedures should be used by your club in order to properly account for funds deposited into and spent from your checking account.

1. All payments, except those from petty cash should be made by check.
2. Printed, pre-numbered checks should be used.
3. Voided checks should be boldly marked "VOID" and placed with your bank statement.
4. Do not sign blank checks.
5. Checks presented for signature (or bills presented for payment) should be accompanied by an invoice or receipt.
6. The checkbook should be carefully controlled.
7. The sequence of check numbers should be accounted for when reconciling your bank statement.

Petty Cash Procedures

Often a club will keep a small amount of cash on hand for small purchases or to reimburse (pay back) someone who bought something for the club with their own money. This cash is called petty cash. The following procedures outline how to manage your club's petty cash:

1. Always know the amount of petty cash your club has on hand before you make any payments from petty cash.
2. Obtain a receipt for every amount that is spent from petty cash.
3. Petty cash funds should be restricted to small expenses. The maximum amount that can be paid from petty cash should be set by your club before you use petty cash.

Cash Receipts

Similar to payments, it is necessary to properly manage all cash receipts (income) to make sure that all cash due the club is actually received and has been properly accounted for and deposited. Recommended cash receiving procedures include:

1. Cash-receiving activities should be handled by as few people as possible.
2. A receipt should be written for any cash received by the club.
3. The person receiving money should count the money in the presence of the person who is giving the money.
4. All checks are made or endorsed payable to the 4-H club.
5. All cash receipts are deposited as soon as possible or otherwise safeguarded until deposited.

AUDITING THE BOOKS

The financial reports of every club should be reviewed and audited yearly. It should be a simple but careful check of how well the treasurer and the group are doing in handling the club's money. The club president may appoint an audit committee to conduct and report an annual audit. The audit team should not include a member who is in the same family as the club's treasurer. Make it a practice to always audit the books when transferring responsibility from one person to another for the protection of both parties involved.

The purpose to audit is to check procedures and accuracy of the accounts. It is not a check for fraud, however fraud will be reported if found. The records should be clear and easily understandable. In most cases, a financial audit of a 4-H club will take less than one (1) hour.

The following page has guidelines to help your club conduct an audit of the treasurer's book.

FINANCIAL AUDIT GUIDELINES FOR 4-H CLUBS

Year _____ Club _____ Treasurer _____

Cash Account _____ Checking Account _____ Savings Account _____

Name of Bank _____

NOTE: When auditing the club's financial books, all of the questions presented below should be answered "yes". However, there may be valid reasons for answering "no". Any questions answered "no" should be explained.

- | Yes | No | |
|-------|-------|---|
| _____ | _____ | 1. Have funds been reported and deposited appropriately? |
| _____ | _____ | 2. Does the bank statement balance agree with the balance in the treasurer's book? |
| _____ | _____ | 3. Have amounts received and amounts spent been entered in the treasurer's book or check register with the date and explanation of the transaction? |
| _____ | _____ | 4. Have all the checks been signed by two people, the treasurer and an adult leader? |
| _____ | _____ | 5. Are the two signers from different families? |
| _____ | _____ | 6. Have all payments been made by check? |
| _____ | _____ | 7. If payments were made by cash, are they recorded in a ledger? |
| _____ | _____ | 8. Are all payments properly documented? (Supporting documents include evidence of purchase, receipt and approval.) |
| _____ | _____ | 9. Are voided checks available? |
| _____ | _____ | 10. Are monthly financial statements completed by the treasurer? |
| _____ | _____ | 11. If used, is petty cash documented and accounted for? |

Explanation of questions answered "no". _____

The Treasurer's Monthly Report

The following pages contain enough monthly treasurer's reports for one year, beginning with October and ending with September (the 4-H year). The first report is a sample page that has been completed.

The official treasurer's report should be left in this book. However, you may want to make copies for leaders and members to pass out at your club meeting. At the end of the 4-H year, you will have all your monthly reports completed and in one location for use in auditing your books.

Annual Summary Financial Report

The last page contains the Annual Summary Financial Report, which needs to be turned in to your county extension educator or program coordinator by November 1. There is also a sample page that has been completed just like the sample monthly report. Detailed instructions of filling out the annual report are on the back side of the report. Complete the report in this book, and then make a copy of it. Give the copy to the county extension educator or program coordinator. You may also want to make copies for your leaders and members.

Once again, congratulations of being elected as your club treasurer. The experience should be a rewarding one and the skills you learn as treasurer will benefit you throughout your life.

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

<i>Monthly Treasurer's Report for</i> <u>October 2012</u> Your 4-H Club _____ <i>4-H Club</i>		
1. Balance brought forward from <u>September 2012</u> (date)		\$115.00
2. INCOME		
3. Candy sales	87.00	
4. Donation	10.00	
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)	\$97.00	
11. Adjusted balance (add line 1 and line 10)		\$212.00
12. Expenses		
13. 4-H Office--Enrollment	45.00	
14. National 4-H--banner	18.75	
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)	\$63.75	
21. Balance as of <u>October 31, 2012</u> (date)		\$148.25
Prepared by _____ Date <u>11/5/12</u> (Treasurer's signature)		

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

<p><i>Monthly Treasurer's Report for</i> _____</p> <p>_____ <i>4-H Club</i></p>		
1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		
<p>Prepared by _____ Date _____</p> <p align="center">(Treasurer's signature)</p>		

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____ _____ 4-H Club		
1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		
Prepared by _____ Date _____ (Treasurer's signature)		

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
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9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____

4-H Club

1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
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9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		

Prepared by _____ Date _____
(Treasurer's signature)

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

<p>Monthly Treasurer's Report for _____</p> <p style="text-align: right;">_____ 4-H Club</p>		
1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		
Prepared by _____ Date _____ (Treasurer's signature)		

Treasurer's Monthly Report Form

#91615

Make additional copies for each meeting.

Monthly Treasurer's Report for _____ _____ 4-H Club		
1. Balance brought forward from _____ (date)		
2. INCOME		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10. Total income for month (add lines 3 thru 9)		
11. Adjusted balance (add line 1 and line 10)		
12. Expenses		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20. Total expenses for month (add lines 13 thru 19)		
21. Balance as of _____ (date)		
Prepared by _____ Date _____ (Treasurer's signature)		

COMPLETING THE ANNUAL SUMMARY FINANCIAL REPORT

1. The *Annual Summary Financial report* provides an overview of your club's financial activities for the 4-H year (October 1 to September 30). At the top of the form, fill in your club name, your bank's name and the dates covered by the report.
2. Line 1, **The Balance at Beginning of Year**, is the amount on hand the first day of the new 4-H year, or October 1.
3. Lines 2 through 6 are where you would report your club's *Income* for the year. Each line should report all the income from a particular activity or event. For example, line 2 may be for enrollment income, line 3 for candy sale income and line 4 for a car wash, or line 3 for the can sale and car wash combined.
4. Line 7, *Total Income for Year*, is lines 2 through 6 added together.
5. Line 8, **Adjusted Balance**, is your beginning balance (line 1) added to your total income for the year (line 7). This line shows you how much money your club had to work with during the whole year.
6. Lines 9 through 14 are your club's **Expenditures** for the year, again grouped by a particular activity or event.
7. Line 15, **Total Expenditures for Year**, is lines 9 through 14 added together. This line will show you how much money your club spent during the year.
8. Line 16, **Balance at End of Year**, is your total expenditures (line 15) subtracted from your adjusted balance (line 8). This line will show you how much money your club has to start the new 4-H year.
9. Compare line 16 with your bank statement. They should be the same. If they are not the same it is probably because some checks and/or deposits have not yet cleared the bank. Use line 17 to add the total of all your checks that haven't cleared the bank to your balance (line 16). Next, use line 18 to subtract the total of all your deposits that haven't cleared the bank from your balance (right hand column in line 17). Write your new balance on line 19. The balance should now be the same as your bank statement. If it still doesn't add up, you need to go back and check all your income and expenditure amounts.
10. Finally, sign and date the report where it is indicated for the treasurer's signature. Also, have your adult leader sign the report and submit a copy to your club, a copy to your County Extension Office and keep a copy for your records.

Annual Summary Financial Report

Name of 4-H Club _____

Name of Bank _____

For the 4-H Year beginning October 1, _____ and ending September 30, _____

1. Balance at Beginning of Year		
INCOME (By event of activity)		
2.		
3.		
4.		
5.		
6.		
7. Total Income for Year (Add lines 2 through 6)		
8. Adjusted Balance (Add line 1 and line 7)		
EXPENDITURES (By event of activity)		
9.		
10.		
11.		
12.		
13.		
14.		
15. Total Expenditures for Year (Add lines 9 through 14)		
16. Balance at End of Year (Subtract line 15 from line 8)		
<i>If line 16 doesn't agree with bank statement, complete lines 17, 18 and 19</i>		
17. Add checks that haven't cleared the bank		
18. Subtract deposits that haven't cleared the bank		
19. Adjusted Balance (Should agree with bank statement)		

Prepared by Treasurer _____ Date _____

Organizational Leader _____ Date _____

Extension Educator _____ Date _____



Protected Under
18 U.S.C. 707

Pledge:

I pledge—My **HEAD** to clearer thinking,
My **HEART** to greater loyalty,
My **HANDS** to larger service, and
My **HEALTH** to better living,
For my club, my community, my country, and
my world.

Motto: “To make the best better.”

Colors: Green and white.