



## Procedure for Handling 4-H Accounts: Duties of the 4-H Unit Treasurer<sup>1</sup>

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### Duties of the 4-H Unit Treasurer

The 4-H county or unit treasurer has the responsibility of handling the organization's funds. Duties include, but should not be limited to the following:

- I. Keeping accurate financial records, copies of invoices, check requests, bills, etc., relating to the funds and property of the 4-H unit, accounting fully for all receipts and expenditures.
- II. Receiving, recording, and depositing all funds in a regulated bank, Extension Office, or similar financial institution to the account established for the particular 4-H unit.
- III. Paying bills or making other authorized expenditures or requests provided for in the budget or otherwise approved by the governing board.
- IV. Furnishing financial reports annually at year-end and at such times as required by the Extension office and county director. Financial reports should include a Statement of Financial Position (balance sheet), a Statement of Income and Expenses (income statement), and the tax identification number used by the 4-H unit.
- V. Reconciling the cash in the bank per the General Ledger to the bank statements monthly.
- VI. Acting as custodian of all funds and personal property of the 4-H unit and keeping a current list of all such property.
- VII. Preparing all financial records for an annual audit or peer review. Be sure that your club information is on file with the Extension Office.
- VIII. Participating periodically as a peer review team member during the financial review of neighboring units, clubs, or counties.
- IX. Preparing and filing all reports required by federal, state, and local governmental agencies. This includes helping with the filing of a Federal Income Tax report for your Unit.
- X. Participating in annual training of 4-H unit, group, and project treasurers. Such training should be designed to teach 4-H youth treasurers and other youth officers how to assume responsibility for preparation of budgets, for raising funds, and for maintaining their individual 4-H unit accounting records. The accounting records should be kept in a standard way, such as the one outlined in the official *4-H Club Treasurer's Manual and Record Book*.

### Resource

*Florida 4-H Treasurer's Manual and Record Book* (4H GCR 02), available from the County Extension 4-H Office, or at <http://florida4h.org/>.

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