

# Florida 4-H

# Treasurer's Manual



# & Record Book

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# The Role of the Treasurer

## The Role of the Treasurer

### Congratulations on being your Club's Treasurer!

Being the treasurer is a very important position in your club. Your fellow 4-H Club Members have shown their confidence in you by letting you have this responsibility. As treasurer, you will be responsible for taking care of the club's money, bank accounts, or other money matters.



Let's take a closer look at your duties ...

- \$ Attend 4-H officer training if one is available. If not, review pages 3–15 to learn responsibilities and methods to use. Look up terms, as needed, in the glossary on page 36.
- \$ Keep an accurate account of:
  - all money received and its sources.
  - paid expenses showing to whom and why the money was paid.
- \$ Learn how your County 4-H Association works, and about your responsibility as club treasurer in working the association.
- \$ Prepare and present a summary of income and expenses at each meeting. Also, report the current balance of all club accounts.
- \$ Deposit dues (if any) and any other money received (for example from a fund-raising activity) as soon as possible to the club account with the County 4-H Association Treasurer.
- \$ Give receipts for all money received by the club.
- \$ Pay money out of the club account only as voted by the club. Check request form will need to be completed and submitted to County 4-H Association Treasurer.
- \$ If the club has any bills, pay them promptly and by check if possible. Get a receipt for all bills you pay in cash.
- \$ Give an itemized account of funds upon request by the leader or club members.
- \$ Chair your club finance and fund-raising committees. Use the committee to involve members in the decision-making as well as in accomplishing the business of the committee. The finance committee is responsible for developing an annual club budget.
- \$ Take responsibility for the club funds until the next club treasurer is elected. An internal auditing committee should approve the treasurer's accounts before they are turned over to a new treasurer. In the event a 4-H club disbands, the funds in the club treasury must be either transferred to another chartered 4-H club, or donated to the county 4-H program.
- \$ Complete and send the Annual 4-H Financial Report to the county office at the close of the club year. The report (see page 32) should be approved and signed by the local leader.
- \$ Work with your 4-H leader to be sure you have properly filed an IRS report of your club's earnings/income for the year, IF your club maintains its own bank account.



# Club Budget

## Club Budget

At the beginning of each year, your club officers should sit down with the club members and determine what types of projects and activities they would like to do during the year. After you have decided what the club would like to do, you need to develop a club budget. A **budget** includes estimated income and expenses for a specified amount of time - generally a year. By doing this, you can see how much money your club needs to participate in the activities and projects it has selected. The budget should be developed by you, the club treasurer, with the help of a **budget/finance committee**, and the guidance of your club leader. The budget/ finance committee may be composed of club members or club officers.

**Use the following questions and budget outline on page 10 to develop your club budget.**

1. How much money does the club have now?    \$\_\_\_\_\_   
This is your “balance on hand” or beginning balance for the year.
2. What activities are being planned by the club during the coming year (club trip, community service activity, etc.)? Beside each activity put an estimate of how much money will be needed for the activity.
3. Make a list of club projects that have adult or teen leaders (dairy, clothing, etc.). Ask each leader what their plans are and how much money they will need to carry out their planned project activities. Write this amount next to each project.
4. What county or state events will members be participating in during the coming year (summer camp, State 4-H Congress, state fair, etc.)? How much should the club provide for members who otherwise could not go?
5. Do any of the club officers have any expenses? For example – do you anticipate film and developing costs for the club reporter or historian? or do you plan to buy jackets or t-shirts this year?
6. What about club awards (officer pins, end-of-the-year recognition for club members, etc.)? What about meeting expenses?
7. What fund-raisers are your club participating in and how much do you expect to raise from them? Is your club charging membership dues, and if so, how much?

# Income & Expenses

## Income & Expenses



Let's take a closer look at the pieces that make up your budget. As club treasurer, you are in charge of all the money that comes into and goes out of your club. The money that comes in to your club is called "income," and the money that your club pays out is called your club's "expenses." **Income** is money you receive from things such as dues, fund-raisers, and donations. **Expenses** are things that your club pays for such as supplies for meetings or projects and scholarships. The first part of this section will focus on how to deal with three types of income—club dues, fund-raisers, and donations and grants.

## Club Income

### Club Dues

The most common type of income you will receive is club dues. Many 4-H Clubs charge members some type of dues. This gives the club money to participate in group projects and do the activities they want to do. So where do club dues come from? Your club dues may be set in your club's constitution or annually by your club membership as you prepare your annual club budget. Try to keep dues low and instead, look at alternative things such as fund-raising as a source of income.

When the club members pay their dues, it is important that their payment is recorded on a Dues Form like the one below. Forms to record your club dues are located on page 17.

Dues Form		\$2/Month			
Name	8-11-09	9-15-09			
Jane	\$1.00	\$3.00			
Ryan	\$2.00	\$2.00			
Steve	---	\$4.00			
<b>Total</b>	\$3.00	\$9.00			

## Club Fund-raising

Fund-raising is a great way for your club to generate income for their planned activities. Fund-raisers should be fun for all of the members to participate in so that it will be profitable. The club, under your leadership as treasurer, should come up with ways to raise the money. This is the challenging, yet fun part.

There are some things you should consider when planning a fund-raiser. Below are some ideas and things to think about when planning a fund-raiser. There are also very specific rules for using the 4-H name and emblem. A complete list of these rules and other guidelines you should follow when doing your 4-H Club Fund-Raiser are on the next page along with a sample form. Always check with your county 4-H Office for specific county policies, procedures and required forms.

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### Here are some questions to assist you and the club in deciding how to raise money:

1. Based on your club's planned program, how much money do you really need to raise?
2. Will there be one big, major fund-raiser or several different smaller ones?
3. Who will have the responsibility of coordinating each fundraiser? In many organizations, this is the treasurer's responsibility and he/she often has help from a finance committee. Your club could even set up a fund-raising committee, with you or another member as the chairperson.
4. What will be the fund-raiser(s)? Brainstorm for ideas at a club meeting or with your finance/fund-raising committee.

Below are some ideas for a fund-raiser, but your club does not have to limit its ideas to this list:

Auctions	Garage/Yard Sales
Babysitting	Walk-a-Thon
Bike-a-Thon	Car Washes
Holiday Decorations	Dances
Product Sales: Homemade Crafts, Bake Sales	

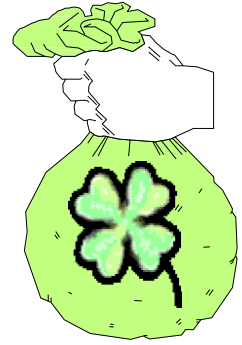


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Most county Extension offices require approval for fund-raisers planned by a 4-H club. Please work closely with the 4-H Agent and County Extension Director when planning your fundraising events.

## GUIDELINES FOR PLANNING A 4-H FUND-RAISER

It is important to estimate the amount of money your club will raise from a fund-raiser. In most counties, pre-approval is needed in order to start a fund-raising activity. This form may look like the sample on the next page. Check with your county 4-H extension office to see if there are limits on how much you can raise and if there are any special restrictions on extremely large fund-raisers.



- § **Keep fund-raising to a minimum.** In other words, only raise money if it is needed and will be used for a specific educational project. It is not just to add funds to your club account.
- § **Get approval.** Before using the 4-H name or emblem (green four-leaf clover with a white “H” on each clover leaf) on products club members have made or produced, contact your local extension office for approval. **DO NOT** put the 4-H name or emblem on commercial products your club is selling as a fund-raiser, unless it has been approved. Review the Fact Sheet for regulations on using the 4-H Name and Emblem, which is available online at [http://florida4h.org/clubs/files/fs\\_emblem\\_guidelines.pdf](http://florida4h.org/clubs/files/fs_emblem_guidelines.pdf). Also, seek other approvals, as needed, from your county.
- § **Plan effectively.** Plan the fund-raising activity so that the customer will receive value for the money they spend and your club members can have fun. Raffles and games of chance should be avoided.
- § **Promote it.** Once you have decided on a fund-raising activity, GET THE WORD OUT! Inform the public and potential customers of the fund-raiser. Make sure to answer these questions:
  - **What is the name of the event?** County Auction, Holiday Dance, Car Wash
  - **Who is selling the product or performing the service?** Your 4-H club
  - **What are you raising money for?** camp, community service project
  - **When and where will the fund-raising event take place?** date, time, location, approval to use location
- § **Keep it a learning experience.** In addition to raising money, a fund-raiser should also help the members of your club to get to know each other better, develop team work skills among the members, and makes your group more visible in the community, learn about budgeting, identifying and using resources. Think about various leadership roles members can take to plan and conduct the fundraiser, i.e. marketing, recognition, quality control, sales chair or others as identified.

## SAMPLE 4H CLUB FUND-RAISING APPROVAL FORM

Clubs are required to get prior approval for fund-raising. Many counties have designed specific forms to do this. Here is a sample of some of the required information. Check with your county 4-H Agent for the appropriate form.

<b>Section 1: Request for Approval for Fund-raising Project</b>	
Club:	Club Leader: Mailing Address:
Description of Proposed Project:	
Purpose of Project (What will proceeds be used for and when?)	Names of adults responsible and on site at all times:
This request prepared by:	Date submitted:
<b>Section 2: Extension Service Response</b>	
Date:	Reviewed By:
Approved: _____ Yes: _____ No:  By Whom:	Date: Special Instructions or Conditions: Reason(s):
Notification to Club:  Person Notified: _____ Date: _____	



## Club Donations

There may also be times when your club receives donations from people wanting to support 4-H. Donations include money as well as donated products for use in a fundraiser. When the gifts are considered small (\$100 or less in value), the club may coordinate the process. However, if the value of the gifts exceeds \$100 or if the person would like to receive a documenting letter for a tax benefit, then your club should seek help from the County Extension Office. For more information on fund-raising and receiving donations/gifts, see the Fundraising Fact Sheet *Procedure for Handling 4-H Accounts: Guidelines for Fund-Raising* (DLN 4H255) available online at <http://edis.ifas.ufl.edu/4H255>.



## Grants

Grants are another way for your club to generate income for their planned activities. However, it is very important that you and your club understand what a grant is and how the money can be used. A **grant is money given in return for action promised**. In other words, a specific amount of money is given to your club with the understanding that it will be used only for an agreed upon purpose. If your club does not use the money for the agreed upon purpose, the money will need to be returned.

Grants are often one-time allocations that can be used to start a program or project. Very few grants are renewable. While grants can play a vital role in starting a new program or helping maintain a new program for a short period of time, it may be a better use of your time and effort to find renewable sources of income for your club.

If you decide that a grant is the best choice in generating income for a particular project, you will need to make sure that your club:

- has closely matched the project or program to be funded with the club's area of interest.
- has approval from the County 4-H Agent and has secured documentation to prove they have federal income tax exemption to provide to the grantor.
- has a good record and enjoys strong support from your community.
- is able to demonstrate on paper the expertise, experience, and ability to carry out a project.
- follows sound management practices, including proper budgeting and accounting practices.



# Club Budget Outline

## Club Budget Outline

PROJECTED EXPENSES	AMOUNT
Club Activities:	\$
Club Projects:	
Events Participation:	
Club Officers:	
Club Awards:	
Club Meetings:	
TOTAL ESTIMATED EXPENSES	\$
Minus Balance on Hand (Beginning Balance):	
Amount Needed to be Raised:	
PROJECTED INCOME FROM FUND-RAISERS	AMOUNT
Dues (if your club collects dues):	\$
Fund-Raisers: list each separately	
Total Estimated Income:	\$

# Preparing Receipts

When you receive money from someone, it is important to write them a receipt. A **receipt** is a written form recording the amount of money received. Without a receipt, you cannot prove that your club received the money. Your club should have a receipt book with **pre-numbered**, duplicate pages. Use the sample receipt below for reference.

# 1234

Received From: Jane Smith

For: Clover Fund-raiser

Amount: Ten Dollars \$ 10.00

Cash:  Check:  Check Number:

Pre-numbered

Duplicate

Give the original to the customer, and you keep the duplicate copy.

When receiving dues from members, it is not necessary to write them individual receipts since you recorded the transaction on your dues form. You should, however, make one receipt for the entire amount at the end of each month like the one below.

# 1235

Received From: Club Members

For: August Dues

Amount: Three Dollars \$ 3.00

Cash:  Check:  Check Number:

When you hold a fund-raiser such as a bake sale or a car wash, it is not necessary to write each customer a receipt. Write one receipt for the total amount, like with the club member dues.

# Making Deposits

All the funds your club receives should be deposited into the club's account immediately with the Treasurer of the County 4-H Association or foundation. Follow the county procedures for making your deposits. So how do you make a bank **deposit**? Follow these simple steps:

- \$ Total your receipts and then total the amount of money you have in cash and checks. The two totals should equal one another.
- \$ Endorse all checks right before you deposit them. **Endorse** means write on the back of the check (at the top, on the lines) like so:

For Deposit Only  
  
Steve Treasurer  
  
Golden Clover 4-H



- \$ Fill out the deposit form given to you by the county 4-H association. Deposit forms usually look like the one below. Make sure to fill it out completely.

<b>Deposit Ticket</b>	<b>Cash</b>	\$13.00
<b>County 4-H Association</b> Date: August 20, 2011  _____ (Sign here for cash received)  <b>HOMETOWN BANK</b> <b>217-3245-389-00</b>	<b>Checks</b>	
	#2345	\$10.00
	<b>Subtotal</b>	\$23.00
	<b>Less Cash</b>	
	<b>Total Deposit</b>	\$23.00

- \$ When entering checks, you should list each one separately. If there is not enough room on the front, you should use the back of the deposit slip.

# Club Expenses

Expenses are things your club must pay for. These things include supplies for meetings and projects, scholarships to 4-H events, or other **educational purposes** that are part of your planned program. So how do you pay for all of these things?? With your income, of course!!! Knowing what your club can and cannot pay for is a big part of your job. Check with your 4-H agent to determine if there are things you cannot spend your money on.

## WRITING CHECK REQUESTS

Writing a check request form is the way you will pay for things out of your club's account. Make sure you have the correct check request form from your County 4-H Association and that all receipts are attached. Follow the instructions they provide for you as to how far in advance you must request a check before it will be mailed to you.



### Remember:

1. Record all checks/check requests in your check register at end of this book.
2. Report at club meeting all monthly expenditures and income..
3. When the County 4-H Association Treasurer sends you your monthly statement , you need to balance the statement against what you have entered in the monthly expense ledger.

# Book Keeping

Now that you understand club budgets, income, and expenses, it is important to learn how you keep track of all of these transactions. This Treasurer's Book provides space to record these transactions beginning on page 18, and should be used by all clubs even if held within the county 4-H association—these are good skills to know. Work with the County 4-H Association Treasurer and Club Leader.

## USING THE CHECK REGISTER

All of your deposits and checks must be recorded in a **check register**. The check register allows you to see all of your transactions and keep a running balance of how much money you have in your checking account. A paper-based check register has been included in the back of this book for those who prefer a paper-and-pencil method of accounting. More technologically savvy treasurer may find it useful to use one of the many software programs are available for book keeping. Follow the sample below when filling out your club's check register. Your county can provide you the check numbers and dates written to compare to your records each month.

Check #	Date	Description	Payment (-)	Deposit (+)	Balance (25.24)
464	8-15-09	4-H Mall Club supplies	\$10.00		\$15.24
	8-20-09	Dues and donations		\$23.00	\$38.24

It is VERY important to keep an accurate account register! If you do not do this, your account balance will be off, and you will not know how much you can spend.

## THE TREASURER'S REPORT

As the treasurer, it's your job to keep the club up to date on how they are doing financially. You can measure this by writing each of your incomes and expenses in the **Monthly Ledger** like you do in the check register. At each club meeting there should be a place on the agenda for your report. You should inform them of the beginning balance, all of the expenses paid, all of the income brought in, and then the ending balance. This should be verified with the bank statement the county 4-H association will send you each month. After the report, the club will vote to approve the report, and then this becomes part of the official records of the club and it is attached to the monthly ledger of expenses and income.

## END OF THE YEAR BOOKKEEPING

At the end of your 4-H year, there are some special things that must be done with your books. Your county 4-H agent **will** require you to submit an Annual 4-H Financial Report that reflects the current state of your club finances. The County 4-H Association will ask for this report and file the appropriate IRS Tax Return for all clubs holding their funds with the Association.

### Annual 4-H Financial Report

The Annual 4-H Financial Report is similar to an **audit**. You should complete this form and pass it along to an auditing committee for their review. An audit is where the finances are reviewed to make sure that the money was used appropriately and there are no differences between the treasurer's records and the banks records held by the County 4-H Association. The auditing committee should be composed of two club members and two adult volunteers. Clubs should complete this step at the club level even though you do not have an individual checking account.

In the back of this book, you will see a form for the Auditor's Report. As the treasurer, you should submit your records for the auditing committee's review. Out to the side you will see a list of things that need to be handed over. Once the committee has these records, they can complete the form.

After the committee has completed the report, you should send a copy of the Auditor's Report and the Annual 4-H Financial Report to the County 4-H Association and retain one copy of the report for your records.

At the end of the book, you will see a Treasurer's Summary for you to fill out. This is to certify that you have kept accurate records and to the best of your knowledge the records are correct. If club elections have been held, you should fill in who the new treasurer will be.

**Form 990-EZ** **Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
 (except black lung benefit trust or private foundation)

OMB No. 1545-1150  
**2008**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
 ► The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2008 calendar year, or tax year beginning \_\_\_\_\_, 2008, and ending \_\_\_\_\_, 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Termination  
 Amended return  
 Application pending

**C** Name of organization  
 Please use IRS label or print or type. See Specific Instructions.  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
 City or town, state or country, and ZIP + 4

**D** Employer identification number  
 \_\_\_\_\_

**E** Telephone number  
 (\_\_\_\_) \_\_\_\_\_

**F** Group Exemption Number \_\_\_\_\_

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**I** Website: \_\_\_\_\_

**J** Organization type (check only one) —  501(c) ( ) (insert no.)  4947(a)(1) or  527

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b. to line 9 to determine gross receipts; if \$1,000,000 or more

**Revenue, Expenses, and Changes in Net Assets or Fund Balances**

### Filing with the IRS

All IRS forms, unless a special club exemption is in order, will be filed for the clubs by the County 4-H Association.

# 4-H Treasurer's Record Book



## CHECKLIST

### **At the Beginning of the Year....**

- Attend 4-H Officer Training
- Meet with the finance/budget committee and your club leader and set the budget for the year.
- Review the Treasurer's Summary from the previous year.

### **Weekly...**

- Make sure that all bills are paid.
- Check to verify that all money the clubs has received has been deposited into the bank.

### **Monthly...**

- Check bank/county statements against your records.
- Prepare monthly club report.
- Compare Monthly Ledger with the Check Register to make sure they are accurate.
- Deposit all money with the County 4-H Association.
- Make sure that bills for the month have been paid and recorded.

### **At the End of the Year...**

- Have the Auditing Committee review your records.
- Complete the Audit Report and Annual Financial Report.
- Turn in Audit Reports to County 4-H Association.
- Sign over the books to the new treasurer.

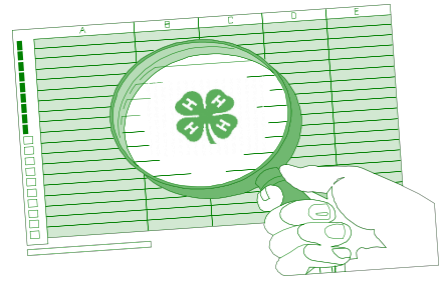


## **RECORD OF CLUB DUES**

Note: There are no official 4-H club dues, except in clubs in which members vote to pay dues. If your club has voted to do this, enter the amount paid by each member each month. Amount of dues to be paid:

Name of Member	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov	Dec.
Total Monthly Dues												

# MONTHLY LEDGER FOR INCOME AND EXPENSES

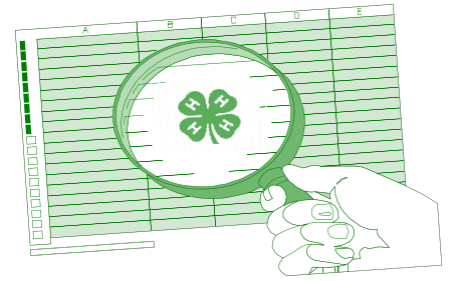


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME		\$	TOTAL EXPENSES		\$
BALANCE ON HAND AT THE BEGINNING OF THE MONTH			\$		
PLUS INCOME FOR THE MONTH			+ \$		
MINUS EXPENSES FOR THE MONTH			- \$		
BALANCE ON HAND AT END OF MONTH			= \$		

# MONTHLY LEDGER FOR INCOME AND EXPENSES

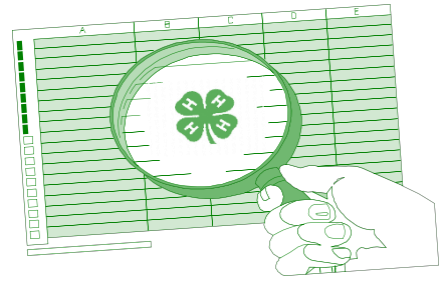


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME    \$			TOTAL EXPENSES    \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH					\$
PLUS INCOME FOR THE MONTH					+ \$
MINUS EXPENSES FOR THE MONTH					- \$
BALANCE ON HAND AT END OF MONTH					= \$

# MONTHLY LEDGER FOR INCOME AND EXPENSES

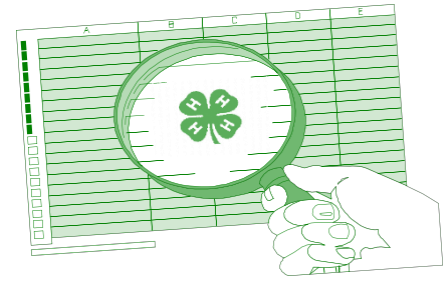


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME \$			TOTAL EXPENSES \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH				\$	
PLUS INCOME FOR THE MONTH				+ \$	
MINUS EXPENSES FOR THE MONTH				- \$	
BALANCE ON HAND AT END OF MONTH				= \$	

# MONTHLY LEDGER FOR INCOME AND EXPENSES

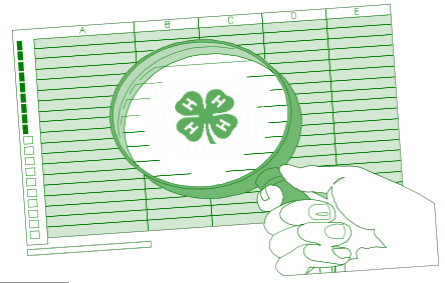


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME		\$	TOTAL EXPENSES		\$
BALANCE ON HAND AT THE BEGINNING OF THE MONTH			\$		
PLUS INCOME FOR THE MONTH			+ \$		
MINUS EXPENSES FOR THE MONTH			- \$		
BALANCE ON HAND AT END OF MONTH			= \$		

# MONTHLY LEDGER FOR INCOME AND EXPENSES

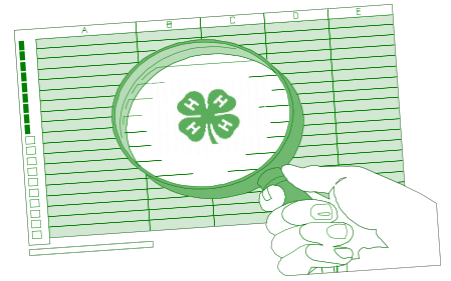


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME \$			TOTAL EXPENSES \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH					\$
PLUS INCOME FOR THE MONTH					+ \$
MINUS EXPENSES FOR THE MONTH					- \$
BALANCE ON HAND AT END OF MONTH					= \$

# MONTHLY LEDGER FOR INCOME AND EXPENSES

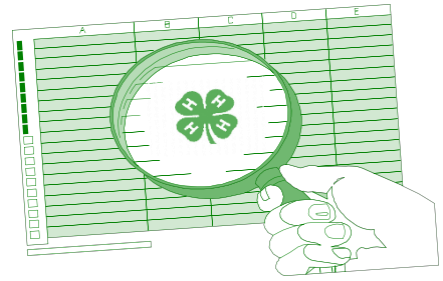


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME		\$	TOTAL EXPENSES		\$
BALANCE ON HAND AT THE BEGINNING OF THE MONTH			\$		
PLUS INCOME FOR THE MONTH			+ \$		
MINUS EXPENSES FOR THE MONTH			- \$		
BALANCE ON HAND AT END OF MONTH			= \$		

# MONTHLY LEDGER FOR INCOME AND EXPENSES



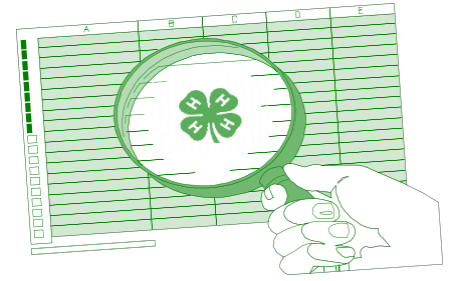
MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME \$			TOTAL EXPENSES \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH			\$		
PLUS INCOME FOR THE MONTH			+ \$		
MINUS EXPENSES FOR THE MONTH			- \$		
BALANCE ON HAND AT END OF MONTH			= \$		



# MONTHLY LEDGER FOR INCOME AND EXPENSES

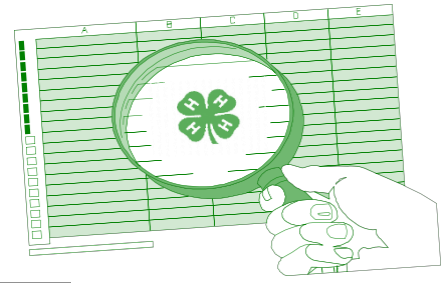


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME \$			TOTAL EXPENSES \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH				\$	
PLUS INCOME FOR THE MONTH				+ \$	
MINUS EXPENSES FOR THE MONTH				- \$	
BALANCE ON HAND AT END OF MONTH				= \$	

# MONTHLY LEDGER FOR INCOME AND EXPENSES

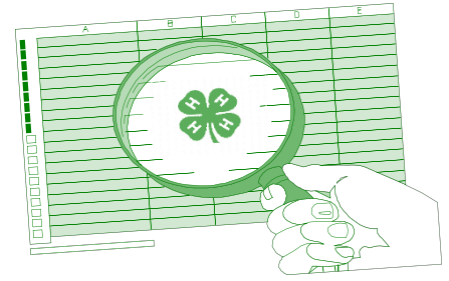


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
<b>TOTAL INCOME</b>			<b>TOTAL EXPENSES</b>		
			\$		
<b>BALANCE ON HAND AT THE BEGINNING OF THE MONTH</b>			\$		
<b>PLUS INCOME FOR THE MONTH</b>			+ \$		
<b>MINUS EXPENSES FOR THE MONTH</b>			- \$		
<b>BALANCE ON HAND AT END OF MONTH</b>			= \$		

# MONTHLY LEDGER FOR INCOME AND EXPENSES

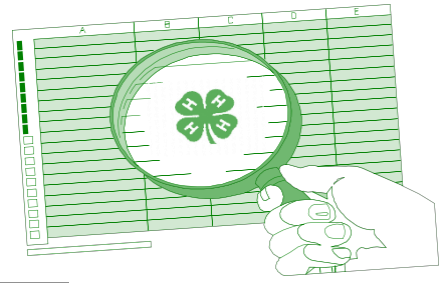


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME \$			TOTAL EXPENSES \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH				\$	
PLUS INCOME FOR THE MONTH				+ \$	
MINUS EXPENSES FOR THE MONTH				- \$	
BALANCE ON HAND AT END OF MONTH				= \$	

# MONTHLY LEDGER FOR INCOME AND EXPENSES

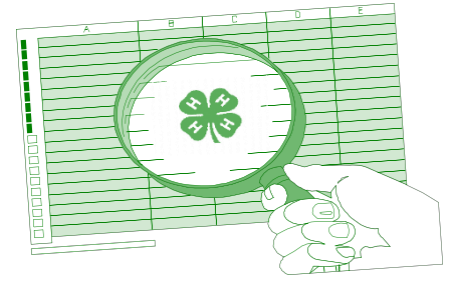


MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME		\$	TOTAL EXPENSES		\$
BALANCE ON HAND AT THE BEGINNING OF THE MONTH			\$		
PLUS INCOME FOR THE MONTH			+ \$		
MINUS EXPENSES FOR THE MONTH			- \$		
BALANCE ON HAND AT END OF MONTH			= \$		

# MONTHLY LEDGER FOR INCOME AND EXPENSES



MONTH: \_\_\_\_\_

BEGINNING BALANCE: \$ \_\_\_\_\_

CASH RECEIVED (INCOME)			CASH PAID OUT (EXPENSES)		
DATE	SOURCE	AMOUNT	DATE	SOURCE	AMOUNT
TOTAL INCOME \$			TOTAL EXPENSES \$		
BALANCE ON HAND AT THE BEGINNING OF THE MONTH				\$	
PLUS INCOME FOR THE MONTH				+ \$	
MINUS EXPENSES FOR THE MONTH				- \$	
BALANCE ON HAND AT END OF MONTH				= \$	

# CHECK REGISTER

Beginning Date: \_\_\_\_\_ Beginning Balance: \_\_\_\_\_

If your account is with the County 4-h Office, use this register to keep a record of your check requests and reconcile it with the statement from



Check	Date	Description	Payment	Deposit	Balance
Ending Balance:					_____

# CHECK REGISTER



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

Beginning Balance: \_\_\_\_\_

Check	Date	Description	Payment	Deposit	Balance
Ending Balance: _____					

# ANNUAL 4-H CLUB FINANCIAL REPORT



CLUB: \_\_\_\_\_

TREASURER: \_\_\_\_\_

CLUB LEADER'S NAME: \_\_\_\_\_

## I. Treasurer's Report

A. Treasurer's book is complete Yes\_\_\_ No\_\_\_

## II. Statement of Annual Income and Expenses

A. Account Opening Balance as of \_\_\_/\_\_\_/\_\_\_

B. Opening Balance \$\_\_\_\_\_

C. Total Income for the Year \$\_\_\_\_\_

D. Total Cash Available for the Year (B+C) \$\_\_\_\_\_

E. Total Expenses for the Year \$\_\_\_\_\_

F. Ending Balance (D-E) \$\_\_\_\_\_

G. Ending Balance as of (date you completed this form) \_\_\_/\_\_\_/\_\_\_

## TREASURER'S STATEMENT:

I have completed this record book for 4-H year beginning on \_\_\_/\_\_\_/\_\_\_ and ending on \_\_\_/\_\_\_/\_\_\_ to the best of my knowledge. All transactions have been in keeping with the club's budget goals and policies.

Treasurer's Signature \_\_\_\_\_

Date \_\_\_\_\_





# AUDITOR'S REPORT

(Committee of two or more members and two 4-H volunteers.)

The Treasurer's book has been examined on \_\_\_\_\_ and found to be correct after the following adjustments or changes were made:

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(Write NONE if the book is correct )

After reviewing the "Annual 4-H Club Financial Report ," the "Monthly Ledgers for Income and Expenses," the "Check Register," and other club records, we have found that all transactions have been made in keeping with the club's budget, goals, and policies.



Auditing Committee (signatures

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This form, along with the Annual 4-H Financial Report should be submitted to the County 4-H Office by \_\_\_\_\_.  
(Date)

# Glossary of Financial Terms



**Account Balance:** the total amount of money in an account after adding all money received and subtracting all money paid out from the beginning amount in the account.

**Annual 4-H Financial Report:** a yearly report that provides a summary of the club's use of funds during the year. This report should be reviewed by the auditing committee.

**Auditing Committee:** review the annual financial report, compares the club's ending balance to the bank statement and checks to make sure the amount of expenses and income recorded by the treasurer is correct.

**Bank Statement:** a monthly report from your bank that lists all of the deposits made and funds taken out during the month. This should be compared with your monthly ledger and check register for accuracy.

**Bills:** notices of money owed normally sent and received through the mail (examples - phone bill and a bill at a restaurant which is not delivered by mail but given to you by your waiter or waitress).

**Budget:** a yearly plan of the club's income and expenses. Income should always equal or be slightly over the amount of expenses you have during the year. This budget should be written by the club treasurer with help from the club's budget committee, president, and club leader.

**Check:** a piece of paper given to an account holder (your 4-H club) by the bank so that your club can use it to pay a bill or buy an item; it has the same value as cash.

**Check Register:** an ongoing list of funds you receive and pay out. This allows you to keep a running balance of how much is in the club's account.

**Club Account:** where the club's money is kept; the club may add money to their account or take some out to spend on activities or projects.

**Deposit:** bringing any money the club has earned or received to the bank for the bank to put in the club's account.

**Endorse:** to sign the back of a check in order for it to be deposited into your club's account. When you endorse the check, you should write "For Deposit Only" and your club's name, and then sign it. Your club may have a stamp for this purpose.

**Expense:** money that the club spends on projects, activities, or on purchasing items; this amount of money is taken out of the club account by either writing a check or taking cash out of the club account.

**Funds or Treasury:** the amount of cash available for the club to use on a project or activity; the club's funds or treasury is usually kept in a club bank account.

**Income:** money earned or received by the club from a fund-raiser or donations; this money should be deposited into the club account.

**IRS Report:** An IRS form (990 EZ) that must be filled out every year. It must reflect all income received during the 4-H year. This must be filed within 5 months of the close of your program year.

**Monthly Ledger:** a monthly account of all income and expenses in detail. This should be used as a basis for giving your monthly report at each club meeting.

**Receipt:** written form recording the amount of money that was received from a fund-raiser, club dues, or some other type of income.

## FLORIDA 4-H TREASURER'S BOOK REFERENCES:

### Duties of the Treasure -

- 1) Texas Agricultural Extension Service "4-H Club Treasurer's Record Book" (page 1)
- 2) Michigan 4-H "Treasurer's Record Book" (page 1)

### Duties during the 4-H Year -

Texas Agricultural Extension Service "4-H Club Treasurer's Record Book" (page 1 & 2)

### Handling Money -

Texas Agricultural Extension Service "4-H Club Treasurer's Record Book" (page 2 & 4)

### Your Club Budget and Club Budget Outline - Taken directly from:

Alachua County 4-H Club Treasurer's Book (page 6 & 7)

### Fund-raising -

Alachua County 4-H Club Treasurer's Book (page 8 & 9)

### Monthly Financial Charts -

Alachua County 4-H Club Treasurer's Book (page 24)

### Summary and Auditor's Report -

Texas Agricultural Extension Service "4-H Club Treasurer's Record Book" (page 12)

## SUMMARY

Date \_\_\_\_\_

**Bank account is in:**

\_\_\_\_\_ **County 4-H Association**

***I certify that this Treasurer's Book contains a correct statement of receipts and expenses of the club.***

\_\_\_\_\_  
**Club Treasurer's Signature**



The Florida 4-H Treasurer's Manual & Record Book was developed by Joy Jordan, associate professor and 4-H Youth Development specialist, Mary Thomas and Tiffany Browning, 4-H project assistants, Department of Family, Youth and Community Sciences, University of Florida, Institute of Food and Agricultural Sciences. Original publication date June 2002. Revision publication dates December 2009, March 2012

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COOPERATIVE EXTENSION SERVICE, UNIVERSITY OF FLORIDA, INSTITUTE OF FOOD AND AGRICULTURAL SCIENCES, Millie Ferrer-Chancy, Interim Director, in cooperation with the United States Department of Agriculture, publishes this information to further the purpose of the May 8 and June 30, 1914 Acts of Congress; and is authorized to provide research, educational information and other services only to individuals and institutions that function without regard to race, color, age, sex, disability or national origin. The information in this publication is available in alternate formats. Single copies of extension publications (excluding 4-H and youth publications) are available free to Florida residents from county extension offices. Information on copies for out-of-state purchase is available from IFAS-Extension Bookstore, University of Florida, PO Box 110011, Gainesville, FL 32611-0011. Information about alternate formats is available from IFAS Communication Services, University of Florida, PO Box 110810, Gainesville, FL 32611-0810. This information was published June 2002 as 4HGCR02 (DLN 4H012). Revisions issued December 2009 and March 2012. Florida Cooperative Extension Service.