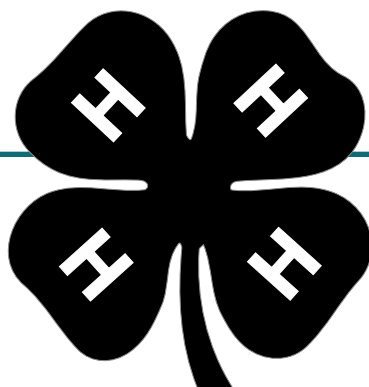




Texas Agricultural Extension Service
The Texas A&M University System

4-H 1-5.013
8-99



4-H Club Treasurer's Record Book

County _____

Name of Club _____

Name of Club Treasurer _____

Year _____

Treasurer's Record Book

Duties of the Treasurer

- Keep an accurate account of:
 - ✓ all money received and its source.
 - ✓ all money paid out. Show to whom and for what the money was paid.
- Pay money out of the treasury only as approved by the club.
- Pay all bills promptly and by check if possible. Get a sales slip marked "paid" or a receipt for all bills you pay in cash.
- Deposit to the club account in a local bank all money as soon as possible after receipt.
- Give receipts for all money received by the club.
- Be sure to fill out the stub as well as the receipt to have an accurate record.
- Give a financial report at each meeting. You are responsible for the club funds until a successor is elected and the club bank account has been transferred.
- Give complete and accurate records to your successor at the end of the year.
- Serve on the finance committee. The treasurer is usually chairman of the committee.
- Attend 4-H officer training school if one is held in your county.

Beginning the 4-H Year

- Keep a record of the club finances on pages provided in this book.
- Receive the club funds and records from the previous treasurer. The previous year's financial records should have been checked by the auditors' committee of the club. Check to see that the amount of money you receive agrees with the previous treasurer's report. If the records are incomplete, suggest to your leader that the outgoing treasurer, leaders, and you get together to straighten out the records. Do not accept incomplete records.
- On the *Record of Club Finances*, write on the line, "Balance carried over from previous year" the amount of money in the club treasury when you received the records from the previous treasurer (page 6).
- Obtain a signature card from the bank in which the club funds are deposited. Sign the card and leave it at the bank. Sign all checks the same way you sign the signature card. The usual signature is the name of your club, with your signature as treasurer below. Be sure the account is in the name of your 4-H Club.
- Early in the year, suggest to the club that a finance committee be appointed to make a budget for the year. When the budget has been approved by the club, copy it in the space provided on page 5.



Preparing for Each 4-H Meeting

- Have a complete and up-to-date financial record.
- List all receipts and expenditures since the last meeting.
- Calculate the new balance.



At the 4-H Meeting

- Present bills, if any, received during the previous month. Some additional bills may be presented at the meeting by members and leaders.
- Be sure the club takes action on all bills presented. When presenting a bill, you may make the motion to pay the bill. You can give your monthly financial report at 4-H Club meetings in the following manner.

Sample Financial Report

Our 4-H Club had \$_____ at the end of last month. I have received \$_____ in dues and \$_____ from _____ making a total receipt of \$_____. This, added to our balance, makes a total of \$_____. We spent \$_____ for _____, \$_____ for _____, etc., making total expenses of \$_____. This leaves a balance of \$_____ today.



COLLECT BILLS AT MEETINGS

After the 4-H Meeting

- Promptly pay any bills approved by the club. Do this within 30 days if possible. This will help keep a good credit rating for your club.

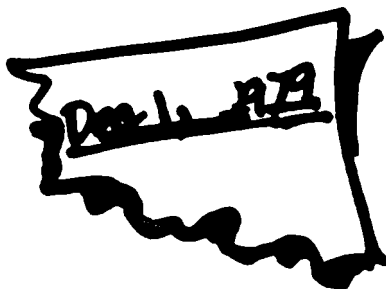
At the Close of the 4-H Year

- Complete your financial records. Calculate the balance on hand and record it on the line "Balance carried over to next year" in the *Record of Club Finances* on page 11.
- Complete the summary for the year on page 12.
- When the Auditor's Committee has checked your records, give them to your successor and transfer the bank account.

Writing a Check

The check register should be filled out first with the check number, date, amount, name of the payee (the person to whom the check is written) and purpose of the payment. The check register also should show the old balance after the preceding check was written and the new balance after the amount of the current check has been deducted. The check register should also show deposits made since the preceding check was written.

- Number the checks (if they are not already numbered) in the upper right-hand corner.
- Date the check the day it is written.
- Write the name of the payee in the space provided after the words, "Pay to the Order of."
- The amount of the check should be written twice, once in figures and once in words.



DATE EACH CHECK



Write the figures close to the '\$' sign. Write the words starting at the extreme left side. Write in lower left corner what the check is for.

- ✓ Put the name of your club and your signature on the bottom line on the check. Always sign your name the same way on the checks as you did on the signature card.
- ✓ Avoid erasures or changes in writing checks. If a mistake is made in writing a check, the check should be destroyed and a new one written. In such cases, mark the check register "void" for that check number and be sure that the check on which the mistake was made is torn into bits so that no one can make use of it.
- ✓ It is a poor business practice to sign a check without the amount indicated. If a purchase needs to be made before the 4-H meeting, the leader or member who makes the purchase should charge it to the club or pay cash for it and bring you a copy of the sales slip marked "paid."
- ✓ The numbers at the bottom left-hand corner are used for machine sorting at the bank, so always use the checks and deposit slips with the club's number on them.

Deposits

When you make a bank deposit, make two copies of the deposit slip. The bank will keep one copy and you should keep the other copy. Be sure to put the date on the deposit slip. Write the name of your 4-H Club and your name as treasurer. In making out a deposit slip, you will see spaces to enter the following:

- ✓ currency
- ✓ coin
- ✓ checks listed separately.

Bank Statements

Bank statements are prepared once each month. Compare the statement with the check register. If any error is found, take the statement and your register to the bank and ask that they be checked.

Service Charge

Most banks have a service charge for handling an account. If your club is charged a service charge, there will be a deduction on the bank statement. The amount of the service charge should be shown as an expenditure on the *Record of Club Finances*.

In your records, handle the service charge just as if it were a check. Enter the amount in the check register and deduct it from the balance as you do for a check.

Record of Club Finances

On the *Record of Club Finances* for each month, give enough detail so that the records are clear to everyone. Show to whom the money was paid as well as what it was paid for. Use more than one line if necessary.

When a bill is paid, write on the bill the date the bill was paid and the check number. Keep all check registers, checks, bank statements, deposit slips and receipted bills in manila envelopes.

If you need help with your treasurer's records, ask your leader to assist you.



RECORD ALL DEPOSITS



Local 4-H Club Budget

A tentative budget should be made by the finance committee or by the officers and leaders at the beginning of the 4-H year, or as soon as possible after a new club is organized. The tentative budget should be read to the club at the next meeting, discussed, and approved. It should then be written on this page.

_____ Budget
Year

Receipts

(List means to be used for raising money, probable date of event, and probable receipts.)

Event	Date	Estimated Receipts
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____
6. _____	_____	\$ _____
7. _____	_____	\$ _____
8. _____	_____	\$ _____

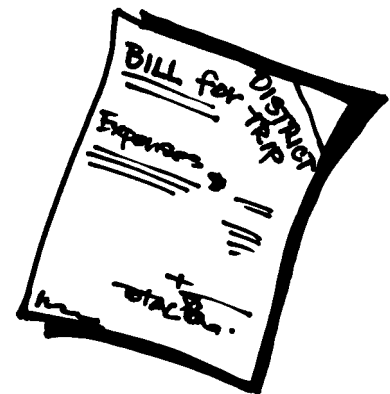


RECEIPTS=INCOME

Expenses

(Include trips to camp, round-up, leaders' conference, music appreciation material, recreation equipment or other supplies, refreshments for parties, material for booth exhibits, postage, Texas 4-H Foundation membership or share, etc.)

Need	Date	Estimated Expenses
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____



BILLS=EXPENSES



Summary

Date _____

Bank account is in _____ Bank

(address)

and the bank book is in possession of _____

This is to certify that the foregoing is a correct statement of receipts and expenses of the club.

Signed _____

Treasurer

Auditor's Certificate

(committee of two or more members and one leader)

The treasurer's book has been examined on _____ and found to be correct.

(date)

Auditing Committee

Date _____

This is to certify that I have received the money as noted in this report from

Signed _____

Incoming Treasurer



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