

# Wyoming 4-H Club Treasurer's Handbook



**YEAR** \_\_\_\_\_

**CLUB NAME:** \_\_\_\_\_

**CLUB TREASURER:** \_\_\_\_\_

**KEY LEADER:** \_\_\_\_\_

**COMMUNITY :** \_\_\_\_\_

**COUNTY:** \_\_\_\_\_

## CLUB OFFICERS

**PRESIDENT:** \_\_\_\_\_

**SECRETARY:** \_\_\_\_\_

**HISTORIAN:** \_\_\_\_\_

**REPORTER:** \_\_\_\_\_

# TABLE OF CONTENTS

<b>Duties of Club Treasurer</b> .....	<b>1</b>
<b>Instructions</b> .....	<b>2</b>
Getting Started .....	2
What Your Records Will Include .....	2
Club Ledger Example .....	3
Example Check, Checking Account Register and Receipt .....	4
Setting Up The Club's Bank Account and Signature Cards .....	5
<b>Income and Fund-raising</b> .....	<b>6</b>
Receiving Money .....	6
Depositing and Recording Money .....	7
Fund-raising Guidelines and Accepting Gifts .....	8
Fund-raising Request Form Example .....	9
<b>Spending Money</b> .....	<b>10</b>
How to Write a Check and Complete a Bank Register .....	10
Completing the Ledger .....	11
Property .....	11
<b>Reporting to Your Club</b> .....	<b>12</b>
What To Do Monthly .....	12
Reconciling Your Bank Account .....	12
Preparing a Monthly Report .....	13
<b>Finishing for the Year</b> .....	<b>14</b>
Inventory Report .....	14
Annual Report .....	14
Club Audit .....	14
Submitting Your Treasurer's Book .....	14
<b>October</b> .....	<b>15</b>
<b>November</b> .....	<b>17</b>
<b>December</b> .....	<b>19</b>
<b>January</b> .....	<b>21</b>
<b>February</b> .....	<b>23</b>
<b>March</b> .....	<b>25</b>
<b>April</b> .....	<b>27</b>
<b>May</b> .....	<b>29</b>
<b>June</b> .....	<b>31</b>
<b>July</b> .....	<b>33</b>
<b>August</b> .....	<b>35</b>
<b>September</b> .....	<b>37</b>
<b>Chart of Accounts</b> .....	<b>39</b>
<b>Annual Inventory Report</b> .....	<b>40</b>
<b>Annual Financial Report</b> .....	<b>41</b>
<b>Fund-raising Form</b> .....	<b>42</b>
<b>Audit Form</b> .....	<b>43</b>

## **Treasurer's Manual**

### **DUTIES OF CLUB TREASURER**

The treasurer is responsible for handling the club's money. You will:

- ✓ Receive all money for the club.
- ✓ Write receipts and checks.
- ✓ Deposit money in the club's bank account.
- ✓ Pay out money only when approved by the club.
- ✓ Keep a record of the money amount received and spent. Use the ledger sheets.
- ✓ Keep receipts for all expenditures.
- ✓ Submit any fund-raising request forms.
- ✓ Submit a club account declaration sheet.
- ✓ Report on the money received and paid out, and the amount of money on hand at club meetings.
- ✓ At the end of the year, turn in your treasurer's handbook, plus all bills, receipts, and canceled checks to an auditing committee before the annual business meeting (or final meeting). The auditors certify the accuracy of the report and submit it to the club. The president puts the question of adopting the audit report to the club, which approves the treasurer's report.
- ✓ Prepare a financial summary for the year using the Annual Financial Report found on page 41.
- ✓ Complete an Annual Inventory Report for your club using page 40.

The purpose of this manual is to provide a guide and everything you will need to be a successful 4-H club treasurer. The skills you will learn from being a treasurer will be a benefit to you throughout your life-time.

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# **SECTION 1: INSTRUCTIONS**

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## **GETTING STARTED**

If your club is new, and you are the first treasurer, you will need to open a bank account, and obtain an IRS Employer Identification Number (EIN). The form needed to obtain this number can be received in the Extension office. When setting up your account, you should require each check or withdrawal to require two signatures.

If you are the newly elected treasurer for this year, you will need to change the signature cards at the bank and review last year's club treasurer records.

### **FIRST STEPS AS A TREASURER**

- Set-up the bank account and signature cards (requiring two signers).
- If you are a new club setting up a bank account, you will need to obtain an IRS Employer Identification Number (EIN). Ask the Extension office for help with obtaining your EIN.

## **WHAT YOUR RECORDS WILL INCLUDE**

Your club records should include the following:

### ■ **Chart of accounts**

The chart of accounts (see page 39) should list all accounts the club has including checking, and savings. Be sure to state exactly how the club name appears on the account, which financial institution the account is with, and who can sign on the account.

### ■ **Club ledger**

The club ledger is where you record any income the club has (money paid to the club) and any expenses (money paid out). The ledger should have an entry for anything recorded in the checkbook each month including all deposits, withdrawals, and checks written. (See example 1.1)

The information should include:

- ★ The date of the expense or income
- ★ Who was paid or who paid the money
- ★ Purpose
- ★ Account
- ★ Amount
- ★ Receipt for each expenditure

### ■ **Checks**

Checks are issued by your bank. Keep all of them locked up in a safe and secure place. For every check written, you will need to keep a receipt to attach to the monthly expenses. (See example 1.2)

# INSTRUCTIONS

## EXAMPLE 1.1 -- Club Ledger

4-H Club Ledger					
Club Name: _____	Opening Account Balance	\$	_____		
Location: _____	Plus Cash on Hand	+	_____		
Month: _____	Year: _____	Total Opening Balance	=	_____	
<b>INCOME</b>					
Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	_____
<b>EXPENSES</b>					
Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	_____
Income	\$	_____			
Expenses	-	_____			
Closing Balance	=	_____			
Cash on Hand	+	_____			
<b>Total Closing Balance</b>	<b>=</b>	_____			

**NOTE**

# INSTRUCTIONS

## Example 1.2 –Example Check

<b>4-H Club Name</b> 228 9 <sup>th</sup> St. Evanston, WY 82930	Date: <u>February 6, 2005</u>	101	
Pay to the Order of <u>Valley Feed</u>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px 5px;">\$ 15.35</td> </tr> </table>	\$ 15.35	
\$ 15.35			
Fifteen dollars and 35/100 _____ Dollars			
<b>Bank's Name Appears Here</b>	Club Treasurer Signature _____		
Memo <u>Herdsmanship Supplies</u>	Adult Signature _____		

## Example 1.3 -- Checking Account Register

Checking Account Register									
Record all charges and deposits that affect your account									
Check	Date	Description	Debits		Deposit		Code	Balance	
		Beginning Balance						29	00
101	2/6	Valley Feed	15	35				15	35
	2/26	Deposit			36	00		51	35

## Example 1.4 -- Receipt

Wyoming 4-H Program Receipt			
125 Center, Laramie, WY 82071 (307) 555-1212			
Cash or Check No. _____		Date _____	
Name _____			
Address _____			
Quantity	Description	Price	Amount
5	Wreaths	\$18.00	\$90.00

# INSTRUCTIONS

## ■ Check register

The check register is the book the bank gives you with your check order. This is used to keep a running balance of your account. Every time a check is written or money is deposited, it is recorded in the check register as well as the club ledger. (See example 1.3)

## ■ Receipt book

A receipt book can be purchased at a department or office supply store. If a donation is made to the club, be sure to provide the donor with a receipt, as all donations to 4-H are tax deductible.

### REMEMBER:

- Do not give checks to someone who is not authorized to sign checks.
- Do not sign blank checks.
- Do not sign checks written to yourself.

## SETTING UP THE CLUB'S BANK ACCOUNT AND SIGNATURE CARDS

Each 4-H club is allowed to have only one checking (ending balance not to exceed \$1,000) and one savings account (ending balance not to exceed \$2,000). All excess funds should be spent on club functions or handled through the County 4-H Council or 4-H Foundation.

- The account requires two signatures from two unrelated individuals to write checks or withdraw funds. If possible, one signature should be a youth's and one should be an adult's.
- Whether you are taking over for last year's treasurer or opening a new account, you will need to get a new bank signature card. Most anytime you change, add or delete a signature on your account, you will need a copy of your club's last minutes stating who is authorized to sign checks or withdraw money. Some banks may require a letter from the club's president or adult club leader to make the changes.
- Always keep a copy of your club's signature card with your bank statements so that, if needed, someone outside the club will know who is an authorized signer.
- Your club needs to have their own Employer Identification Number (EIN) which you will need to open a new account. This EIN is also known as a Federal Tax Identification Number. In order to obtain an EIN, you will need to complete an SS4 form which you can obtain at the County Extension Office. You will need to provide the County Extension Office with a copy of your application and the letter from the IRS stating your club's number.

**4-H Clubs are required to have two unrelated individuals (one youth and one adult) sign any checks or money withdrawal slips.**

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# ***Income and Fund-raising***

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## **INCOME and FUND-RAISING**

**WHAT YOU WILL DO IN THIS SECTION:**

- ★ Learn how to receive cash and other payments.
- ★ Learn how to deposit and record money.
- ★ Learn what you can and cannot accept.

As the 4-H club treasurer, you will be responsible for receiving and keeping track of all funds the club will receive. These could be from fund-raising efforts or for activity payments, etc. No matter what the purpose of the funds received, please keep in mind the following:

- If you are receiving money at a fund-raiser or other public event, use a cash box that can be locked. This keeps the cash in a safe place where it can not be stolen.
- Whenever possible, write a receipt to the person or business that made the contribution to your club. Many contributions can be tax deductible.
- Never leave cash unattended. Someone you can trust should always be there to watch it.
- All money should be deposited in the bank within five days of receiving it.

## **RECEIVING MONEY**

- A. If payment is received in check form, be sure the check is completed correctly including amount, date, and signature of the person writing it. Write the person a receipt. Never accept two-party checks (these are checks that are written to someone else and signed on the back by the person).
- B. If you are receiving cash, keep it in a secure place; it can be easily misplaced. Count out the money as you receive it as a way to double check the amount you receive. Also, if there is change due, be sure to count it back to the person paying you. Write the person a receipt.
- C. When writing receipts, use a carbon copied receipt book. This way you will have a record of the transaction for your own records. Use a numbered receipt book as all receipts should be accounted for. If you make a mistake on one, do not tear it out and throw it away– write void on it instead. If a receipt is not possible, have an adult count the money received to verify it is correct.



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# ***Income and Fund-raising***

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## **FUND-RAISING GUIDELINES**

All clubs are required to complete a fund-raising request form for any efforts they anticipate earning more than \$50.00. The fund-raising request form can be obtained from the club's key leader, or from the Extension Office.

- This form must be submitted **before** the fund-raiser takes place and must be approved at a 4-H Council meeting or by a 4-H Council Officer.
- After the fund-raiser has taken place, a follow-up report must be provided to the 4-H Council stating the exact amount raised and what it will be used for.
- Money raised in the name of 4-H must be used for 4-H programs, activities and events. Funds cannot be used for personal gain.

### **Accepting Gifts**

Anything that is given to your club, whether it be money or tangible items, must be documented in the club's next monthly meeting minutes. Money and property are considered gifts if they are given to the club as a charitable donation. This means the club can use the gifts anyway they would like.

If you are seeking a gift from a particular company or person, remember you are required to complete the fund-raising form just as if you were doing a fund-raiser project. This form must be approved by the 4-H Council prior to seeking the donation.

If a tangible item is donated to the club, it becomes part of the club's inventory record, and it must be recorded on the club inventory form (see page 40). If the club decides to dispose of the item, note as such on the inventory form and in the club's monthly minutes.

Gifts in monetary form must be deposited in the club's account, and recorded in the club's ledger, noting the person or businesses making the donation/gift.



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# Spending Money

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## SPENDING MONEY

The next thing you need to do is pay the expenses for your club. All expenses must be approved at a monthly club meeting. This will take planning from you to get them approved and paid for in a timely manner. If a project was approved at a club meeting, you are allowed to pay expenses associated with the project; otherwise, you are required to wait until the next meeting to pay the expense.

A simple rule to remember when paying for anything is the “5 W’s”:

- ★ Who am I paying?
- ★ What is the amount?
- ★ When did I pay for it?
- ★ Why did I pay for it?
- ★ Where did the money come from to pay for it?

### WHAT YOU WILL DO IN THIS SECTION:

- ★ Learn to write a check and complete a bank register.
- ★ Learn how to show what you paid for.
- ★ Learn to complete your accounting records.

### How To Write a Check and Complete a Bank Register

1. Anytime you spend money, try to write a check so there is a way to track the transaction. Cash withdrawals should only be made with savings accounts. Once you have written a check, be sure you record the check in the check register and the club ledger.
2. To pay out any amount, you must have a receipt (cash register receipt, bill or statement) from the person or business you are paying.
3. Before paying any bill, be sure you have enough money in the checking account to cover the check.
4. Never have someone related to you sign the same check you did. Someone other than a relative must be the second signer.
5. You are required to prove what you paid for. On the receipt or bill you are paying write the following:
  - ★ The check number.
  - ★ The reason you paid the bill.
  - ★ If a name does not appear on the bill, write the person’s or business’s name on it.
  - ★ The date you paid the bill.
  - ★ Write paid on the receipt.

Be sure to keep all receipts together in an envelope, or some other keeper so that you will have all the receipts together when your treasurer’s book is audited at the end of the year.

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# ***Spending Money***

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## **Completing the Ledger**

Whenever you pay for something or receive money, you will need to record it in the ledger. It gives you a place to keep a record of what you have spent and what you have received.

To complete the ledger, you should:

- ★ Record everything you recorded in the check register.
- ★ Total the expenses and income.
- ★ Compare the ledger with the check register and the receipts to make sure you have all your records in balance. This is called reconciliation.

## **Property**

When your club purchases something it will use again, it is called “property.” You are required to record it on your club’s inventory record. Anything that costs \$25 or more should be included in this inventory list. Even if the item was given to you as a gift, you must record it on the inventory list.

Your inventory list should include:

- ✓ The name and description of the item.
- ✓ Date purchased or received.
- ✓ Amount paid for it or declared value.
- ✓ Where is the item housed– such as the name and address of the member storing it.

When you sell the property, record the amount you sold it for and when you sold it. Any cash received for the item must be deposited and recorded in the check register and club ledger.

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# ***Reporting To Your Club***

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## **REPORTING TO YOUR CLUB**

### **WHAT YOU WILL DO IN THIS SECTION:**

- ★ Reconcile your bank statement.
- ★ Prepare a monthly report.
- ★ Prepare the annual report.

### **What To Do Monthly**

Before each meeting you will have to make sure you:

1. Reconcile your bank account
2. Prepare a monthly report

### **Reconcile Your Bank Account**

The bank will send you a monthly statement for every account your club has. It will show what the bank has on record for all deposits made and checks written for that month. You will need to go back through your records for the month and make sure your records match the bank records. When you are doing this, you are “reconciling” the account.

1. The statement will show all checks and deposits that have “cleared” for the month. A check is cleared once it has been received by the bank, recorded and charged to your account. If you write checks toward the end of the month, it is possible that all of the checks may not clear in the same month as they were written. You will need to make a record of these “outstanding” checks, that is, checks that have not cleared your account.

Compare each item on your bank statement with the entries written in your check register. Make sure the amount of the checks match the amount charged to your account by the bank. Make a check mark in the register next to each cleared check to show you have verified that the two amounts match.

2. Compare each deposit to make sure your check register matches the bank statement. Make a check mark next to each deposit that matches the check register to the bank statement. If you have made deposits that do not have check marks next to them, these are deposits that have not “cleared.” You will need to make a record of these “outstanding” deposits, that is, deposits that have not cleared your account.
3. If the bank charged you for any fees, write the fee amount in the register and subtract it from your account balance.

# Reporting To Your Club

4. Add up the checks that have not cleared or do not have a check mark next to them.
5. Add up the deposits that have not cleared or do not have a check mark next to them.
6. At the beginning of the bank statement, you should find an amount that shows what your remaining balance in the account balance. Write that down.
7. Add your deposits to the balance amount.
8. Subtract the total for all checks that have not cleared.
9. The new total should match your check register amount.

If the balance is different, you need to first go back and check your math. If you still have a difference that you cannot figure out, ask your key leader for help. If they cannot find the error, they can contact the bank for you to figure it out.

## Example 1.7 – Checkbook Balancing/Reconciling Form

Checkbook Balancing/Reconciling Form					
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:	
Date	Amount	Check #	Amount		
				1.) Ending balance from your bank statement	\$ _____
				2.) Add total of outstanding deposits	+ _____
				3.) Subtract total of outstanding checks	- _____
				4.) New balance (should equal checkbook balance)	\$ _____
<b>Total</b>		<b>Total</b>			

### Preparing a Monthly Report

Each month you will need to share with your club how much money they have spent and how much they have received, as well as an ending balance. The information compiled on the monthly ledgers will provide you with this information, so be sure to have these completed before attending your monthly meeting.

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# ***Finishing For The Year***

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## **FINISHING FOR THE YEAR**

### **WHAT YOU WILL DO IN THIS SECTION:**

- ★ Learn to prepare your annual report.
- ★ Learn what to do for the 4-H Council review.
- ★ Prepare to turn your records over to next year's treasurer.

Before you complete your year as club treasurer, you need to complete a yearly report to show club members how much money they earned and how much they have spent. These reports will also aid the 4-H Council when they audit your club at the end of the year.

Be sure the following reports are up-to-date:

1. **Inventory report** - double check your inventory list to make sure the club still has all of the items listed on the report. This will be the record you turn over to the next treasurer and place on file at the Extension Office.
2. **Annual report** - this report sums up what the club had for income and expenses over the last year.
  1. Fill in your expenses and incomes for each month, and then total both of them.
  2. Add your beginning balance from the first of the year to all the deposits you made.
  3. Now subtract all of your expenses (receipts).
  4. The remaining total should equal what you show for your last monthly report.
3. **Club audit** - at the end of the year, the club needs to have an auditing committee of two adults who are not leaders in the club to review the club's financial records. This committee will sign off that the amount of money on-hand agrees with the balances as stated in the treasurer's book. They will also certify that all transactions are being completed with two signatures, that the club inventory record has been updated, there are receipts for each expenditure, and deposits have been made properly. After the committee has audited the books, the 4-H Council treasurer will verify the information and sign-off on the audit form.
4. **Submit your treasurer's book to the Extension Office** - when you complete the year, you will need to submit your treasurer's book, all receipts, and bank statements from the beginning and end of the year. The 4-H Council will complete a review of your records and then return the items to your key leader.

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

NOTE
Keep the following with this report:
<ul style="list-style-type: none"> <li>■ Bank statements</li> <li>■ Receipts for income</li> <li>■ Receipts for expenses</li> <li>■ Canceled checks</li> </ul>

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks



**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks



**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

NOTE
Keep the following with this report:
<ul style="list-style-type: none"> <li>■ Bank statements</li> <li>■ Receipts for income</li> <li>■ Receipts for expenses</li> <li>■ Canceled checks</li> </ul>

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

<b>NOTE</b>
Keep the following with this report: <ul style="list-style-type: none"> <li>■ Bank statements</li> <li>■ Receipts for income</li> <li>■ Receipts for expenses</li> <li>■ Canceled checks</li> </ul>

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

### 4-H Club Ledger

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

### 4-H Club Ledger

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance = \_\_\_\_\_**

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

<b>NOTE</b>
Keep the following with this report: <ul style="list-style-type: none"> <li>■ Bank statements</li> <li>■ Receipts for income</li> <li>■ Receipts for expenses</li> <li>■ Canceled checks</li> </ul>

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks

Checkbook Balancing/Reconciling Form				
Outstanding Deposits (Not included in your statement)		Outstanding Checks (Not included in your statement)		Steps:
Date	Amount	Check #	Amount	
				1.) Ending balance from your bank statement
				\$ _____
				2.) Add total of outstanding deposits
				+ _____
				3.) Subtract total of outstanding checks
				- _____
				4.) New balance (should equal checkbook balance)
				\$ _____
<b>Total</b>		<b>Total</b>		

**4-H Club Ledger**

Club Name: \_\_\_\_\_ Opening Account Balance \$ \_\_\_\_\_  
 Location: \_\_\_\_\_ Plus Cash on Hand + \_\_\_\_\_  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Total Opening Balance = \_\_\_\_\_

**INCOME**

Date	Receipt	From	Purpose	Amount	
Total Income For Month				\$	

**EXPENSES**

Date	Check	To	Purpose	Amount	
Total Expenses For Month				\$	

Income \$ \_\_\_\_\_  
 Expenses - \_\_\_\_\_  
 Closing Balance = \_\_\_\_\_  
 Cash on Hand + \_\_\_\_\_  
**Total Closing Balance** = \_\_\_\_\_

**NOTE**

Keep the following with this report:

- Bank statements
- Receipts for income
- Receipts for expenses
- Canceled checks



# CHART OF ACCOUNTS

for year \_\_\_\_

<b>Club Name:</b>	
<b>Club Leader:</b>	
<b>EIN Number:</b>	

Our club does not have any financial accounts.

## Account #1

<b>Account Type:</b>	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>Account Number:</b>	
<b>Name of club as it appears on bank account.</b>	
<b>Address as it appears on bank account.</b>	
<b>List (print) all current signers on bank account.</b>	
<b>Bank where account is housed.</b>	

## Account #2

<b>Account Type:</b>	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>Account Number:</b>	
<b>Name of club as it appears on bank account.</b>	
<b>Address as it appears on bank account.</b>	
<b>List (print) all current signers on bank account.</b>	
<b>Bank where account is housed.</b>	

I verify the above information is current and correct to the best of my knowledge:

**Club Leader Printed Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Club Leader Signature:** \_\_\_\_\_



# ANNUAL FINANCIAL REPORT

October 1, \_\_\_\_\_ to September 30, \_\_\_\_\_

County: \_\_\_\_\_

Treasurer Name: \_\_\_\_\_

Club Name: \_\_\_\_\_

Treasurer's Phone: \_\_\_\_\_

EIN: \_\_\_\_\_

Treasurer's E-mail: \_\_\_\_\_

Bank Account:  Checking  Savings

Bank Account:  Checking  Savings

Bank Name: \_\_\_\_\_

Bank Name: \_\_\_\_\_

Last 4 Digits of Account Number: \_\_\_\_\_

Last 4 Digits of Account Number: \_\_\_\_\_

Balance at the end of the previous year			\$
Month	Total Income	Total Expenses	= Balance
October			
November			
December			
January			
February			
March			
April			
May			
June			
July			
August			
September			
<b>Year Total</b>	\$	\$	\$
<b>Inventory Total Value</b>			\$

Comments:



## 4-H CLUB FUND-RAISING REQUEST FORM



This form must be completed by all 4-H clubs and Lone Star members who are planning on hosting a fund-raiser where \$50 or more is expected to be raised. The club or Lone Star member must present the completed form to the 4-H Council -- prior to the event -- for its approval. A follow-up report must be made to the 4-H Council following the event.

<b>1. Name of club or member submitting request?</b>	<b>2. When will the proposed fund-raising event take place?</b>
<b>3. Where will the proposed fund-raising event take place?</b>	<b>4. Contact person responsible for the fund-raising event?</b>
<b>5. How will the funds be used?</b>	<b>6. Give a brief description of the proposed fund-raising event:</b>

**7. How much money is expected to be raised?**

\$ \_\_\_\_\_  
Proposed

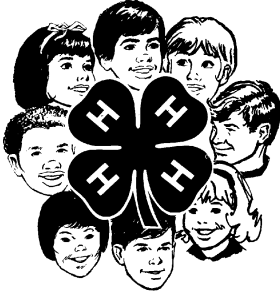
\$ \_\_\_\_\_  
Actual

<b>Submitted by:</b> _____		
Signature		Date
<b>Approved by:</b> _____		
Signature		Date

Date follow-up report was made: \_\_\_\_\_

☺ GOOD LUCK WITH YOUR FUND-RAISING EVENT ☺

## 4-H TREASURER'S BOOK AUDIT FORM



<b>Club Name:</b>	
<b>4-H Year:</b>	
<b>Opening Balance</b>	
<b>Income</b>	
<b>Expenses</b>	
<b>Closing Balance</b>	
<b>Profit or Loss</b>	

Please complete the following check boxes:

- |                          |                          |                                                            |
|--------------------------|--------------------------|------------------------------------------------------------|
| <u>Yes</u>               | <u>No</u>                |                                                            |
| <input type="checkbox"/> | <input type="checkbox"/> | <b>Receipts are included for every expenditure.</b>        |
| <input type="checkbox"/> | <input type="checkbox"/> | <b>There have been two signature on every transaction.</b> |
| <input type="checkbox"/> | <input type="checkbox"/> | <b>A beginning and ending bank statement is included.</b>  |
| <input type="checkbox"/> | <input type="checkbox"/> | <b>The asset inventory report was completed correctly.</b> |

I verify I have checked the treasurer's book for the above- named club and, to the best of my knowledge, have determined,

- |                          |                          |                                                                                                |
|--------------------------|--------------------------|------------------------------------------------------------------------------------------------|
| <u>Yes</u>               | <u>No</u>                |                                                                                                |
| <input type="checkbox"/> | <input type="checkbox"/> | <b>all monies <u>have been</u> expended in agreement with the policies of the 4-H Council.</b> |

Signature of Auditing Committee Member: \_\_\_\_\_

Signature of Auditing Committee Member: \_\_\_\_\_

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

As the 4-H Council Treasurer, I agree with the auditing committee findings.

4-H Council Treasurer: \_\_\_\_\_

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