



# 4-H Treasurer's Manual



**University of California**

Agriculture and Natural Resources | 4-H Youth Development Program

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# 4-H Treasurer's Manual

## Mission:

The University of California 4-H Youth Development Program engages youth in reaching their fullest potential while advancing the field of youth development.

## HEAD, HEART, HANDS, & HEALTH Growing youth who thrive!

### Acknowledgments

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Forms also available online at <http://4h.ucanr.edu/Programs/Clubs/Officers/>

# Notice of Disclosure to Parents/Guardians

## Minors as Signers on Accounts

Being elected treasurer is a great learning and leadership experience. The treasurer helps plan the club's budget for the year, keeps all the banking and financial records for the club and helps make sure that the club's money is used responsibly, ethically and fairly. **The treasurer is also a signer on the club's accounts.** Most clubs have one checking and one savings account.

This notice is to inform you of a few details regarding minors as signers on accounts:

- Some banks may require written approval from a parent or guardian to accept the minor as a signer (to assure full disclosure to the minor's parents/guardians).
- It is likely that the bank will perform a "know your customer" ("KYC") check before accepting the minor as a signer (this is a requirement of the Patriot Act). This may require that the minor provide the bank with his/her legal name, social security number and one or more government issued picture IDs (driver's license, passport). Each bank will use its own particular form of background check and it is possible that a minor could be denied due to any negative results that arise from a KYC check.

If you do not want your child to serve as a signer on the club's accounts, please notify the club leader immediately and another youth officer will fulfill this role.

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# Introduction

## The University of California 4-H Youth Development Program (YDP): 4-H TREASURER'S MANUAL

As the treasurer, you help plan the club's budget for the year, keep all the banking and financial records for your club and help make sure that your club's money is used responsibly, ethically and fairly.

Being in charge of the club's finances is a big responsibility. If you have limited experience creating a budget and managing large sums of money, it can be difficult at first. But, with effort and persistence it will get easier over time. Remember, you have resources to help. Your officer advisor, club officer team and maybe even last year's treasurer will all be available to assist you. Adults may support you in your new role and provide guidance as needed, but the treasurer's role was designed for you to "learn by doing" the important life skill of managing finances.

The purpose of this manual is to show you how to do your job. Whether you are the first treasurer for your club, or taking over from someone else, this manual will help you be successful in your new job.

As the club treasurer, you will:

### General Duties

- Meet with your team of club officers and officer advisor(s) to develop a club budget for the year.
- Account fully for all money that is received and/or spent.
- Pay all bills authorized for payment by the club budget or by club members.
- Maintain financial records including copies of all invoices, bills and cash receipts related to the funds and property of your club. Save your receipts; they are important!
- Keep accurate, up-to-date records in the ledgers or on a computer using accounting software.
- Balance ("reconcile") the ledger reports with monthly bank statements. **Balance** refers to the money spent versus the money your club has.
- Keep an inventory list of club property and equipment.
- Participate in the annual treasurer training.

### At Club Meetings:

- Provide current ledger reports.
- Report on all bills paid and all money received since the last meeting.
- Report on sub-account balances. **Sub-accounts** are the smaller accounts in one account that help you keep track of club money. For example, you might have a club account, and sub-accounts like "conference funds," "shore cleanup fund," and "funds for fair" to track how much money your club spends on each of those things out of the total.



## Introduction

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- Tell the membership the present club balance.
- Ask if there are any bills to be presented by members or adult volunteers to you for payment.
- Ask the club to take action on all bills that require a motion to pay – that is, expenses that were not included in the approved club budget.

### End of Year

- Complete the Annual Financial Report.
- Update the Annual Inventory Report.
- Give all financial records and treasurer's reports to the club's peer review committee for the year-end peer review.
- In cooperation with the community club leader, supply copies of all end-of-year reports to the club, the county Volunteer Management Organization (e.g., council) and the UCCE county office.
- Meet with the next year's treasurer to go over the club finances.
- Complete all tasks outlined in the 4-H Member Treasurer's Checklist.

### Handbook Sections

- Section 1 will prepare you for the year. You will set up your bank account and put together a recording system.
- Section 2 will teach you how to prepare a budget.
- Section 3 shows you how to receive and deposit money.
- Section 4 shows you how to write a check, complete the check register and complete your accounting records.
- Section 5 teaches you the reporting you will need to do, monthly and annually.
- Section 6 will show you how to close your records for the year and prepare for a peer review.
- Section 7 will provide you with a checklist to help you make sure you are doing all the things that are needed to be successful in your role.
- Section 8 has all the forms you will need.

The skills you will learn as a treasurer will help you throughout your life, both at home and at work.

If you enjoy your experience, you may begin to consider a career in business, accounting, finance or investing. For additional information go to: <http://4h.ucanr.edu/Administration/Policies/Chapter9/>. This link will provide you with more details on current financial policy information, fundraising information and will help answer any questions you may have after you read this manual.





# Section 1: Getting Started

When you begin, you may be the first treasurer of your club or one of many before you. If you are the first treasurer in your club, your club will need to get a bank account and signature card. If your club already has a bank account, you will need to get a new bank signature card.

## Setting Up Bank Accounts and Signature Cards

To open a bank account, you need to get a nine digit Employer Identification Number (EIN) from your county 4-H YDP staff.

**Employer Identification Number (EIN): 4-H YDP staff will work with the State 4-H Office to submit an application for an EIN. If your 4-H club does not have an EIN, check with the 4-H YDP staff.**

Each chartered 4-H club may establish one business checking account and one savings account upon approval of the county director or designee. The county director or designee must approve any additional bank accounts.

A 4-H club checking account must have a minimum of two unrelated individuals to sign checks.

Account signers should be the youth treasurer and an appointed 4-H adult volunteer. If the bank does not allow 4-H members to sign checks, there must be two unrelated appointed 4-H adult volunteers who sign. A signature card will be kept on file at the bank.

4-H YDP staff are not allowed to be signers on accounts.

If you are taking over from a previous treasurer, you will need to (1) change the signature cards at the bank, (2) review the last year's club treasurer's records and (3) meet with the former treasurer to collect records and review procedures.

Whenever you change, add or delete a signer on the 4-H club's bank account, you will be asked to provide additional documents. Most banks require a letter from the club president and an appointed 4-H adult volunteer on club letterhead, along with a copy of the meeting minutes stating who is authorized to sign.

Make sure each of the following are in place for your bank account:

1. Report your bank account(s) and signers to the 4-H YDP county staff. The address on your banking account must be your UCCE 4-H county office.
2. Bank statements must be sent directly from the bank to your UCCE 4-H county office.
3. No ATM or debit cards can be used to conduct 4-H club business.



### WHAT YOU WILL DO IN THIS SECTION:

- Get your 4-H club's Employer Identification Number (EIN).
- Set up a 4-H club banking account(s) or change signers on the account(s).
- Learn how to keep your 4-H club and project ledgers (financial recordkeeping).

**Before you become a signer on the club's account(s) make sure to give your parent or guardian the Notice of Disclosure on page 1. Adult signers should read page 1.**

**4-H YDP policy requires that two unrelated individuals sign all checks. Account signers should be a youth treasurer and an appointed 4-H adult volunteer.**

### Preparing Your Recording System

You can use any sort of system that works best for you: paper, Excel, Word, Quicken®, etc. An excel file with all the treasurer forms can be found on the [4-H Officer Resource page](#). As a tip, be consistent and use the same system all year.

### The records should include the following:

#### Chart of accounts

The chart of accounts is a list of the different accounts and sub-accounts you need to manage the club's finances. For instance, you may decide that you want one sub-account for incentives and recognition (pins, certificates, etc.), one for program fees, one for fundraising income and expenses or one for each project offered in the club. Determining the sub-accounts first will help you set up your club and project ledgers.

#### Club ledger

The club ledger is where you record what money is paid to the 4-H club and any expenses you have paid. The ledger should include an entry for anything recorded in the checkbook each month, including payments, deposits and bank fees. (See Example 1.1 4-H Club Ledger on **page 7** and Form 8.1 4-H Club Ledger on **page 42**).

The information should include:

- Date
- Receipt number or Check number (when used)
- Who was paid or who paid the money
- Purpose
- Sub-account (if used)
- Amount

#### Project ledgers

Project ledgers are separate ledgers for project groups, large projects and fundraising events. The purpose is to help you keep track of income and expenses for these projects separately. For instance, a separate ledger will allow you to see if a fundraiser was successful or not or help you keep track of how much the project costs (See Example 1.2 4-H Club Project Ledger on **page 8** and Form 8.2 4-H Club Project Ledger on **page 43**).

\*  
The bank account statement cycle must be the first day of the month through the last day of the month. Check your last bank statement, and if this is not your current statement cycle call your bank to have it changed.

## Getting Started

### Example 1.1 – 4-H Club Ledger

#### 4-H CLUB LEDGER

Club Name: Clover 4-H Club

Location: Davis, CA

Month: May

Year: 2014

#### INCOME

Opening Account Balance: \$875.00

DATE	RECEIPT	FROM	PURPOSE	SUB-ACCOUNT TO:	AMOUNT
5/05	1799	Stacy Brown	Program Fees		34 00
5/05	1800	Joshua Taylor	Program Fees		34 00
5/25	1801	Ron Vick	Car Wash		93 50
5/25	1802	Paul Jones	Car Wash		46 50
5/27	1803	Valley Feed	Gift	To: Horse	100 00
5/27	1804	Grace Lee	Robotics Kits	To: Robotics	125 00
<b>Total Income for Month:</b>					<b>\$433 00</b>

#### EXPENSES

DATE	CHECK	TO	PURPOSE	SUB-ACCOUNT	AMOUNT
5/20	103	National 4-H Supply	Club Awards		43 62
5/20	104	Valley Feed	Equipment Trunk	From: Horse	68 50
5/26	105	Susan May	Food for Club Meeting		16 38
5/31	106	Stuff Store	Car Wash Supplies		35 00
5/31	—	County Federal Bank	Bank Fee		3 00
5/31	107	Tech n' Co.	Robotics Kits	From: Robotics	1,000 00
<b>Total Expenses for Month:</b>					<b>\$1,166 50</b>

#### NOTE

Keep the following with this report:

- Bank statements
- Receipts for income
- Canceled and voided checks
- Expenses for each month
- Statement of cash collections

Income	+	\$ 433.00
Expense	-	\$1,166.50
<b>Total Closing Balance</b>	=	<b>\$141.50</b>

Example 1.2 – 4-H Club Project Ledger

4-H CLUB PROJECT LEDGER (SUB-ACCOUNTS)	
Club Name:	Clover 4-H Club
Location:	Davis, CA
Month:	May
Year:	2014

Project Name (Sub-Account): Horse Project

Beginning Balance: \$75.00

DATE	RECEIPT #	INCOME FROM	AMOUNT		BALANCE	
5/27	1803	Valley Feed - Gift	100	00	175	00
DATE	CHECK #	EXPENSE DESCRIPTION	AMOUNT		BALANCE	
5/20	104	Equipment Trunk	68	50	106	50

Ending Balance: \$106.50

Project Name (Sub-Account): Robotics Project

Beginning Balance: \$1,200.00

DATE	RECEIPT #	INCOME FROM	AMOUNT		BALANCE	
5/27	1804	Grace Lee - Robotics Kits	125	00	1,325	00
DATE	CHECK #	EXPENSE DESCRIPTION	AMOUNT		BALANCE	
5/20	107	Tech n' Co.	1,000	00	325	00

Ending Balance: \$325.00



Example 1.3 – Sample Check

Clover 4-H Club 3027 Green Road Davis, CA 95616	104
	Date <u>5/20/14</u>
PAY TO THE ORDER OF <u>Valley Feed</u>	\$68.50
<u>Sixty-Eight and 50/100</u>	DOLLARS
County Federal Bank	<i>Valerie Guido</i>
MEMO <u>Equipment Trunk-Horse Project</u>	<i>Terrie Garrison</i>

Checks (See Example 1.3 Sample Check)

Checks are issued by your bank. Keep these locked in a safe place until you need them. When ordering checks from the bank, request duplicate checks that have 2 signature lines, show the full 4-H Club name, UCCE office address and a memo line to record purpose of the check. Duplicate checks have a carbon copy underneath the original check. When you write a check and remove from the checkbook, you will leave the carbon copy in the checkbook for your records.

Check register (See Example 1.4 Checking Account Register)

The check register is the book the bank gives you to keep track of income and expenses. All information in the check register needs to be entered in the monthly 4-H Club Ledger.

CHECKING ACCOUNT REGISTER									
RECORD ALL PAYMENTS OR CREDITS THAT AFFECT YOUR ACCOUNT									
NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/ DEBIT (-)		FEE (-)	DEPOSIT/ CREDIT (+)		BALANCE	
—	5/05	Deposit				34	00	34	00
		Program Fees						909	00
—	5/05	Deposit				34	00	34	00
		Program Fees						943	00
103	5/20	National 4-H Supply	43	62				43	62
		Awards						899	38
104	5/20	Valley Feed	68	50				68	50
		Horse Project						830	88
—	5/25	Deposit				93	50	93	50
		Car Wash Fundraiser						924	38
—	5/25	Deposit				46	50	46	50
		Car Wash Fundraiser						970	88
105	5/26	Susan May	16	38				16	38
		Car Wash Supplies						954	50
—	5/27	Deposit				100	00	100	00

## Getting Started

		Gift/Donations						1054	50
—	5/27	Deposit				125	00	125	00
		Robotics Kits						1179	50
106	5/31	Dollar Tree	35	00				35	00
		Meeting Supplies						1144	50
Auto	5/31	Bank Fee			3	00		3	00
		Bank Charges Expense						1441	50
107	5/31	Tech n' Co.	1000	00				1000	00
		Administration						141	50

### Bank stamp

A bank stamp is used to endorse a check for deposit. Ask your bank for a bank stamp. Find out what the stamp costs first, though. You will need to include the cost in the club budget.

### Date stamp

A date stamp is also helpful in paying bills. Whenever you pay a bill, stamp or write the date paid on the bill. Check with your club about purchasing a date stamp. You will need to include its cost in the club budget.

### Receipt book

A receipt book is used to record money received. A receipt book can be purchased at a stationary or office supply store. Keep receipts in order by date. You will need to include this cost in the club budget. Receipts must be written for all funds collected.

### Cash box

A cash box is a lockable box used for securing money collected. A cash box can be purchased at any office supply store. You will need to include this cost in the club budget.

**Keep the records in a safe place where they cannot be damaged or lost. Keep all your records together.**

#### REMEMBER:

- Do not give checks to anyone who is not an authorized check signer
- Do not sign blank checks
- Do not sign checks written to yourself

## Section 2: Budgets

### Preparing a Budget

Each year your 4-H club will need to present a plan of what it wants to do and how it wants to do it. This may include plans for a booth at the county fair, a car wash, sending youth to camp or any of your other club activities. The plan will show how much each activity will cost and how the club will raise the money to pay for it.

Your job will be to write a plan that lists estimates of both the costs of the activities and the money to be raised. The plan is called a BUDGET.

A budget is the foundation of what the club will do this year. However, it is important to look at the 4-H club budget from last year to prepare for this year. You will want to know:

1. From last year:
  - How much money the 4-H club fundraised or earned. This is called the “revenue”.
  - How much money the 4-H club spent or debt that was incurred. This is called an “expense”.
  - How much money your club had left over from the previous year.
2. The plan for this year:
  - The name of this year’s fundraising activities.
  - Estimate how much money each activity is expected to raise.
  - Estimate how much money the club is expected to spend. For example, what would you spend on buying equipment, food, supplies, etc.?

### Writing a Budget

There is a template 4-H Club Budget form to help you in creating your club’s budget. (See Example 2.1 4-H Club Budget on **page 13** and Form 8.4 4-H Club Budget on **page 45**).

To write the 4-H club budget:

1. Record your beginning balance of funds. This will include what you have in your checking and savings accounts.
2. Add the amount of money you plan to receive this year and show where the money will come from. Include:
  - Estimated fees to be paid to the 4-H club (e.g., program fees, project fees, event-specific fees)
  - Estimated money from fundraisers
  - Estimated other income (e.g., gifts, interest from savings)



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

- Prepare a budget for the year
- Write a budget

When your club develops their budget think about if your club will pay for members and volunteers to attend trainings, events, camp, etc. If so, be sure to determine how much you will spend per person per trip. You may decide to pay up to a certain amount (e.g., \$100), for certain expenses (e.g., registration) or for all expenses. Make sure to get receipts for all expenses before you pay for them. How much you pay and what you decide to pay for is up to your club.



3. List the different things you will spend money on and what each will cost. Include:
  - Estimated program fees to be paid to other entities or groups (e.g., state and county program fees, event-specific fees).
  - Estimated operating expenses (e.g., stamps, paper, bank fees, fundraiser supplies).
  - Estimated additional expenses for the year (e.g., club awards, refreshments, plates, cups, project expenses, supplies).
4. Subtract the expenses from the income. The difference will show if you have planned to spend too much or if there will be money left over at year-end. The 4-H program is an educational program and does not recommend a 4-H club maintain more money than it needs to manage from year to year. As a guide, your 4-H club should not keep more money than the amount they spent on expenses last year.
5. Your 4-H club's youth members must vote to approve the budget at the beginning of the club year.
6. A copy of the approved budget must be submitted to the UCCE office for review by the county director or designee by whatever date the local office establishes.
7. Keeping track of what you planned and what actually happened will help you improve your planning in the future. For instance, if your club budgeted to earn \$250 for a car wash fundraiser but "actual" income was \$140, you would record \$140 in the column titled ACTUAL next to that estimated income. You would report that you are "under" budget. If you earned more than what you budgeted, you would say you are "over" budget.

## Budgets

### Example 2.1 – 4-H Club Budget

4-H CLUB BUDGET				
Club Name: 4-H Clover Club				
July 1, 2013 to June 30, 2014			Total Opening Balance: \$875.00	
ESTIMATED INCOME (SOURCE, USE, PURPOSE)	BUDGETED		ACTUAL	
Program Fees	1,140	00		
Gifts	100	00		
Car Wash (Fundraiser: Awards, Camperships)	250	00		
PROJECTS (SUB-ACCOUNTS)				
Horse Project – Fundraising Show	200	00		
Horse Project – Gift	100	00		
Robotics Project - Supplies	1,000	00		
<b>Total Income:</b>		\$2,790.00	\$	

ESTIMATED EXPENSES (DESCRIBE)	BUDGETED		ACTUAL	
Program Fees: State and County Council	1,000	00		
Club Awards Dinner	500	00		
Car Wash Supplies	50	00		
Club Meetings (Supplies and Refreshments)	100	00		
Administration (Stamps, Copying, Paper, fees)	75	00		
Camperships	100	00		
PROJECTS (SUB-ACCOUNTS)				
Horse Project – Trunk	70	00		
Robotics Project - Kits	1,000	00		
<b>Total Expenses:</b>		\$2,895.00	\$	

Beginning Balance		875.00	\$
Income	+	2,790.00	
Expenses	-	2,985.00	
<b>Total Closing Balance</b>	=	<b>\$ 770.00</b>	<b>\$</b>

We certify that this budget was approved by the club meeting on (date) **July 25, 2013**.

\_\_\_\_\_  
John Diaz  
Club President (print name)

\_\_\_\_\_  
*John Diaz*  
Signature

\_\_\_\_\_  
Terrie Garrison  
Treasurer (print name)

\_\_\_\_\_  
*Terrie Garrison*  
Signature

\_\_\_\_\_  
Megan Jones  
Club Leader (print name)

\_\_\_\_\_  
*Megan Jones*  
Signature

\_\_\_\_\_  
Mary Thompson  
County Director or designee\* (print name)

\_\_\_\_\_  
*Mary Thompson*  
Signature



## Section 3: Income & Fundraising

As a 4-H club treasurer, you will receive all payments made to your 4-H club. Payments could be for any number of items such as project supplies, awards, t-shirts or program fees.

You may also receive money from any number of sources. For example, during a fundraising event, you may be asked to be the cashier, receiving payments for whatever your club may be selling. You may even receive money from another member who ran a club-sponsored fundraiser that you did not attend. Whatever the reason, though, you must always be certain that you follow these rules:

- If you are receiving cash, have a cash box you can lock.
- Keep cash where it cannot be easily stolen.
- Receipts must be provided to anyone the club collects funds from.
- Leave cash with someone you can trust to watch it.
- Deposit the money in the club bank account within seven days.

### Receiving Money

1. Keep a cash box to lock your money and receipts in. If payment is received as a check, make sure the check is complete. The check should be made payable to your 4-H club. It must include the amount, date and signature of the person paying. Write the check signer a receipt. Use your bank stamp for the back of the check. This will make sure the money can only be deposited in your 4-H club account.
2. If you are receiving cash, keep the cash in a secure location. It is very easy to misplace money or have it stolen. Remember, this is not your money. It belongs to your 4-H club, and you are responsible for keeping it safe. Count out the money received to the person paying you. If change is needed, count that out to the person, too.
3. Receipts must be written and provided for all funds the club collects. A numbered cash receipt book is always best. Keep a copy of the receipt for your own records. All receipts must be accounted for. If you make a mistake on a receipt, mark it "VOID" and keep the original and copy for your records. (See Example 3.1 Cash Receipt on **page 16**).
4. Sometimes a receipt is not always possible (for example, a fundraiser). When that happens, record the total amount received for the day using Form 8.8 Monthly Statement of Cash Collections on **page 51**. Have another 4-H member recount your money with you watching. When you have both verified the amount, have an appointed 4-H adult volunteer sign the Statement of Cash Collections form.



### 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.

### Did You Know?

Your 4-H club is exempt from federal and state taxes. This is because it is an educational activity of the University of California.

Organize receipts in order by date

### Depositing and Recording Money

Deposit money in the bank within seven days. The best practice is to deposit daily or the next day the bank is open. You will need to complete a deposit record each time you take money to the bank.

### Filling Out a Deposit Record (See Example 3.2 Deposit Record on page 16)

1. Date the deposit record.
2. Fill in the amount of currency (bills) and coins deposited.
3. List each check number and its amount separately, and enter the totals as indicated on the deposit record. If you have a lot of checks, you will need to list them on the back of the deposit record and you will need to write that total on the front side of the Deposit Record.
4. Add up the cash and checks and make sure that they add up to what you wrote on the deposit record.
5. Stamp the back of each check with your bank stamp. When you do this, you are “endorsing” the check. If you do not have a stamp, on the back of the check, write “For Deposit Only.” Below that, write the 4-H club’s bank account number.
6. Have one of the designated signers sign the back of the check.
7. Complete a duplicate or make a copy of the deposit record, and keep it with the receipt the bank will issue to you. The duplicate should be kept with your records for the month. You will want to make sure that the deposit amount shows up on your next bank statement.

### Recording the Deposit

You have now received money, written a receipt and deposited it in the bank. It is time to record what you have done.

1. Record the amount in your check register. Include the date, description of deposit and the amount. You will need to add the deposit to your current bank balance.
2. When Form 8.8 Monthly Statement of Cash Collections is used, the deposit receipt should be attached.
3. Record all deposits in your ledger. Whether you are using paper or an electronic system, you will always need to record the same information that you put in the check register. If the money was received for one of your large project accounts, make sure you record it in both the project account and your ledger.
4. Programs like Excel® or Quicken® work as an electronic check register. This is an easy and quick way to keep track of your 4-H club’s financial transactions.

**Example 3.1 – Cash Receipt**

<p><b>CASH RECEIPT</b> GIVE TOP COPY TO CUSTOMER KEEP BOTTOM COPY</p>	<p>1801</p> <p>DATE: 5/25/2014</p> <p>AMOUNT: \$93.50</p>
<p>RECEIVED FROM: Ron Vick</p> <p>PURPOSE: Car Wash</p> <p>RECEIPT ISSUED BY: Terrie Garrison</p>	

**Example 3.2 – Deposit Record**

<p>4-H Clover Club 3027 Green Road Davis, CA 95616</p> <p>Date: May 25, 2014</p> <hr style="width: 30%; margin-left: 0;"/> <p>SIGN HERE FOR CASH RECEIVED (IF REQUIRED) County Federal Bank</p>	CASH	CURRENCY	2	00	
			COIN	1	31
	CHECKS	# 1103		10	00
		# 787		10	00
		# 948		1	25
		Total from reverse side		—	—
		<b>TOTAL</b>		24	56
	Less cash received		—	—	
	<b>NET DEPOSIT</b>		24	56	

**Fundraising Guidelines**

Include the 4-H club’s fundraising activities in the budget at the beginning of the year. All fundraisers not in the approved budget must be approved by your 4-H club’s youth members. All fundraising activities must also be approved by the county director using Form 8.7 Fundraising Approval. Fundraising guidelines must be followed by all 4-H adult volunteers and youth members and apply to all 4-H activities (e.g., club work, project work). (See Example 3.3 Fundraising Approval on **page 18 & 19** and Form 8.7 Fundraising Approval on **page 49 & 50**).

Keep fundraising to a minimum. Raise money only for **specific educational** purposes. 4-H is a youth development program focused on education. Don’t let fundraising become so important that it gets in the way of learning and doing.



### Some ideas for raising funds

- Run a refreshment stand at fairs or other events.
- Hold events that can be enjoyed by the community (e.g., Spaghetti Dinner).
- Sell products made by 4-H (e.g., t-shirts, quilts).
- Sell food products and beverages.
- Recycle drives for aluminum or newspapers.

### Some limitations to fundraising

- Cannot sell items purchased from the store (except food and beverage products).
- Never use the 4-H Name or Emblem in connection with sales of a commercial product.
- Do not perform door-to-door canvassing for donations. Give people something for their money, or sell them on the merits of the 4-H Youth Development Program as an educational program.
- Funds raised by a 4-H club or group must include careful record keeping and be used only to support the 4-H Youth Development Program directly.
- Games of chance such as raffles and bingo are **not** allowed.
- Always use accepted fundraising procedures for specific projects and tell the public how the money will be used.
- 4-H clubs cannot apply for or receive grants.

### \* Do's and Don'ts of Fundraising for Outside Groups or Organizations:

- Can only be done as part of a service learning activity
- Can collect non-cash items
- Can use funds collected to purchase supplies and materials to carry out project
- Cannot give cash collected to the group or organization

**Example 3.3 – Fundraising Approval**

All 4-H fundraising activities need prior approval from the county director. Return this form to your UCCE 4-H county office **prior to** the fundraising activity. Please attach additional pages as needed. You need to work with the 4-H YDP staff for any fundraiser that requires a Facility Use Agreement and Certificate of Insurance for the facility hosting the event.

**Please type or print all information provided.**

<b>4-H Club Name:</b> Clover 4-H Club	<b>Date:</b> 3/25/2014
<b>Contact Person:</b> Sam Garcia	<b>Phone:</b> 555-1234

**PART A**

<b>Date for Activity:</b> 5/25/2014	<b>Estimated Income:</b> \$150.00
-------------------------------------	-----------------------------------

**Name and Address of Facility hosting the event (if applicable):**

If the fundraiser involves serving food, please list the name of the 4-H adult volunteer who will be participating at the event and who has received annual food safety training from 4-H YDP staff (please print):

**Outline the activity, including products to be sold or services to be rendered.**

The Clover 4-H Club will create handmade crafts and host a craft sale in the parking lot of Sam’s Grocery store to raise funds.

**Anticipated Use of Funds.**

The funds earned from the craft sale will be used to buy supplies, build and send care packages to military members serving overseas.

**Describe how the 4-H Name and Emblem will be used.**

The Clover 4-H Club will include the 4-H Name and Emblem on a flyer we have created to share with people in the community so more people will come to the fundraiser.





**PART B**

Are you doing this fundraiser in support of outside groups or organizations? (check one)

NO  YES

If you checked yes, please answer the questions below:

**What group or organization will this fundraiser benefit?**

Military Care Package Program

**How will this fundraiser benefit the group or organization?**

The goal of the Military Care Package Program is to make up care packages and send to military members overseas. This fundraiser will allow the club to help the organization to send and help even more care packages to help members in the military.

**Please describe how you determined what the needs of the group or organization are.**

We contacted the organization and asked what they needed help with. They said they needed people to build and send care packages. A 4-H youth in our club has a cousin that is serving in the military and wanted to send her a note to wish her well and some items that she really needs to help her while she is away. She made and wrote a card, built a box and filled it with needed things like toothpaste, deodorant, lotion and sent it to her. Other club members thought it was such a nice way to help someone out, they researched to see if there were any organizations that they could talk to and maybe send care packages to more members who need them. The club found the Military Care Package program and called them. They were really excited to have the help of the club. The program gave them the names of military members and the items that would really help them.

**What are you planning to do with the items or money collected in support this group or organization?**

With the money we raise, we will be able to buy the craft supplies to make and write cards with well wishes for the military members. We will also be able to build the boxes to send them items that they really need, such as deodorant, soap, shampoo, conditioner, lotion, toothpaste, mouthwash.

**We confirm the accuracy of the information provided above.**

<u>John Diaz</u>	<u>John Diaz</u>	<u>3/25/14</u>
Club President (print name)	Signature	Date
<u>Megan Jones</u>	<u>Megan Jones</u>	<u>3/25/14</u>
4-H Adult Volunteer (print name)	Signature	Date
<u>Chris Mahoney</u>	<u>Chris Mahoney</u>	<u>3/26/14</u>
4-H County Staff (print name)	Signature	Date
<u>Mary Thompson</u>	<u>Mary Thompson</u>	<u>3/27/14</u>
County Director or designee* (print name)	Signature	Date



### Accepting Gifts

Money and property are considered gifts if they are given to the club as charitable donations. The money can be used in any way that promotes the educational activities of the 4-H Youth Development Program. Some gifts are what we call “restricted” and that means the donor wants them to be used for a specific purpose (e.g., camperships) or project (e.g., horse project). Gifts of \$1,000 in value or higher are to be reviewed and approved by the county director.

Record gifts of money in your ledger and report them in your annual report. Gifts of property or equipment of \$1,500 or more must be reported in your Annual Inventory Report and the 4-H Annual Financial Reporting System online. (See form 6.2, Annual Inventory Report on **page 36**).

Some gifts are not allowed, such as animals, guns or firearms. If you have questions about a gift, review the 4-H Policy Handbook and talk to your county 4-H YDP staff.

Be sure to keep a copy of the letter or receipt for each gift received for your records.

### Acknowledging Donations

Gifts donated to your 4-H club must be acknowledged by your club. One large part of receiving gifts is acknowledging these donations. 4-H clubs need to provide a 4-H Donation Receipt to those who have donated cash or non-cash items to the club. (See Example 3.4 4-H Donation Receipt on **page 21**). The 4-H Policy Handbook also has a 4-H Donation Receipt,

4-H Donation Receipt for Auctions and a 4-H Donation Receipt Template Letter that you can use to acknowledge donations. (See the 4-H Policy Handbook, Chapter 9, VII. Planning and Fundraising).


### California Sales Tax

In general, the sale of items not made or produced by group participants, such as t-shirts, wrapping paper, mugs, stuffed animals, etc., are taxable. 4-H clubs may not sell items that require the collection and reporting of sales tax. If you have questions, contact your treasurer advisor.



Be sure to record all gifts of property or equipment on your inventory list. Items of \$1,500 or more must be reported on your annual inventory report.

Example 3.4 – 4-H Donation Receipt

	<p>RETAIN FOR TAX PURPOSES                  TAX YEAR: 2014                  RECEIPT VALUE*: \$145.00</p>	<p>University of California EIN # 94-3067788                  For questions, contact information for local 4-H Offices is available at <a href="http://4h.ucanr.edu">http://4h.ucanr.edu</a></p>
<p><b>4-H Donation Receipt</b></p>		
<p><b>NAME:</b> Joe’s Feed &amp; Pet Supplies  <b>DATE:</b> April 5, 2014  <b>ADDRESS:</b> 1220 Corner Rd.                  Woodland, CA 95695</p>		<p><b>ITEMS DONATED:</b>                   150 lbs of organic goat feed</p>
<p><i>*This receipt confirms that you received no goods or services for your contribution and that your gift is fully tax deductible. The donor determines the fair market value of the items donated.</i></p> <p>It is the policy of the University of California (UC) and the UC Division of Agriculture &amp; Natural Resources not to engage in discrimination against or harassment of any person in any of its programs or activities (Complete nondiscrimination policy statement can be found at <a href="http://ucanr.edu/sites/anrstaff/files/187680.pdf">http://ucanr.edu/sites/anrstaff/files/187680.pdf</a>) Inquiries regarding ANR’s nondiscrimination policies may be directed to Linda Marie Manton, Affirmative Action Contact, University of California, Davis, Agriculture and Natural Resources, 2801 Second Street, Davis, CA 95618, (530) 750-1318.</p>		

Examples of written acknowledgments are as follows:

- Thank you for your gift of \$250 to the Merced County Globe Goers 4-H Club received on January 25, 2014. No goods or services were provided in exchange for your contribution. Please retain this letter for your tax records.
- Thank you for your gift of \$500 to the Stanislaus County Delta Miners 4-H Club received on June 30, 2014. In exchange for your contribution, you received a cookbook with an estimated fair market value of \$45.00. Please retain this letter for your tax records.
- Thank you for your gift of two used sewing machines to the Los Angeles County Palm Court 4-H Afterschool Club received on December 14, 2013. No goods or services were provided in exchange for your contribution. Please retain this letter for your tax records.



## Section 4: Spending Money

Paying for expenses is an important part of your role as Treasurer. **But remember, your 4-H club members must authorize all expenditures before you pay them.** If the expense was included in the budget, you are authorized to pay what was planned or less. If the expense is not in the budget at all or more than what you budgeted for, you will have to receive approval from the youth members of your 4-H club at the next meeting, before you can pay the expense.

A simple rule to remember whenever you are paying for anything is to know the “5 W’s”:

- **W**ho did I pay?
- **W**hat is the amount?
- **W**hen did I pay it?
- **W**hy did I pay for it?
- **W**here did the money come from? (Which account?)


### How to Write a Check and Complete a Checking Account Register

1. You must write a check and record the check in the check register any time you spend 4-H club money. (See Example 1.4 Checking Account Register on **page 9**). Anything you pay for should be included in your 4-H club budget. If it is not, you will need prior approval from your club membership.
2. To pay, you will need a receipt or bill from the person you are paying. Ask them to fill out Form 8.9 4-H Club Check Request form on **page 52**. Staple the bill or receipt to the Check Request form. If the person you are paying lost or is missing the receipt, ask them to fill out Form 8.10 Missing Receipt form on **page 53**.
3. Do not write a check if you don't have money in your checking account to cover it.
4. Never have someone related to you sign a check you have signed. Someone other than a relative must be the second signer. The person that the check is written to can't be the same as any of the check signers. The person that the check is written to can be related to one of the signers. \*It is recommended that clubs have 3 signers to prevent a club from writing a check to a person who is related to one of the signers.
5. Prove what you paid for. On the receipt or bill you are paying, make sure the attached Check Request form (or Missing Receipt form if used) shows the following information:



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

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

 In the check memo explain what this payment is for. (See Example 1.3.)

## Spending Money

- The check number
- The reason you paid the bill
- Who you paid
- How much you paid
- The date you paid - This is where you could use your date stamp
- Finally, write or stamp "PAID" on the receipt or bill

\*  
It is helpful to organize receipts and bills by date of payment.

**Do not sign a check until you have the receipt or bill in front of you.** Keep the receipts and bills you pay separated by month. You will need them when you reconcile your accounts at the end of the month.

### Completing the Ledger

Whenever you pay for something ("expense") or receive money ("income"), 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:

- Enter all expenses and income
- Add bank fees and any interest earned from bank statement onto the ledger
- Total the expenses and income
- Complete separate Project Ledgers
- Compare the 4-H Club Ledger with the check register and the receipts and bills to make sure you have all your records. This is called "Reconciliation."

### Property & Equipment

Sometimes your 4-H club will buy something it plans to use more than once. For instance, you might be asked to pay for equipment or tools for a project. You are responsible for keeping a record of these things. These things are called "Property," and your list of them is called an "Inventory List." (See Section 6, Prepare an Inventory Report and Form 6.2, Annual Inventory Report on **page 36**). The value listed for each inventory item should be its Fair Market Value. A good way to find out the Fair Market Value of something is to figure out a fair price that you could sell the item for and that someone would pay that amount for. You can also look search online to see what new and used items will sell for.

When you sell the property, record the date and the amount you sold it for in the ledger. Any cash received should be deposited and recorded in your check register.

## Section 5: Reporting to Your 4-H Club

You will need to do a little work before you go to each 4-H club meeting.

### Reconcile Your Bank Account(s)

The county 4-H YDP staff will send you a statement every month. It will be the bank's record of what you spent and what you deposited. You need to go back through your records for the month and make sure that your records agree with what the bank says. When you do this, you are "reconciling" your bank account.

1. The statement will show all the checks and deposits that have "cleared" for the month. A check is cleared once the bank has received, recorded and charged your account for it. If you write checks all month, it is possible you will not see all your issued checks on this statement. As part of the reconciliation, you will need to make a record of these "outstanding" checks, that is, checks that have not yet cleared.

Compare each item in the bank statement to your check register. Make sure that the amount of your check matches what the bank charged. Make a check mark in the register in the space marked to show that you have verified that the two amounts match.

\*4-H units must keep a copy of both the check and the receipt when writing a check to a business that uses electronic check processing. It is strongly recommended that your 4-H club order checkbooks with carbon copies to provide backup proof of all checks written, as the bank statement will not include a printed check image for checks processed electronically. See [Electronic Check Conversion FAQ](#) for more information.

2. Compare each deposit and make sure your register and the bank statement match.
3. Look at your check register. You should now have all the checks and deposits you checked off and, perhaps, some you did not because they have not cleared the bank.
4. Make sure you have added any interest earned and any bank fees charged onto the check register and club ledger.



### WHAT YOU WILL DO IN THIS SECTION:

- Reconcile your bank account(s).
- Prepare a monthly report.

It is recommended that the 4-H club contact the bank to stop payment on checks that have not been cashed for six months after the date on the check. Banks are not obligated to pay a check that is more than six months old.

5. Use Form 8.3 Checkbook Balancing on **page 44** to help you reconcile your bank account. (See example 5.1 on **page 27**).
  - At the beginning of your bank statement you should find an amount that shows your ending balance in the bank. Write that down. The ending balance amount will include any interest earned and bank fees charged.
  - Add any deposits that have not cleared to the balance.
  - Subtract any remaining checks that have not cleared from the total above.\*
  - Calculate the new balance.

\***OUTSTANDING CHECKS:** For any un-cashed checks more than 6 months old, the following chart of follow-up actions should be followed:

Check Amount:	Follow Up Action needed: The follow-up action is an attempt to contact the person who the check is made payable to and will be done by the 4-H Club Leader (or designee, e.g., Treasurer Advisor). All attempts to contact check recipient should be written and recorded.
\$1,000 and over	Phone call, email and letter to recipient.
\$100 - 999	At least one attempt to contact payee (either a phone call, email or letter sent)
\$35 – 99	Phone call or letter sent as time permits.
Under \$35	No follow up required by 4-H unit.

Letter to recipient – The letter sent to the check recipient should include the following:

- The date the check was written to recipient
- The check has not been cashed for 6 months, the check has been voided and a stop payment has been placed on the original check written.
- Specify a date (2 weeks recommended) the check recipient must contact the 4-H Club Leader or Treasurer Advisor by to receive a replacement check.

**Checkbook Balancing** – The 4-H unit will include the outstanding check(s) in the Monthly Checkbook Balancing Form each month until they are cashed (or the unit voids the check after 6 months), and sends notification to check recipient. If the check has been voided and the bank issued a stop-payment on the check, that amount needs to be added back into the club’s balance. If the bank charged stop-payment fees, those need to be subtracted from the club’s balance. Voided checks need to be noted in the ledger and checkbook register.



The difference should match your bank register balance. 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, talk to your treasurer or officer advisor or another 4-H adult volunteer for assistance. If you still cannot figure it out, call your bank and ask them for help. When you have completed the reconciliation, have your treasurer or officer advisor or another 4-H adult volunteer check your work for accuracy.

6. Many 4-H clubs do a mid-year check-up (see Form 5.2 Mid-Year Club Peer Review Report on **page 28**). This is a review of the finances at a half-way point in the year. If you choose to do this, you can answer many questions and find any missing documents before the end of the year.

### Preparing a Monthly Report

Each month, you will need to tell your club what it spent and how much money it has. (See Form 6.1 4-H Club Monthly Report on **page 35**). Show what was budgeted for the month, as well as what was actually spent.

### Reporting Tips

1. Ask your 4-H club officers what they would like to know. For instance, if you have several payments for program fees, do they want a report listing every payment or just the total?
2. Look at the reports made by the last treasurer. Are there areas you could change or improve?
3. If you only report totals remember to always be prepared to show all the paperwork you have to support the totals you reported.

### The Treasurer's Report should include the following information:

- Current ledger reports
- All expenses and income received since the last meeting
- Sub-account balances
- Club balance
- Ask if there are any bills to be presented by members or adult volunteers to you for payment
- Ask the club to take action on all bills that require a motion to pay – that is, the expenses were not included on the approved club budget



**(Optional) Form 5.2 - Mid-Year Club Peer Review**

Use this as a mid-year check-up!

Mid-Year Due Date: \_\_\_\_\_

**4-H CLUB PEER REVIEW COMMITTEE REPORT**

Club/Unit: \_\_\_\_\_ Peer Review Date: \_\_\_\_\_

Checking Account # (last 4 digits): \_\_\_\_\_ IRS Tax EIN #: \_\_\_\_\_

Savings Account # (last 4 digits): \_\_\_\_\_ Bank Name: \_\_\_\_\_

Bank Address: \_\_\_\_\_

Persons authorized to sign on checking account:

\_\_\_\_\_  
\_\_\_\_\_

Our bank records are in the possession of: \_\_\_\_\_

**4-H CLUB PEER REVIEW COMMITTEE**

The peer review committee should be comprised of two (2) 4-H adult volunteers and two (2) 4-H members. Committee members should not include the treasurer, relatives of the treasurer or anyone who has authority to sign checks.

**PROCEDURES FOR 4-H CLUB PEER REVIEW COMMITTEE**

1. **Check each month's reconciled bank statement and canceled checks.** If the treasurer found differences during the month, ask what was done to make corrections. Verify that two authorized, unrelated 4-H members or adult volunteers signed all checks. Verify that the signer is not the same person as the payee.
2. **Check the ledger entries and make sure that the entries are complete and up-to-date.** Compare the ledger postings to checks, bills, receipts and deposits. If discrepancies are found, ask the treasurer to explain.
3. **Examine all voided checks.** If a voided check is not on file, verify that the check has not cleared the bank by examining the bank statement to make sure the voided check number is not listed.
4. **Total all money (cash and checks) received.** Receipts must be written for all funds collected. Verify that receipts are in order by date and that all funds are listed on the ledgers.
5. **Total all deposits made to the bank account.** The total should equal the total of all funds received as recorded in the ledgers, club monthly reports and receipt book.
6. **Total all money spent.** The total should equal the total of all expenses as recorded in the ledgers, club monthly reports and receipt book. Verify that a written bill or receipt is on file for each expense and attached to the Check Request form. Verify that all expenses were paid



by check and not in cash.

7. **Look at the Annual Financial Report.** Verify that the expense and deposit amounts listed agree with the amounts in the ledgers, the totals in the check register, receipt book and the bank statements.
8. **Check the Current Balance.** Verify that the treasurer's total balance at the beginning of the year, plus all funds received, minus all expenditures, equals the treasurer's total current balance for the year.

Bank balance at the beginning of the year: \_\_\_\_\_  
(+) All funds received: \_\_\_\_\_  
(-) All expenses: \_\_\_\_\_  
(=) Current Balance: \_\_\_\_\_

9. **Examine the club's inventory list and Annual Inventory Report.** The 4-H club should inventory all items owned by the club. Any item or similar items with a dollar value of \$1,500 or more (e.g., three \$500 laptops equaling \$1,500 or one \$2,000 animal scale) must be included on the Annual Inventory Report and reported in the 4-H Annual Financial Reporting system online. The value listed for each inventory item should be its Fair Market Value. A good way to find out the Fair Market Value of something is to figure out a fair price that you could sell the item for and that someone would pay that amount for. You can also look search online to see what new and used items will sell for.

(Optional) Form 5.3 – Mid-Year Club Peer Review Checklist

**4-H CLUB PEER REVIEW COMMITTEE CHECKLIST**

- |   |  |
|---|--|
| <input type="checkbox"/> 4-H Club budget (proposed, approved, actual and addendums) | <input type="checkbox"/> Check request forms with attached receipts or bills |
| <input type="checkbox"/> Receipts for all income                                    | <input type="checkbox"/> Canceled and voided checks & deposit slips          |
| <input type="checkbox"/> Monthly 4-H club ledger reports                            | <input type="checkbox"/> Inventory report                                    |
| <input type="checkbox"/> Fundraising proposals                                      | <input type="checkbox"/> Copy of Checkbook register                          |
| <input type="checkbox"/> Reconciled bank statements                                 |  |

Attach additional pages as needed.

The Peer Review Committee found the following:	Recommendations:

This certifies that the peer review committee has reviewed the financial records and finds them:

- In order
- In order upon implementation of the recommendations
- Requiring further review and action

Name and Signatures of peer review committee:

Name (Please Print)	Signature	Date
Name (Please Print)	Signature	Date
Name (Please Print)	Signature	Date
Name (Please Print)	Signature	Date



## Section 6: Finishing for the Year

You are almost done for the year, but first you need to tell your 4-H club members how they did this year. The reports you will make here will tell them what they own, how much money they made and how good a job of budgeting they did. After that, you can show your peer review committee how good a job you did, too.

### Prepare an Inventory Report

1. Create a list of all the goods your 4-H club received or purchased to keep for the club. (e.g., a gift, a calculator, a scale). The list should show:
  - Date acquired
  - The name of the item and description
  - Dollar value (e.g., amount paid)
  - Where it is kept (such as the name and address of the member storing it)
  - Date the item was disposed of (e.g., sold, thrown away, donated, recycled)
2. You should have last year's report, too. Do you still have everything that is on the list? If not, write down what you did with it. If you sold it, write down what you were paid for it.
3. Now, take a look at the list of things you bought or were given to you this year. Are any worth \$1,500 or more? If so, list them on your inventory report. Any similar items (e.g., three computers each worth \$500, archery equipment totaling \$1,500) with a dollar value of \$1,500 or more must be included on both the Annual Inventory Report and the 4-H Annual Financial Reporting System online. (See Form 6.2 Annual Inventory Report on **page 36**). The value listed for each inventory item should be its Fair Market Value. A good way to find out the Fair Market Value of something is to figure out a fair price that you could sell the item for and that someone would pay that amount for. You can also look search online to see what new and used items will sell for.
4. Give a copy of the report to your county 4-H YDP staff by county due date or by the end of the program year. Keep the original for your own records.



### WHAT YOU WILL DO IN THIS SECTION:

- Learn to prepare an inventory report.
- Learn to prepare your annual report.
- Learn what to do for the Peer Review.
- Prepare to turn your records over to the next treasurer.

### Prepare an Annual Financial Report

The annual report sums up what the club did for the year. (See Form 6.3 Annual Financial Report on **page 37**). Before you write it up, though, check over your work.

1. The ending balance for the previous year should be taken from the club's Annual Financial Report from the previous year. This will be the total ending balance from your June bank statement.
2. Refer to your monthly bank statement and monthly Checkbook Balancing Form 8.3. The bank statement should include the total income, total expenses, total closing balance, any fees charged and any interest earned for each month.
3. Fill in the total income and total expenses columns for each month on the Annual Financial Report using your **bank statements**. You can check your math by subtracting the monthly expenses from the monthly income.
4. Add up the total income for all months. That will be your total revenue for the year.
5. Add up your total expenses for all months. These are your total expenses for the year.
6. Now subtract the total expenses for the year from the total revenue for the year. The remaining total is your final year-end balance and should equal what you show as your total closing balance on your June bank statement. If it does not, re-check the numbers and your math. If needed, contact your treasurer advisor or club leader.
7. The inventory total is the sum of the fair market dollar value of each item (or set of items) listed on Form 6.2 Annual Inventory Report.
8. Give a copy of your report to the club leader. Keep the original with your records. (Visit <http://4h.ucanr.edu/Administration/Financial/> to submit your club's Annual Financial Reporting on-line).

### Form a Peer Review Team

At the end of the year, you will need to have a peer review team look at your work to see what you did well and how you can improve. Your 4-H club will want to ask some people who are not related to you to perform a Peer Review. Your peers are your fellow club members and 4-H adult volunteers.

The review team should be comprised of two 4-H adult volunteers and two 4-H members. Committee members should not include the treasurer, relatives of the treasurer or anyone who has authority to sign checks. If the 4-H club is too small to meet this requirement, talk to your county 4-H YDP staff or ask for assistance from another 4-H club in the county.



### What the Peer Review Team will do

1. Check each month's reconciled bank statement and canceled checks. If the treasurer found differences during the month, ask what was done to make corrections. Verify that two authorized, unrelated 4-H members or adult volunteers signed all checks. Verify that the signer is not the same person as the payee.
2. Check the ledger entries and make sure that the entries are complete and up-to-date. Compare the ledger postings to checks, bills, receipts and deposits. If discrepancies are found, ask the treasurer to explain.
3. Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank by examining the bank statement to make sure the voided check number is not listed. After a check is written, for 6 months, clubs should track all outstanding checks. (See **page 25** for handling outstanding checks that are more than 6 months old).
4. Total all money (cash and checks) received. Receipts must be written for all funds collected. Verify that receipts are in order by date and that all funds are listed on the ledgers.
5. Total all deposits made to the bank account. The total should equal the total of all funds received as recorded in the ledgers, club monthly reports and receipt book.
6. Total all money spent. The total should equal the total of all expenses as recorded in the ledgers, club monthly reports and receipt book. Verify that a written bill or receipt is on file for each expense. Verify that all expenses were paid by check and not in cash.
7. Look at the Annual Financial Report. Verify that the expense and deposit amounts listed agree with the amounts in the bank statements.
8. Check the end of year balance. Verify that the treasurer's total balance at the beginning of the year, plus all funds received, minus all expenditures, equals the treasurer's total balance at the end of the year.
9. Examine the club's inventory list and Annual Inventory Report. The 4-H club should inventory all items that have been obtained. Any item or similar items with a dollar value of \$1,500 or more must be included on the Annual Inventory Report and entered into the 4-H Annual Financial Reporting System online.

### Submit Paperwork to the UCCE 4-H County Office

4-H clubs and units need to submit the following year-end financial reporting documents to their UCCE 4-H county office by September 15 (or by county due date):

1. Annual Inventory Report (Form 6.2)
2. Annual Financial Report (Form 6.3)
3. Year End Peer Review Report (Form 8.5)
4. Year End Peer Review Checklist (Form 8.6)
5. Any other documents your county requires

Note: 4-H clubs are not required to file federal or state income taxes. For additional information see the 4-H Policy Handbook, Chapter 9, XIII. Federal Taxes and XIV. California State Income Taxes.

### 4-H Annual Financial Reporting and Certification

4-H clubs must complete the annual entry of financial reports into the 4-H Annual Financial Reporting System online - <http://4h.ucanr.edu/Administration/Financial/>. Contact your county 4-H YDP staff for the password to the online system by September 15 (or county due date). The reporting consists of:

- Form 6.2 Annual Inventory Report
- Form 6.3 Annual Financial Report
- Form 8.5 Year-End Peer Review Report
- Form 8.6 Year-End Peer Review Checklist

After information is entered, the county 4-H YDP staff certify the 4-H annual financial reporting.

### Prepare to Turn Your Records Over to the Next Treasurer

Your work is almost done. Now you need to get ready for next year. You might be continuing on as treasurer, or you might be handing your work over to a new person. You should have all your paperwork, your reports, checkbook and register, and anything else you used to do your job during the year. You should also have the records from the previous year.

If you used an electronic system, make a copy of the files and give them to the club leader, treasurer advisor and next treasurer. You might also consider emailing the files as an attachment.

Show the new treasurer what you did, what you learned and what you wish you could have done differently. Talk to the treasurer about the peer review report you received on your work. 4-H is a leadership program as well as an educational one. This is your chance to lead the new treasurer into the next year. Give any paperwork not needed by the new treasurer to the treasurer advisor.

California 4-H YDP clubs can now submit their annual financial reports online at:

<http://4h.ucanr.edu/Administration/Financial/>

Form 6.1 - 4-H Club Monthly Report

**4-H CLUB MONTHLY REPORT**

Club Name:

Location:

Month:

Total Opening Balance \$:

**INCOME (SOURCE, USE, PURPOSE)**

**AMOUNT**

INCOME (SOURCE, USE, PURPOSE)	AMOUNT	
PROJECTS (SUB-ACCOUNTS)		
Total Income \$:		

**EXPENSES (DESCRIBE)**

**AMOUNT**

EXPENSES (DESCRIBE)	AMOUNT	
PROJECTS (SUB-ACCOUNTS)		
Total Expenses \$:		
Closing Balance \$:		



**Form 6.2 - Annual Inventory Report**

<b>ANNUAL INVENTORY REPORT</b>	
Club Name:	Date:
Location:	

Date Acquired	Item and Description	Dollar Value		Storage Location	Date Disposed
		\$	¢		
Total Inventory Value \$:					



Form 6.3 - Annual Financial Report

**ANNUAL FINANCIAL REPORT**

July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_

County:	Treasurer Name:
---------	-----------------

Club Name:	Treasurer Phone:
------------	------------------

EIN:	Treasurer Email:
------	------------------

Bank Account (Complete a separate Form 6.3 for each account)

Checking  Savings  Other

Bank Name:	Last 4 Digits of Account Number:
------------	----------------------------------

**Balance at the end of the previous year \$:** \_\_\_\_\_

MONTH	TOTAL INCOME	TOTAL EXPENSES	BALANCE
July			
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
<b>TOTAL FOR THE YEAR</b>	\$	\$	\$



# Section 7: Treasurer's Checklist

## Form 7.1 - Treasurer's Checklist

GETTING STARTED	COMPLETED	DATE
Get an EIN from county 4-H YDP staff		
Get a minimum of two people to sign checks who are unrelated individuals		
Open bank account(s), if there is no current account, or change signers on the exiting account(s)		
Report bank account(s) and who signs your checks to the county 4-H YDP staff		
Prepare a chart of accounts		
Fill out your 4-H Club and Project Ledgers		
Get a bank stamp		
Get a date stamp		
Get a receipt book		
Get a cash box		
Notes:		

BUDGETS	COMPLETED	DATE
Prepare a budget		
Get club's approval of the budget		
Turn copy of approved budget into the county for review		
Notes:		



**INCOME AND FUNDRAISING**

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Turn in Fundraising Approval Form(s) 8.7 to the county for approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Be sure all checks are made payable to your 4-H club	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Be sure to keep a receipt for all money paid to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deposit all money within seven days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Be sure all deposit slips are in your records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Complete check register	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Complete 4-H Club and Project Ledgers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Acknowledge all donations to your 4-H club	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes:





SPENDING MONEY												
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Make sure club members approve everything you pay for	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Be sure all checks have two signatures from unrelated individuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Complete check register	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Be sure to keep receipts, bills, check requests and missing receipt forms for all expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organize receipts and bills by date of payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Be sure ledgers are completed for each purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Notes:												



**REPORTING TO YOUR CLUB**

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Reconcile your bank account(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prepare a monthly report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes:

**FINISHING FOR THE YEAR**

**Completed**

**Date**

Complete the Annual Inventory Report, which includes everything worth \$1,500 or more - Any similar items (e.g., three computers each worth \$500, archery equipment totaling \$1,500) with a dollar value of \$1,500 or more must be included on both the Annual Inventory Report and the <a href="#">4-H Annual Financial Reporting System</a> online.		
Complete the Annual Financial Report, which includes total expenses, income and monthly balance		
Complete peer review		
Submit paperwork to the UCCE 4-H county office by September 15th (or the county due date)		
Enter club annual financial reports into the online 4-H Annual Financial Reporting System by September 15th.		
Meet with next year's treasurer		

Notes:



# Section 8: Financial Forms

## Form 8.1 – 4-H Club Ledger

4-H CLUB LEDGER	
Club Name:	
Location:	
Month:	Year:

### INCOME

Opening Account Balance: \$

DATE	RECEIPT	FROM	PURPOSE	SUB-ACCOUNT TO:	AMOUNT
Total Income for Month: \$					

### EXPENSES

DATE	CHECK	TO	PURPOSE	SUB-ACCOUNT	AMOUNT
Total Expenses for Month: \$					

**NOTE**  
 Keep the following with this report:

- Bank statements
- Receipts for income
- Canceled and voided checks
- Expenses for each month
- Statement of cash collections

Total Expenses for Month: \$

Income +

Expense -

Total Closing Balance = \$

Form 8.2 – 4-H Club Project Ledger

4-H CLUB PROJECT LEDGER (SUB-ACCOUNTS)	
Club Name:	
Location:	
Month:	Year:

Project Name (Sub-Account):  Beginning Balance: \$

DATE	RECEIPT #	INCOME FROM	AMOUNT	BALANCE
DATE	CHECK #	EXPENSE DESCRIPTION	AMOUNT	BALANCE

Ending Balance: \$

Project Name (Sub-Account):  Beginning Balance: \$

DATE	RECEIPT #	INCOME FROM	AMOUNT	BALANCE
DATE	CHECK #	EXPENSE DESCRIPTION	AMOUNT	BALANCE

Ending Balance: \$



Form 8.3 – Checkbook Balancing

Month:

CHECKBOOK BALANCING 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 (this amount will already include any interest earned and bank fees deducted)  \$ <input type="text"/>  2) Add total outstanding deposits + <input type="text"/>  3) Subtract total outstanding checks - <input type="text"/>  4) New balance (Should equal checkbook balance)  \$ <input type="text"/>



Form 8.4 – 4-H Club Budget

4-H CLUB BUDGET					
Club Name: _____					
July 1,	_____	to June 30,	_____	Total Opening Balance: \$ _____	
ESTIMATED INCOME (SOURCE, USE, PURPOSE)	BUDGETED		ACTUAL		
Total Income \$:				_____	\$ _____
ESTIMATED EXPENSES (DESCRIBE)	BUDGETED		ACTUAL		

<b>PROJECTS (SUB-ACCOUNTS)</b>				

Total Expenses \$:		\$	
Beginning Balance		\$	
Income +			
Expenses -			
Total Closing Balance =		\$	

We certify that this budget was approved by the club meeting on (date)

\_\_\_\_\_  
Club President (print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Treasurer (print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Club Leader (print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
County Director or designee\* (print name)

\_\_\_\_\_  
Signature





Form 8.5 – Year-End Club Peer Review

4-H CLUB PEER REVIEW COMMITTEE REPORT

Year-End Due Date: \_\_\_\_\_

Club/Unit:	Peer Review Date:
Checking Account # (last 4 digits):	IRS Tax EIN #:
Savings Account # (last 4 digits):	Bank Name:
Bank Address:	
Persons authorized to sign on checking account:	
Our bank records are in the possession of:	

4-H CLUB PEER REVIEW COMMITTEE

The peer review committee should be comprised of two (2) 4-H adult volunteers and two (2) 4-H members. Committee members should not include the treasurer, relatives of the treasurer or anyone who has authority to sign checks.

PROCEDURES FOR 4-H CLUB PEER REVIEW COMMITTEE

- 1. Check each month’s reconciled bank statement and canceled checks.** If the treasurer found differences during the month, ask what was done to make corrections. Verify that two authorized, unrelated 4-H members or adult volunteers signed all checks. Verify that the signer is not the same person as the payee.
- 2. Check the ledger entries and make sure that the entries are complete and up-to-date.** Compare the ledger postings to checks, bills, receipts and deposits. If discrepancies are found, ask the treasurer to explain.
- 3. Examine all voided checks.** If a voided check is not on file, verify that the check has not cleared the bank by examining the bank statement to make sure the voided check number is not listed.
- 4. Total all money (cash and checks) received.** Receipts must be written for all funds collected. Verify that receipts are in numerical sequence and that all funds are listed on the ledgers.
- 5. Total all deposits made to the bank account.** The total should equal the total of all funds received as recorded in the ledgers, club monthly reports and receipt book.
- 6. Total all money spent.** The total should equal the total of all expenses as recorded in the ledgers, club monthly reports and receipt book. Verify that a written bill or receipt is on file for each expense. Verify that all expenses were paid by check and not in cash.
- 7. Look at the Annual Financial Report.** Verify that the expense and deposit amounts listed agree with the amounts in the ledgers, the totals in the check register, receipt book and the bank statements.
- 8. Check the end of year balance.** Verify that the treasurer’s total balance at the beginning of the year, plus all funds received, minus all expenditures, equals the treasurer’s total balance at the end of the year.

Bank balance at the beginning of the year:	
(+) All funds received:	
(-) All expenses:	
(=) Current Balance:	

- 9. Examine the club’s inventory list and Annual Inventory Report.** The 4-H club should inventory all items that have been obtained. Any item or similar items with a dollar value of \$1,500 or more (e.g., three \$500 laptops totaling \$1,500 or one \$2,000 animal scale) must be included in Form 6.2, the Annual Inventory Report. Additionally, inventory items valued at \$1,500 must be entered in the 4-H Annual Financial Reporting System online.



Form 8.6 – Year-End Club Peer Review Checklist

**4-H CLUB PEER REVIEW COMMITTEE CHECKLIST**

- 4-H Club budget (proposed, approved, actual and addendums)
- Receipts for all income
- Monthly 4-H club ledger reports
- Fundraising proposals
- Reconciled bank statements
- Check request forms with attached receipts or bills
- Canceled and voided checks & deposit slips
- Inventory report
- Copy of Checkbook register

Attach additional pages as needed.

The Peer Review Committee found the following:	Recommendations:

This certifies that the peer review committee has reviewed the financial records and finds them:

- In order
- In order upon implementation of the recommendations
- Requiring further review and action

Name and Signatures of peer review committee:

Name (Please Print)	Signature	Date
Name (Please Print)	Signature	Date
Name (Please Print)	Signature	Date
Name (Please Print)	Signature	Date



**Form 8.7 – Fundraising Approval**

All 4-H fundraising activities need prior approval from the county director. Return this form to your UCCE 4-H county office **prior to** the fundraising activity. Please attach additional pages as needed. You need to work with the 4-H YDP staff for any fundraiser that requires a Facility Use Agreement and Certificate of Insurance for the facility hosting the event.

**Please type or print all information provided.**

4-H Club Name:	Date:
Contact Person:	Phone:

**PART A**

Date for Activity:	Estimated Income: \$
Name and Address of Facility hosting the event (if applicable):	
If the fundraiser involves serving food, please list the name of the 4-H adult volunteer who will be participating at the event and who has received annual food safety training from 4-H YDP staff (please print):	
Outline the activity, including products to be sold or services to be rendered.	
Anticipated Use of Funds.	
Describe how the 4-H Name and Emblem will be used.	



PART B

Are you doing this fundraiser in support of outside groups or organizations? (check one)  
 NO  YES  
If you checked yes, please answer the questions below:

What group or organization will this fundraiser benefit?

How will this fundraiser benefit the group or organization?

Please describe how you determined what the needs of the group or organization are.

What are you planning to do with the items or money collected in support this group or organization?

We confirm the accuracy of the information provided above.

_____	_____	_____
Club President (print name)	Signature	Date
_____	_____	_____
4-H Adult Volunteer (print name)	Signature	Date
_____	_____	_____
4-H County Staff (print name)	Signature	Date
_____	_____	_____
County Director or designee* (print name)	Signature	Date



**Form 8.8 – Monthly Statement of Cash Collections**

4-H Unit or VMO:

Name of banking institution funds will be deposited into:

Date	Name (First & Last)	Fundraising Activities	Donations	Gifts	Other	Total Amount
		\$	\$	\$	\$	\$
	TOTAL INCOME	\$	\$	\$	\$	\$

I hereby certify that I have received the amount of money indicated above for the stated purpose.  
(Must be signed by two individuals, one being an unrelated adult.)

\_\_\_\_\_  
Name (print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
4-H Adult Volunteer (print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Form 8.9 – Club Check Request Form**

Payee:	<b>For Treasurer Use</b>		
Address:			Check No. <input style="width: 150px;" type="text"/>
Date Requested:			Date of Issue: <input style="width: 150px;" type="text"/>
Requested Amount:			Amount of Check: <input style="width: 150px;" type="text"/>
Budgeted Categories:			
Date	Description	Amount	
TOTAL		\$ <input style="width: 100px;" type="text"/>	

Please attach **ORIGINAL** receipts for all expenses (**No reimbursement without a receipt or a completed Missing Receipt Form 8.10**).

Approved by:

Treasurer (print name)	Signature	Date
------------------------	-----------	------

Community Club Leader (print name)	Signature	Date
------------------------------------	-----------	------



**Form 8.10 – Missing Receipt Form**

Please use this form for a missing receipt for a payment made on behalf of the 4-H club.

4-H Club:	
County:	
I, declare that: _____ (payee name)	
I paid monies on behalf of the _____ 4-H Club using	
<input type="checkbox"/> personal funds OR <input type="checkbox"/> 4-H club funds as follows:	
Date:	Amount paid: \$
Business name:	Business address:
Description of the supplies or services purchased:	
Purpose for which the supplies or services were purchased:	
I am missing the receipt on which the word "Paid" appears for the expenses incurred. Describe the attempts made to obtain the original receipts.	
<p>If purchase(s) were made using personal funds, please fill out the following fields. Leave these fields blank if 4-H club funds were used.</p> <p><input type="checkbox"/> I declare that all efforts to obtain a duplicate receipt have been made. I hereby request that the _____ 4-H Club reimburse me for this expense of my personal monies.</p>	
Signature of payee:	(Date)
Mailing address of payee:	

\_\_\_\_\_  
Signature of Treasurer (required):

\_\_\_\_\_  
(Date)





# Glossary

## Actual Cost

An actual amount paid or incurred, as opposed to estimated cost.

## Authorize

To give permission. You must have your club's permission to spend money and it must be in writing. For instance, your approved budget gives you permission. Also minutes from a club meeting could give you permission, or authorization, to purchase something. If you can't get authorization in writing, be sure to make a note of who gave you verbal permission and include that note in your records. Have the authorizing person sign the note as soon as possible.

## Balance

You can use this word in two ways. Your bank balance is the amount of money the bank says you have at the time your statement is printed. Your book balance is the amount of money you have recorded in your book keeping system. In addition, when you balance your bank statement, you are comparing your records and book balance to the bank's records or "balancing" the two to see if you and the bank show the same figures.

## Bank Statement

This is a report you will receive from your bank each month. It will show the checks that you have written and that have cleared (see "cleared" below), as well as the money you deposited since the last statement and as of the closing date (which should be the last day of the month). If you have written any checks or made deposits since the statement date, your balance will be different from what the bank says. When the bank balance is higher than your book balance, it means that some checks you have written have probably not reached the bank yet. If the bank balance is lower than your check register, a recent

deposit you made may have been credited after the statement date.

## Budget

An itemized list of the most likely expenses and revenues for the year.

## Chart

This will be a list of all the types of things you will spend money on or receive money from. For example, the chart of accounts. The best chart of accounts is a simple one. List your projects and events and add categories for which you expect to spend the club's money.

## Check

Your written authorization for the bank to pay someone money.

## Checkbook

Where you keep your blank checks and register. Be sure to keep all your checks locked up safely.

## Cleared

When you write a check, it must go back to your bank to be cleared. To be "cleared" means that the bank has taken money from your account to pay the amount authorized by your check. If you have a check that you wrote but it has not cleared, it means that either the bank received it after your statement date, or the person to whom you wrote the check has not deposited or cashed it yet. If a check has not cleared for several months, you should call the person you paid and ask if the check has been deposited. If you need assistance, you should talk to your treasurer advisor.

## Deposit

When you give money to the bank to add to your account. Each deposit should have a deposit slip completed and a copy of it or a receipt from the bank kept in your records.

## Glossary

### Endorse

To stamp with club information on the back of a check made out to your club. This tells the bank that you authorize the payment or deposit of the check.

### Estimate

To make a judgment of the likely cost of something or what you think your club will receive. Use what was done last year as your starting point. Additionally, you can call stores for prices and write down what you find out.

### Expense

Something that requires spending money.

### Fair Market Value

Fair market value is an estimate of a property's current worth. It can be determined by taking the original value of the property when it was new and subtracting value for the age and condition of the property. (Example: A swine scale that is 4 years old. The cost of the swine scale new was \$800. The scale is in okay condition and is 4 years old, so subtract \$400 from the value of the item. The estimated fair market value of the scale would be \$400).

### Inventory

A list of the things your club owns.

### Ledger

A book listing your accounts and the recording of the money you deposited and spent.

### Outstanding

When a check has not cleared, it is called outstanding. Outstanding means the bank has not received the check from the person to whom you wrote the check.

### Peer

Someone who is your equal. For instance, the other members of your club are your peers.

### Receipt

Written proof that something was paid for or

money was given.

### Reconciliation

Comparing your records with the bank records.

### Revenue

Money your club receives from fees, a fundraiser, or gift from a donor.

#### Note:

Canceled is spelled correctly both as "canceled" and "cancelled." Dictionary.com notes that "cancelled" is an especially British spelling of the word. American Heritage and Merriam-Webster dictionaries list both spellings as correct. The Oxford English dictionary does not recognize the word "canceled."



# 4-H Treasurer's Manual

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