OSU EXTENSION PIKE COUNTY

Treasurer's Record Book

Name: _____

Program Year: _____ County: _____

Club Name: _____

Club Advisor: _____

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We are indebted to the original co-author of the previous version of this publication, **Travis West**.

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References

4-H Treasurer's Record Book. (2005). Kansas State University Agricultural Experiment Station and Cooperative Extension Service.

Treasurer's Manual. (2003). California 4-H Youth Development program, The University of California.

Treasurer's Handbook. (1998). Minnesota 4-H Youth Development, University of Minnesota Extension Service.

4-H Treasurer's Records Book. Texas Agricultural Extension Service, The Texas A & M University System.

Treasurer's Record Book. Mississippi 4-H Club, Mississippi State University Extension Service, Form 1019.

Finances and Fundraising. (1999). Extension Fact Sheet, 4H-005-99, Ohio State University Extension.

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Is this your first year serving as treasurer? More information is in the Tr*easurer's Resource Guide* available at **ohio4h.org/officerresources**.

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Treasurer

Welcome

Congratulations on your new role as your 4-H club's treasurer! Your club members have bestowed upon you both an honor and a responsibility. This record book will be used to keep financial records for your club. The *Treasurer's Resource Guide* can help prepare you to be a successful treasurer. Good luck!

Officer's Role in the Club

Serving as a club officer means you are part of a team. The team's responsibility is to hold a club meeting that is both well run and fun. The officers should meet with their club advisor before the meeting so that they are prepared to run the meeting and to help the club make decisions.

Your Role as the Treasurer

- Handle all money matters of the club and maintain accurate financial records.
- Prepare a budget, with your finance committee and advisor, to guide the club.
- Only spend money with proper club approval. (A motion, second, and two-third passing vote must be included in the meeting minutes. Voting on spending club money must be a countable vote, like raising hands or standing up. The actual count needs recorded in the minutes to clearly show the expenditure was properly approved by two-thirds of the members at the meeting).
- Never mix your own money with club money. Never use club money for your personal needs. Both of these practices are illegal.
- Keep an accurate record in the treasurer's book of all income and expenses.
- Deposit all funds in the bank within a week.
- Pay all bills promptly as approved by the club.
- Only pay by check or money order, and have paperwork for all bills paid.
- Write receipts for all money collected and maintain a copy of receipts in your records.
- Collect dues (if your club has dues), and keep an accurate record of dues paid.
- Prepare an accurate treasurer's report for each meeting and give the secretary a copy of the report to be recorded in the minutes.
- Serve on the club executive committee.
- Complete your *Treasurer's Record Book*, including the Yearly Financial Summary, prior to an end of the year financial review by the Financial Review Committee.
- Provide the following information to the Financial Review Committee:
    - Club budget, check register, bank statements, cancelled checks and deposit slips, receipts of all income, bills for all expenses and Treasurer's Record Book
- Have the Financial Review Committee complete the Financial Review Report.

My Officer Goals

After reviewing this record book and the resource guide, develop a plan for what you will do as treasurer this year. Select activities from the items listed below. Feel free to be creative and add your own activities.

After Being Elected	Plan to Do (√)	Plan to Complete By	Date Completed
Confirm that the Financial Review Committee reported its findings to the club last year.			
Make sure that the account is in the club's name.			
Find out who is allowed to sign checks for the bank (some banks have age restrictions).			
Take possession of the club receipt book.			
Work with advisors to complete the budget form.			

At Club Meetings	Plan to Do (√)	Plan to Complete By	Date Completed
Maintain a current Record of Club Finances when you collect money (e.g., club collects dues, project book fees, etc.).			
Complete a treasurer's report for each meeting.			
Give a presentation or demonstration.			
Present bills received that still need club approval to pay.			
Write receipts for all money received.			
Finalize the Record of Club Finances form.			
Complete the Yearly Financial Summary.			

Things to Do on Your Own	Plan to Do (√)	Plan to Complete By	Date Completed
Attend an officer training program.			
Make a poster or exhibit for the club booth.			
Give a speech at a county speaking contest.			
Give a demonstration at a county demonstration contest.			

_____ Club Budget

(year)

A tentative budget should be set by the officers and leaders at the beginning of the 4-H year as soon as a new club is organized. The tentative budget should be presented to the club at the first possible meeting, discussed and approved. Depending on your club's needs, you can use this form or make your own. Remember to include a copy with your treasurer's record book.

Income

(List fundraising event plans, approximate date of event, and estimated profit.)

EVENT	DATE	ESTIMATED INCOME
1._____	_____	$ _____
2. _____	_____	$ _____
3. _____	_____	$ _____
4. _____	_____	$ _____
5. _____	_____	$ _____
	TOTAL INCOME	$ _____

Expenses

(Include items such as club outings, donations to worthy causes, meeting location rental fees, recreation equipment or project materials, refreshments for parties, material for club banner, postage, Ohio 4-H Foundation donations, etc.)

NEED	DATE	ESTIMATED EXPENSE
1._____	_____	$ _____
2. _____	_____	$ _____
3. _____	_____	$ _____
4. _____	_____	$ _____
5. _____	_____	$ _____
6. _____	_____	$ _____
7. _____	_____	$ _____
8. _____	_____	$ _____
9. _____	_____	$ _____
10. _____	_____	$ _____
11. _____	_____	$ _____
	TOTAL EXPENSES	$ _____

Estimated surplus or shortfall (total income minus total expenses): _____

Record of Club Finances

Club Name _____ Year _____

The financial record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record ***every*** transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received—Name and Purpose Payments Made—Name and Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	Balance at the beginning of the year	**X**	**X**	**X**	
	Balance at the end of the year	**X**			

Treasurer's Report

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report, and present it to the club for each meeting.

4-H Club Name_____ Date _____

1. State the beginning account balance: _____ Date of previous meeting: _____

(Ending balance from previous meeting)

2. Money received:

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ total amount of money received.

3. Payments made:

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ total amount of payments made.

4. State the ending balance: $ _____

5. Submitted by: _____

Treasurer

Treasurer's Report

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report, and present it to the club for each meeting.

4-H Club Name_____ Date _____

1. State the beginning account balance: _____ Date of previous meeting: _____

(Ending balance from previous meeting)

2. Money received:

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ total amount of money received.

3. Payments made:

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ total amount of payments made.

4. State the ending balance: $ _____

5. Submitted by: _____

Treasurer

Treasurer's Report

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report, and present it to the club for each meeting.

4-H Club Name_____ Date _____

1. State the beginning account balance: _____ Date of previous meeting: _____

(Ending balance from previous meeting)

2. Money received:

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ total amount of money received.

3. Payments made:

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ total amount of payments made.

4. State the ending balance: $ _____

5. Submitted by: _____

Treasurer

Treasurer's Report

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report, and present it to the club for each meeting.

4-H Club Name_____ Date _____

1. State the beginning account balance: _____ Date of previous meeting: _____

(Ending balance from previous meeting)

2. Money received:

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ total amount of money received.

3. Payments made:

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ total amount of payments made.

4. State the ending balance: $ _____

5. Submitted by: _____

Treasurer

Treasurer's Report

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report, and present it to the club for each meeting.

4-H Club Name_____ Date _____

1. State the beginning account balance: _____ Date of previous meeting: _____

(Ending balance from previous meeting)

2. Money received:

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ total amount of money received.

3. Payments made:

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ total amount of payments made.

4. State the ending balance: $ _____

5. Submitted by: _____

Treasurer

Treasurer's Report

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report, and present it to the club for each meeting.

4-H Club Name_____ Date _____

1. State the beginning account balance: _____ Date of previous meeting: _____

(Ending balance from previous meeting)

2. Money received:

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ from _____ for what purpose _____

$ _____ total amount of money received.

3. Payments made:

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ to _____ for what purpose _____

$ _____ total amount of payments made.

4. State the ending balance: $ _____

5. Submitted by: _____

Treasurer

4-H Club Yearly Financial Summary

Complete at the end of the year.

Program Year _____ Club/Affiliate Name _____

Bank Name _____ EIN _____ Account Number _____

Bank Address _____

Bank City/State/Zip _____

Type of Account (select one): ____Checking ____ Savings ____ Other (please list) _____

Who is authorized to sign your checks? (Must have at least one name, preferably two names.)

_____ _____

Club Income (please list)

Description (fundraiser, dues, etc.)	Amount
Total Income	

Club Expenses (please list)

Description (books, program fees, etc.)	Amount
Total Expenses	

Beginning Account Balance as of Jan. 1 (should match bank statement) $ _____

Total Income (from above) + $ _____

Total Expense (from above) – $ _____

Ending Account Balance as of Dec. 31 (should match bank statement) = $ _____

Name of person completing form _____

Yearly Financial Review

After you have finalized financial records for the year and before the new treasurer takes over, the 4-H club must conduct a yearly financial review. A Financial Review Committee should be formed to conduct a review of club financial transactions and records for the year. The committee should consist of two adults (advisors or parents) and two members. No one on the committee should be from the treasurer's family or be a signer on the account.

Provide the following information to the Financial Review Committee:

- Completed treasurer's record book
- Check register
- Bank statements
- Receipt book
- Bills paid
- Completed secretary's record book

Procedures for the committee:

1. Check each month's reconciled bank statement and canceled checks. Make sure the check register and Record of Club Finances coincide.
2. Examine all voided checks. Confirm that the check was voided and never cleared the bank.
3. Total all funds received. Verify that receipts were written and that funds received were listed in the Record of Club Finances.
4. Total all deposits made to the bank account. This total should equal the total of all funds received.
5. Total all expenditures. Verify that a written bill or store receipt is on file for each expenditure. Confirm that all expenditures are listed in the Record of Club Finances.
6. Examine the Yearly Financial Summary in the treasurer's record book.
7. The treasurer's balance at the beginning of the year, plus all funds received, minus all expenditures, must equal the treasurer's balance at the end of the year.
8. Examine club minutes for treasurer's reports at each meeting and club approval (by two-thirds vote) of all expenditures.

Financial Review Report

Date financial review conducted: _____

Financial Review Committee Checklist:

- ☐ Club budget
- ☐ Receipts for all income
- ☐ Check register
- ☐ Bills for all expenses
- ☐ Bank statements
- ☐ Record of Club Finances
- ☐ Secretary's minutes
- ☐ Yearly Financial Summary

The Financial Review Committee found the following conditions in the club's financial records:

_____

_____

_____

_____

_____

The Financial Review Committee makes the following recommendations:

_____

_____

_____

_____

_____

This certifies that the Financial Review Committee has reviewed the record keeping and financial balances and finds that they: (Check one)

- ☐ are in order.
- ☐ will be in order upon implementation of recommendations.
- ☐ require further review and action.

The Financial Review Committee must report at the next club meeting and have the report recorded in the secretary's minutes. Date report given _____.

Financial Review Committee members:

Printed Names	Signatures
_____	_____
_____	_____
_____	_____

I pledge
My ***head*** to clearer thinking,
My ***heart*** to greater loyalty,
My ***hands*** to larger service, and
My ***health*** to better living,
For my club, my community,
my country, and my world.

ohio4h.org

This publication and other officer resources can be found at **ohio4h.org/officerresources**. For other Ohio State University Extension, 4-H Youth Development publications, contact your local OSU Extension office or purchase online at **extensionpubs.osu.edu**. Ohio residents get the best price when they order and pick up their purchases through local Extension offices.