

4-H Club Treasurer

You are responsible for handling the club's money. Keep records of club funds current, and report all activity to the club. Below is a review of your basic responsibilities. Make sure you have a discussion with your adult leader for any additional responsibilities they may have for you.

Basic Responsibilities:

- **Create a budget.** You will serve as the chairperson of the finance committee. You and your committee members will establish the budget for the year and present it to the club for a vote.
- **Pay approved expenses.** You must have all expenses approved by a majority club member vote before paying an expense. Pay them timely.
- **Two signatures required.** All checks written must have two signatures. Both signatures must be on the approved signature card at the bank.
- **Make deposits.** You will need to make sure deposits are made at the bank, and that deposits are made timely.
- **Balance the checkbook.** You need to balance the check book to the bank statement each month.
- **Submit a monthly Treasurer's Report.** You can use the attached sample report for your reports at each meeting. Once you give your report, you can give the report to the Secretary to make sure he/she has recorded your report accurately.
- **Submit an annual Treasurer's Book.** Your work will be reviewed and audited annually. You must turn in your book to the Leader and it will then be sent to the County Extension Office.

Getting Started:

- Confirm the previous treasurer has paid all outstanding bills by the September meeting (their last official meeting in office).
- Obtain the checkbook and all checks from the previous treasurer.
- Obtain a copy of the final September treasurer report so you can be certain the ending balance is your beginning balance. Make sure this amount matches the bank's records. If there are any discrepancies, resolve these issues before you accept responsibility in October.
- Have your Leader add your signature on the signature card at the bank and remove the previous treasurer's name from authorization.
- Confirm with your Leader that you are to receive copies of the monthly bank statements.

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Creating the Budget:

1. Meet with your budget committee. Be prepared with the previous year(s) club spending and earning history. Based on this history create a budget of projected income and expenses that will occur in the upcoming year. Attached is a sample budget that may help you with this task. Make sure you do not budget to a zero balance. An emergency fund for cost overruns should be allowed.
2. Upon completion of your proposed budget, you need to bring it before the club members for approval.
3. Once you know the budgeted amounts approved, you may spend to those limits for expenses. If you are going to go over budget, you must have the club approve the additional expense.

Paying the bills (EXPENSES):

- 1) For a reimbursement to a Leader, Parent or a direct store purchase you need to do the following:
 - A) Make sure you get a receipt.
 - B) Neatly write the check.
 - C) Sign the check and get the Leader's signature on the check.
 - D) Present the check to the correct recipient.
 - E) Record on the receipt the check number, date, paid amount, and the person you reimbursed for the expense. Place the receipt in your record keeping book.
 - F) Record the expense in the actual column of the budget form.
 - G) Record the expense in the Treasurer's Report. (Book or Spreadsheet)

Making Deposits (INCOME):

- A) Record cash and checks properly and total them on the deposit ticket.
- B) Less cash should always be \$0.00, you should never take out cash from a deposit. All expenses for the club should be paid with check so you have record. If cash is required to make a purchase, then a parent/Leader will need to pay for it, present the club with a receipt and the club reimburse that person with a check.
- C) Record the deposit in the check register properly.
- D) Record the deposit in the actual column on the club budget.
- E) Record the income amount in your treasure's report. If you receive less than you budgeted for on income, then you need to discuss that with the club and maybe plan another fund raiser so you can meet your budgeted expenses.

Balancing the check book:

You may need an adult leader to help you with this the first few times.

- A) Double check your math from the last time it was balanced to the current balance in the checkbook register.
- B) In the area on the bank statement where it lists the checks that cleared, compare the check numbers and amounts to your check register. Put a check mark in the check register for cleared checks.

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- C) In the area on the bank statement where it lists the deposits that cleared, compare the amounts to your check register. Put a check mark in the check register for cleared deposits.
- D) On the back of the bank statement write down "Un-cleared checks" and then under that heading write the check amounts that DO NOT have a cleared check mark beside them in the register. Then write down the heading "Un-cleared deposits", and then write the amounts of the deposits under that heading that do not have a cleared check mark. Total the un-cleared checks, and total the uncleared deposits.
- E) Go to the bank statement and find the "Ending account balance" usually at the beginning of the statement. Take this figure and subtract your un-cleared checks, then add to that balance your un-cleared deposit amount. This final figure should match the amount in your check register. If it does not, find the difference in the numbers and try to find your mistake. Ask for help to check your work.
- F) Once all is balanced, and then put the bank statement in your Treasurer's book for record keeping purposes. Write on the top of the statement "balanced and the date".
- G) Write in the check register "Balanced check book on xx/xx/xx date = \$balance amount. Highlight this so you can easily refer back to it as the last time it was balanced when you receive the next bank statement.

Monthly Treasurer Report

- A. Each month you must present the club with a Treasurer's Report of all expenses and deposits that has occurred since the last meeting date. Attached is a sample of this report that may help you with this task.
- B. You should have a starting balance, each expense listed, each deposit listed, and then an ending balance.

Annual Treasurer Report:

- A. Follow the Treasurer's Book received at the Officer's Training.
- B. Include all monthly treasurer's reports, receipts, deposit statements, final budget with actual column completed, a copy of the check register, and bank statements.
- C. Complete the summary section of the book.
- D. Submit this to your Leader for review/audit.

You will need your Leader's help as you become familiar with your responsibilities. Do not put off paying expenses or making deposits because you are not sure on what to do. Just ask for help.

Your leader may keep the check book. The leader will work with you each month before the meeting to get bills paid and the bank statements balanced.

Above all else be ORGANIZED!



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BUDGET FOR XYZ CLUB
2009-10 Budget

Proposed				
Actual starting BALANCE:		\$300.00	\$300.00	
Income (Description)	Notes	Budgeted	To Date Actual	Difference*
Raffle Ticket Sales		\$200.00	\$220.00	(\$20.00)
		\$0.00	\$0.00	\$0.00
Projected Income:		\$200.00	\$220.00	(\$20.00)
Expense (Description)	Notes	Budgeted	To Date Actual	Difference*
Pizza Hut	Club Pizza party	\$50.00	\$54.00	\$4.00
Flowers for School	Donate flowers to school	\$80.00	\$72.00	(\$8.00)
Martin's Grocery	Additional food for food drive	\$25.00	\$25.00	\$0.00
Guest Speaker Gift	Subway gift certificate	\$15.00	\$15.00	\$0.00
Club Picnic	Hotdogs/buns club picnic	\$30.00	37.22	7.22
			\$0.00	
		\$200.00	\$203.22	\$3.22
Projected End of Year BALANCE:		\$300.00	\$316.78	(\$16.78)

Submitted by Treasurer: _____ Dated: _____

Treasurer's Report for XYZ Club
2009-2010 Club Year
Report for November 3, 2009 meeting

		10/3/09 - 11/3/09		Debits	Deposits	Balance
Date:	CK #	To:	For:			\$300.00
10/4/2009	Deposit	4-H Club	Raffle Proceeds		\$220.00	
11/2/2009	001	Martin's Food	Extra Canned Food	\$25.00		
11/3/2009				\$25.00	\$220.00	\$495.00

Signature of Treasurer: _____ Date: _____

Signature of Leader: _____ Date: _____