

*The 4-H*  
**TREASURER'S**  
*Record Book*

\_\_\_\_\_  
County

\_\_\_\_\_  
Name of Club

\_\_\_\_\_  
Name of Club Treasurer

\_\_\_\_\_  
Year



**C**ongratulations! Now that your club has elected you as the treasurer, you, and all other officers of your 4-H club are representatives. As a 4-H club officer, you represent not only your club, but also the 4-H program throughout the state. Your skills and abilities, standards and ideals, grooming, speech and even smiles represent Kansas 4-H members. Representing others is one of your most important responsibilities because it exists at all times — not just while you are at 4-H events. **Note: This book includes samples to help you. Familiarize yourself with the whole book before beginning your term as club treasurer.**

## 4-H Club Treasurer Job

### Description

You are the keeper of the money for your club. Your job is more than just collecting and spending money for your club. You must also keep an accurate record of all money collected and spent. You must be able to report to the club where the money came from and what it was spent for. As you know money is important to people, therefore it is very important you keep good records of the money you handle.

1. When you become Treasurer you should go to the bank with the Club Leader to update the signature card. Clubs should have 3-4 officers and/or leaders on the signature card, and none of them should be related.
2. Don't spend any money without club approval. A motion to pay a bill should be passed and recorded in the minutes.
3. Write checks for all expenditures. Do not pay bills with cash. Do not do business by online or internet banking. Have a bill and get a receipt.
4. Deposit all money in the bank as soon as possible.
5. Keep club money and your own money separate. Don't use club money for yourself. There may be legal consequences.
6. Club accounts should have two signatures for expenditures (checks or withdrawals).
7. Use this 4-H Treasurer's Record Book - 4-H 474 to keep your records.
8. Keep all bills and receipts, and all other information. When in doubt keep it. You can't keep too much information.

9. Answer all questions truthfully. If you don't know, say you don't know but promise to get them the answer. Then get help from your leader and get the answer.
10. Prepare a budget to guide the club. Communicate to the club its financial position.
11. Provide the following information for the 4-H club "financial review" committee:
  - Club budget
  - Treasurer's ledger report (check register)
  - Financial Institution Statements (bank statements)
  - Cancelled checks and deposit slips
  - Receipts of all income
  - Bills for all expenses
12. Have club "financial review" committee send "Financial Review Report" (Appendix C, pages 29-30) to the county/district K-State Research and Extension office by November 1.

### Guidelines for Treasurer

- Obtain the club funds and records from the previous treasurer after the financial review committee has finished its report. Check to be sure the amount of money you receive agrees with the previous treasurer's report. Do not accept an incomplete record.
- Work with your finance committee and club leader to put together a budget for the year. Use the sample budget sheet on page 9.
- Discuss with your club leader the use of financial software to make your job easier.
- Put this record book in a 3-ring binder with pockets for bills and receipts to make record-keeping easier. Punch holes in your bank statements and include them in the notebook also.



### Tips for Being a Good Leader

1. Be a team player.
2. Be thoughtful of others.
3. Be helpful.
4. Be a good sport.
5. Be reliable and responsible.
6. Celebrate others' success.
7. Be fair.
8. Have fun with 4-H!



*The time is always  
right to do what is  
right.*

*~Martin Luther  
King, Jr.*

## **Meeting preparations**

### **Before each 4-H meeting ...**

- Complete a monthly report (copy page 7) to share with the club.

### **During the meeting ...**

- Give the treasurer's report. Follow the format on page 8.
- Present bills received.
- Be sure the club takes action on all bills presented. After you present a bill during your report, you may move to pay the bill.

### **After the meeting:**

- Pay all bills approved by the club as soon as you can before the next meeting.
- Complete monthly record of club finances (starting on page 12).  
When a bill is paid, write on the bill the date it was paid and the check number. Put copies of paid bills and receipts in the 3-ring binder with your other records.

### **At the close of the year ...**

- Promptly pay any bills approved at the last 4-H meeting.
- Complete your last monthly report.
- Complete the "Yearly Summary of Club Finances" on page 24.
- Ask the club president to appoint a club Financial Review Committee to check your records. See the Financial Review Committee job description (Appendix A, page 26). Checking your records is not an indication you have not kept careful records, it is just a safeguard against

human error. Give the committee all of your records, including copies of receipts, deposit slips, receipted bills or sales slips, check stubs, cancelled checks and bank statements.

- The club Financial Review Committee will need a "Financial Review Report" form from Appendix B, on pages 27-28 of this book. They must complete it and return it by Nov. 1 to your county/district K-State Research and Extension office.
- When the committee has checked your records, give all of your records to the next treasurer. Transfer the bank account by informing the bank who the new treasurer is and have new officers and leaders sign a new signature card. Bring a copy of the minutes of the elections meeting to verify new officers.

## **Employer Identification Number (EIN)**

Every 4-H club must have its own EIN with its checking account. Check with your bank and record it on the "Yearly Summary of Club Finances" page. If your club does not have an EIN, ask for form SS-4 — Application for Employer Identification Number — from your local extension office or financial institution. An EIN is necessary for all groups, even though you have no employees. Be sure to keep this number in a safe place to avoid identity theft.

## Writing checks

- Use ink.
- Never erase — if you make a mistake, start a new check and write VOID on the old one.
- Be sure to date the check.
- Enter the name of the person or store to which the check is written as close to the “Pay to the order of” as possible.
- Do not leave a space between dollars and cents.

Correct:      10  $\frac{34}{100}$                       Incorrect:      10     $\frac{34}{100}$

- Begin at the extreme left in writing the amount. Be sure the written amount agrees with the numeric amount. If a check is for less than \$1, write the word “Only” and then the amount.
- Sign the check the same way you signed the signature card at the bank.
- Obtain a second signature from one of the other people who signed the signature card.
- Know where all checks, bank statements and deposit slips are by storing them together in a secure place.

### Sample Check

Clover Clan 4-H Club	Date <u>February 25, 2005</u>	101
Pay to the		
Order of <u>Valley Hardware</u>		\$8.87
<u>Eight and 87/100</u> .....		DOLLARS
Hometown Federal Bank		
	<u>Valerie Guido</u> <u>Terrie Garrison</u>	
MEMO: <u>tools-beekeeping project</u>		

## Checking account register

- Write the number of the check and the date it was written in the correct columns.
- In the “Description of transaction” column, write to whom the check was written.
- Enter the check amount in the “payment/debit” column and then subtract the amount from the remaining balance above and enter the new balance straight across.
- “Fee” is a column to list any costs for cashing checks. Subtract this amount from the balance.
- When a deposit is made, the amount is recorded in the “deposit/credit” column. Add this amount to the balance.

### Sample Check Register

RECORD ALL CHARGES OR CREDITS THAT AFFECT YOUR ACCOUNT										
NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT		√	FEE	DEPOSIT/CREDIT		BALANCE	
		<b>Balance Forward</b>							<b>103</b>	<b>64</b>
<b>101</b>	<b>2-25</b>	<b>Valley Hardware-supplies</b>	<b>8</b>	<b>87</b>					<b>94</b>	<b>77</b>
<b>102</b>	<b>3-02</b>	<b>Kansas 4-H Foundation</b>	<b>25</b>	<b>00</b>					<b>69</b>	<b>77</b>
	<b>3-17</b>	<b>Deposit-bake sale</b>					<b>41</b>	<b>25</b>	<b>111</b>	<b>02</b>
<b>103</b>	<b>4-08</b>	<b>Union Grocery Store-snack</b>	<b>16</b>	<b>43</b>					<b>94</b>	<b>59</b>
	<b>5-27</b>	<b>Deposit-fair premium</b>					<b>9</b>	<b>25</b>	<b>103</b>	<b>84</b>
	<b>5-30</b>	<b>Bank charges</b>	<b>4</b>	<b>00</b>					<b>99</b>	<b>84</b>
<b>104</b>	<b>6-10</b>	<b>Hometown Signs-club sign</b>	<b>32</b>	<b>19</b>					<b>67</b>	<b>65</b>

## Endorsing checks

An endorsement is a signature.

1. To be cashed, a check must be endorsed
2. The check must be endorsed by whomever the check is made payable to.
3. All endorsements are made on the back of the check, where designated.
4. Endorse checks immediately, using a restrictive endorsement including the club name and the treasurer’s name, and the words “For Deposit Only.”

Example:

Clover Clan 4-H Club  
 Christopher McAdams  
 For Deposit Only

## Deposit slips

1. Date the deposit slip.
2. When depositing cash only, fill in the amount of currency (bills), the amount of coins, and the total.
3. When depositing only checks, draw a line through the cash row and then list each check and its amount. If you have more checks than the front of the deposit slip has blanks, write the other checks on the back and add them up. Put this amount in the "total from other side" blank. Total all the checks and write the number in the blank.
4. When depositing both cash and checks, list both on the slip.
5. You should never keep cash back from a deposit. If your club needs cash to make change for a fund-raising activity, write a check made payable to your club. Endorse it, but do not write "For Deposit Only." Be sure to note what the cash is for in the memo line on the check and in your records.
6. Record all deposits in the checking account register.

EXAMPLE		-----DEPOSIT TICKET-----	
Clover Clan 4-H Club			
DATE	<u>May 27, 2005</u>		
_____			
<b>Hometown Federal Bank</b>			
073000228    733440    804    0900			
	CURRENCY	2	00
	COIN	1	31
	Smith	6	00
	TOTAL FROM OTHER SIDE		
	<b>TOTAL</b>	9	31
	LESS CASH RECEIVED		
	<b>TOTAL</b>	9	31

LIST  
ITEMS  
SINGLY

## Bank statement

Bank statements are usually prepared once each month. Cancelled checks, or a copy of them, if any, may be with the statement. If a check you wrote is not with the other checks, list it in "Checks Outstanding" at the bottom of the "Record of Club Finances" for the month. To check the figures on the bank statement, do this:

1. Add the amount of deposits during the month and the balance carried forward from the previous bank statement.
2. From this total subtract the total of the service charge, if any, and the checks that are with the bank statement.
3. This should be the same as the new balance on the statement.

If any error is found, take the statement and cancelled checks to the bank and ask them to check it.

## Service charge

Some banks have a service charge for handling an account. Usually a few cents are charged for each check written and for each deposit. If your club is charged a service charge in any month, there will generally be a slip with the bank statement showing the amount deducted from the account. The amount for the service charge should be shown as an expenditure on the "Record of Club Finances" for the month.

## When a club disbands

If a 4-H club disbands, be sure to pay all bills and immediately transfer the remaining funds to the county/district 4-H council, local 4-H foundation, or the Kansas 4-H Foundation. Your club members will make this decision.

# Monthly Treasurer's Report

Fill this out before each monthly club meeting.

\_\_\_\_\_ (Month)

\_\_\_\_\_ (Treasurer's Name)

Beginning balance: \$ \_\_\_\_\_

## Money received:

\$ \_\_\_\_\_ from: \_\_\_\_\_

\$ \_\_\_\_\_ from: \_\_\_\_\_

\$ \_\_\_\_\_ from: \_\_\_\_\_

Total received: \$ \_\_\_\_\_

## Expenses:

\$ \_\_\_\_\_ to: \_\_\_\_\_

for: \_\_\_\_\_

\$ \_\_\_\_\_ to: \_\_\_\_\_

for: \_\_\_\_\_

\$ \_\_\_\_\_ to: \_\_\_\_\_

for: \_\_\_\_\_

Total expenses: \$ \_\_\_\_\_

Closing Balance: \$ \_\_\_\_\_

Signed \_\_\_\_\_

(Treasurer)

When you make your report:

Begin with the previous balance. "The beginning balance was \$ \_\_\_\_\_."

State all income and where it came from. "Income was \$ \_\_\_\_\_ from \_\_\_\_\_ and \$ \_\_\_\_\_ from \_\_\_\_\_, for a total income of \$ \_\_\_\_\_."

State all expenses paid. "Expenses were \$ \_\_\_\_\_ for \_\_\_\_\_ and \$ \_\_\_\_\_ for \_\_\_\_\_, for a total of \$ \_\_\_\_\_."

Finish with the ending balance. "The closing balance is \$ \_\_\_\_\_." (This is the actual balance you have on your records and in the bank.)

Present any outstanding bills for payment. "We have a bill from \_\_\_\_\_ (store) for \$ \_\_\_\_\_ (amount) for \_\_\_\_\_ (what it was for)." Have club members pass a motion to approve payment before you pay the bill.

Rod Buchele, Extension Specialist, 4-H Youth Development, SW Area, 2004.



# Your 4-H Club's Yearly Budget

A tentative budget should be set by the Financial Review Committee or by the officers and leaders at the beginning of the 4-H year, or as soon as possible after a new club is organized. The tentative budget should be 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 as long as you remember to keep a copy to turn in with your Treasurer's Record Book.

\_\_\_\_\_ Budget  
(Year)

## ***Receipts***

(List fund-raising event plans, approximate date of event and estimated profit.)

Event	Date	Estimated Profit
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____
	Total *	\$ _____

## ***Expenses***

(Include items such as: trips to camp, Discovery Days, leader's conference or training, meeting location rental fee, recreation equipment or project materials, refreshments for parties, material for club banner, postage, Kansas 4-H Foundation donations, etc.)

Need	Date	Estimated Expense
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____
6. _____	_____	\$ _____
7. _____	_____	\$ _____
8. _____	_____	\$ _____
9. _____	_____	\$ _____
10. _____	_____	\$ _____
11. _____	_____	\$ _____
12. _____	_____	\$ _____
	Total *	\$ _____

\*Total estimated receipts should equal total estimated expenses to achieve a balanced budget.

## Practice for Treasurers

Make copies of pages 11 and 12 of this book to practice using checks, deposit slips, the checking account register and the Record of Club Finances. Make up your own problems like the ones below for additional practice.

**Problem:**

The club has agreed to pay a bill to the Sunshine Grocer Store for six dollars and fifty cents for materials for a bake sale. Fill out the check and checking account register.

**Problem:**

The club collected \$52.60 last Saturday at their bake sale fund-raiser. You will need to deposit the money in the bank. There is a \$20 bill, a \$10 bill, two \$5 bills, two checks for \$5 each, eight quarters, four dimes and four nickels. What will you need to do to deposit this money? Fill out the deposit slip correctly. Also fill out the checking account register to show you made the deposit.

**Problem:**

Fill out a "Record of Club Finances" on page 11 based upon the following information:

On Oct. 1, the Clover Clan 4-H Club had a balance on hand of \$117.19. The club participated in the county 4-H carnival by building and operating a ring-toss booth. Members' families donated most of the material for the booth. However, on Oct. 10 poster paper was purchased for the booth from Harper's Drug Store at a cost of \$5.52, and glue and staples costing \$7.03 were purchased from Morgan's Hardware on Oct. 11. The carnival was Oct. 12, and the Clover Clan's ring-toss booth brought in \$55.

At the Oct. 22 council meeting, 4-H T-shirts that were left from the last T-shirt sale were offered for sale and two were sold. This added \$12.06 to the club treasury.

The treasurer wrote checks Oct. 5 for bills that were approved by the club at the September meeting.

- (1) Check #506 for \$10 donation to Muscular Dystrophy Association
- (2) Check #507 for \$8.53 bill to Ace Video Rental for rental of the video for the September meeting

The treasurer received the monthly bank statement on Oct. 17. Balance on the bank statement was \$152.67. The checks to Morgan's Hardware and Ace Video Rental had not been cashed at the time of the statement.

The bank statement did not have the \$12.06 deposit for the T-shirts recorded.

There was a \$4 service charge for the month.

101

Clover Clan 4-H Club Date \_\_\_\_\_

Pay to the  
Order of \_\_\_\_\_ \$  
\_\_\_\_\_ DOLLARS

Hometown Federal Bank

MEMO: \_\_\_\_\_  
\_\_\_\_\_

**EXAMPLE** -----DEPOSIT TICKET-----

Clover Clan 4-H Club

DATE \_\_\_\_\_

\_\_\_\_\_

**Hometown Federal Bank**

073000228    733440    804    0900

CURRENCY		
COIN		
TOTAL FROM OTHER SIDE		
<b>TOTAL</b>		
LESS CASH RECEIVED		
<b>TOTAL</b>		

LIST ITEMS SINGLY

RECORD ALL CHARGES OR CREDITS THAT AFFECT YOUR ACCOUNT										
NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT		√	FEE	DEPOSIT/CREDIT		BALANCE	
	<b>5-30</b>	<b>Bank charges</b>	<b>4</b>	<b>00</b>					<b>99</b>	<b>90</b>
<b>104</b>	<b>6-10</b>	<b>Hometown Signs-club sign</b>	<b>32</b>	<b>19</b>					<b>67</b>	<b>71</b>

# Record of Club Finances

Money received in \_\_\_\_\_ (Month) Balance on hand \$ \_\_\_\_\_

Date	List all items separately. Show source of money received.	Amount
<b>Total Receipts</b>		<b>\$</b>

Money paid out in \_\_\_\_\_ (Month)

Date	Check #	List all items separately. Show money paid out.	Amount
<b>Total Expenses</b>			<b>\$</b>

Balance on bank statement	\$ _____	Balance on hand	\$ _____
Plus deposits not listed	\$ _____	Plus money received	\$ _____
Subtotal	\$ _____	Subtotal	\$ _____
List outstanding checks		Less money paid out	\$ _____
_____		Subtotal	\$ _____
_____		Less bank charges	\$ _____
Less outstanding checks	\$ _____	Balance forward*	\$ _____
Balance forward*	\$ _____	(Write this figure in balance on hand for next month.)	

\*NOTE: Both BALANCE FORWARDS should be the same. This means your books are in balance. If you do not have a bank statement each month, use only the right side.

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(Month)

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_____		Subtotal	\$ _____
_____		Less bank charges	\$ _____
Less outstanding checks	\$ _____	Balance forward*	\$ _____
Balance forward*	\$ _____	(Write this figure in balance on hand for next month.)	

\*NOTE: Both BALANCE FORWARDS should be the same. This means your books are in balance. If you do not have a bank statement each month, use only the right side.

# Record of Club Finances

Money received in \_\_\_\_\_ Balance on hand \$ \_\_\_\_\_  
(Month)

Date	List all items separately. Show source of money received.	Amount
<b>Total Receipts</b>		<b>\$</b>

Money paid out in \_\_\_\_\_  
(Month)

Date	Check #	List all items separately. Show money paid out.	Amount
<b>Total Expenses</b>			<b>\$</b>

Balance on bank statement	\$ _____	Balance on hand	\$ _____
Plus deposits not listed	\$ _____	Plus money received	\$ _____
Subtotal	\$ _____	Subtotal	\$ _____
List outstanding checks		Less money paid out	\$ _____
_____		Subtotal	\$ _____
_____		Less bank charges	\$ _____
Less outstanding checks	\$ _____	Balance forward*	\$ _____
Balance forward*	\$ _____	(Write this figure in balance on hand for next month.)	

\*NOTE: Both BALANCE FORWARDS should be the same. This means your books are in balance. If you do not have a bank statement each month, use only the right side.

# Record of Club Finances

Money received in \_\_\_\_\_ Balance on hand \$ \_\_\_\_\_  
(Month)

Date	List all items separately. Show source of money received.	Amount
<b>Total Receipts</b>		<b>\$</b>

Money paid out in \_\_\_\_\_  
(Month)

Date	Check #	List all items separately. Show money paid out.	Amount
<b>Total Expenses</b>			<b>\$</b>

Balance on bank statement	\$ _____	Balance on hand	\$ _____
Plus deposits not listed	\$ _____	Plus money received	\$ _____
Subtotal	\$ _____	Subtotal	\$ _____
List outstanding checks		Less money paid out	\$ _____
_____		Subtotal	\$ _____
_____		Less bank charges	\$ _____
Less outstanding checks	\$ _____	Balance forward*	\$ _____
Balance forward*	\$ _____	(Write this figure in balance on hand for next month.)	

\*NOTE: Both BALANCE FORWARDS should be the same. This means your books are in balance. If you do not have a bank statement each month, use only the right side.

# Yearly Summary of Club Finances

To better plan your budget, use this worksheet to compare the projected budget from the last club year with the actual profits and expenses from this club year.

## Receipts

Balance carried forward from previous year: \$ \_\_\_\_\_

Event	Budgeted Receipts	Actual Receipts
1. _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
Total \$ _____	\$ _____	\$ _____

## Expenses

Expense	Budgeted Expenses	Actual Expenses
1. _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____
11. _____	\$ _____	\$ _____
12. _____	\$ _____	\$ _____
Total \$ _____	\$ _____	\$ _____

Balance on last bank statement	\$ _____
Plus deposits not listed on statement	+ \$ _____
Subtotal	= \$ _____
List outstanding checks: _____ _____	
Less outstanding checks	- \$ _____
Balance*	= \$ _____

Beginning balance from last month's report	\$ _____
Total receipts	+ \$ _____
Subtotal	= \$ _____
Less total expenses	- \$ _____
Subtotal	= \$ _____
Less bank charges	- \$ _____
Balance*	= \$ _____

\*These balances should be in agreement and is the balance to use as the new club year's first monthly treasurer's report beginning balance.



## What Leadership Means to the Treasurer

To be a good leader in any group, especially one that is as diverse as a modern 4-H club, consider these tips\*:

1. Club members want:
  - To feel like they belong
  - To help with planning
  - To help make the rules
  - To know what is expected
  - To have responsibilities
  - To see goals being accomplished
  - To trust the leaders, officers, and other members of the group
2. To gain your club's trust:
  - Accept others for who they are
  - Only speak for yourself
  - Avoid put-downs at all times
  - Be responsible with all your tasks
  - Expect unfinished business and deal with it without negativity
  - Don't judge anyone for what he or she may or may not do
3. Avoid these behaviors that block club development:
  - Not listening
  - Disorganization
  - No goals or objectives
  - Impatience
  - Using words that some group members may not understand
  - No agenda or meeting plan
  - Being pushy
  - Offensive humor

As the treasurer, you will be required to figure and keep a budget, manage the club's finances and keep all the club's financial records secure from potential identity theft or fraud. The younger members of your club will look up to you, and the leaders and parents will expect you to set a good example. Your extension agent will soon be seeking out volunteers for county/district committees and council officers. Take this responsibility seriously and use your head, heart, hands, and health to lead this generation of 4-H'ers to make the best better.

To lead means a variety of things to different people. When you state the 4-H Pledge at the beginning of each meeting, you pledge to help your club by doing your personal best. When your club chose you to be the treasurer, you accepted an important role in helping your fellow club members fulfill their pledge.

\*Walker, K., Phillips, M., McAdoo, S., et al. (1999). LEADS Curriculum Notebook. Kansas State University Agricultural Experiment Station and Cooperative Extension Service.



### The 4-H Pledge

*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.*

## Financial Review Committee Responsibilities for 4-H Club/Group and Other Extension Affiliated Accounts

Kansas Extension Council law as well as federal and state expectations for use of all funds generated in support of Extension programs, require the Director of Extension and Extension Council/District Boards to be accountable for non-appropriated funds generated for Extension programs within their jurisdiction. In other words, the Director of Extension and the Executive Board are accountable for funds raised and/or collected by such groups as 4-H Clubs, 4-H Councils, and Master Gardeners. In order for the Extension Council/District to ensure compliance with financial requirements for 4-H and other Extension affiliated groups, a yearly financial review of those accounts is to be conducted by a Financial Review Committee of the club/group.

Of most importance are the following principles:

- Utilize the 4-H Club Treasurer Job Description in 4-H officer training.
- Each 4-H Club or other Extension affiliated group bank account **should have two signatures for expenditures** (checks and withdrawals).
- An annual financial report must be filed with the Extension Council/District Board. A suggested deadline is November 1st for 4-H Club accounts.
- All club/group accounts must have their own employer identification number (EIN) from the Internal Revenue Service. **The Extension Council or 4-H Council number is not to be used.** Personal social security numbers may not be used for these groups.

The financial review process helps teach lessons of accountability, the importance of keeping good records, and assures we are in compliance with state and federal expectations, as well as IRS requirements, for use of non-appropriated funds generated to support Extension programs. The financial review committee should be composed of three or more members with a recommendation of two adults and two youth for 4-H Clubs. Committee members should not be signatories on the account, or have family or financial relationships to the treasurer or anyone else that is signatory on the account.

The financial review committee should be concerned with the following objectives:

- Verification that established policies, procedures and internal controls are being followed in the daily operation of the program.
- Verification that accounting records and financial statements are accurate and complete.
- Verification that “Principles of Managing Non-appropriate Funds Collected by Kansas Extension Councils and District Governing Bodies” are being followed.

The financial review committee should make comments and recommendations regarding the financial records and procedures for the club/group. All areas of non-compliance (no matter how small) should be summarized by the financial review committee and brought to the attention of the club/group and included in the financial report. The financial report is a permanent part of the financial records of the club/group and a copy should be kept with club/group records.

Resources: Principles of Managing Non-Appropriated Funds  
Internal Revenue Service Status for 4-H Clubs/Groups/Affiliates  
4-H Club/Extension Group Financial Review Checklist  
4-H Club/Extension Affiliated Group Annual Financial Report  
4-H Club Treasurer Job Description

## 4-H Club/Extension Group Financial Review Checklist

(page 1 of 2)

To better help 4-H Clubs and 4-H affiliated groups prepare for their annual financial review a checklist has been developed to help guide you through the process. Your review committee will be successful, if you address each of the following steps:

- \_\_\_\_\_ 1. Financial Review Committee has set their meeting date well in advance of the November 1 due date to properly complete the Annual Financial Report.
  
- \_\_\_\_\_ 2. The Financial Review Committee membership consists of at least two adult leaders and two 4-H members who will meet to examine the financial reports of the treasurer. **Committee members should not be signatories on the group or clubs financial accounts OR have familial or financial relationships to the treasurer.** If you do not have enough members to make up a review committee or you are unable to do so because of familial or financial relationships to the treasurer, you could consider asking a neighboring club or non member individuals to help complete the review. This is a good practice to consider.
  
- \_\_\_\_\_ 3. The following Financial Review Information has been compiled for the review:
  - \_\_\_\_\_ Bank Account Number(s) for all financial accounts in the club or group's name and the name's of all persons on the account(s).
  - \_\_\_\_\_ Club or Group FEIN (Federal Employer Identification Number) from the IRS (your local Extension Office will have this information if you cannot find it).
  - \_\_\_\_\_ Club or Group Budget and any addendum showing anticipated income and expenses for the year being reviewed.
  - \_\_\_\_\_ Bills for all Expenses and Receipts for all Income
  - \_\_\_\_\_ All bank account statements and information beginning October 1, and ending September 30, showing all cancelled checks and deposits.
  - \_\_\_\_\_ Check register showing all checks issued indicating any voided checks.
  - \_\_\_\_\_ Completed Treasurer's Book (your local Extension Office has extra copies if you need one) provided from the Treasurer.
  - \_\_\_\_\_ Copies of meeting minutes showing treasurer's reports or other club financial report.
  
- \_\_\_\_\_ 4. When performing the Financial Review the committee should consider the following procedures:
  - \_\_\_\_\_ Check each month's reconciled bank statement and canceled checks. Make sure that the check register postings are current and complete.
  - \_\_\_\_\_ Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank.
  - \_\_\_\_\_ Total all funds received. Verify the cash receipts were written and that funds received were listed on the check register or ledger report.
  - \_\_\_\_\_ Total all deposits made to the bank account(s). This total should equal the total of all funds received.
  - \_\_\_\_\_ Total all expenditures. Verify that a written bill(or store receipt) is on file for each expenditure. Verify that all expenditures were paid by check, not cash.
  - \_\_\_\_\_ Review all checks for at least two (2) signatures.

Appendix B, cont.

- \_\_\_\_\_ Examine the Annual Financial Report and/or the yearly summary of club expenses (see page 24 of the “The 4-H Treasurer’s Record Book” 4-H 474 revised September 2012).
  - \_\_\_\_\_ The treasurer’s total balance at the beginning of the year, plus all fund received, minus all expenditures, must equal the treasurer’s total balance at the end of the year.
  - \_\_\_\_\_ Examine club minutes for monthly financial reports and club approval of all expenditures.
  - \_\_\_\_\_ Examine the club inventory sheet (if one is available) and make sure that a letter or receipt is on file for each item, documenting donor and value.
  - \_\_\_\_\_ Note up to five major financial events or activities of the club. Make sure the Income and Expense is listed for each. Some events may only involve income, some expense and some both.
  - \_\_\_\_\_ Note any unusual expenses or income.
  - \_\_\_\_\_ Note any conditions or concerns after reviewing the club’s financial records.
  - \_\_\_\_\_ Note any recommendations upon finishing the review, passing these on to the club Treasurer for adjustment as needed.
- \_\_\_\_\_ 5. The Extension District Extension Council/District Annual Financial Review Report form is completed and returned to your local Extension Office by November 1.  
Keep a copy of your completed Report with your club’s financial records.

If you have questions or concerns regarding the annual financial review process feel free to contact:

[Local Extension Office]

*This document was adapted from a form developed by the Meadowlark Extension District.*

KSU 4-2 (March 2012)

## 4-H Club/Extension Affiliated Group Annual Financial Report

to be completed by the Financial Review Committee (Page 1 of 2)

Name of club or affiliated group (include county/district name) \_\_\_\_\_

Financial Review Date \_\_\_\_\_

Each year a financial committee of at least two adult leaders and two 4-H members will need to prepare a Financial Review of the financial records of your club or affiliated group. **Committee members should not be signatories on your group or club's financial accounts or have familial or financial relationships to the treasurer.**

Checking or Savings Account Number	Bank Name and type of account Savings, checking, CD...	Beginning Balance Oct. 1	Ending Balance Sept. 30
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Please list the organization's employer identification number or IRS Tax ID# or FEIN \_\_\_\_\_

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

Persons authorized to sign on the club or affiliated group financial account(s) \_\_\_\_\_

List at least the five major financial events or activities of your club or group from the past year. Please include the income and expense from each of these events. NOTE: There may only be INCOME or EXPENSE, simply list a zero as it applies.

EVENT or ACTIVITY	INCOME	EXPENSE
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

List any expenses or income that looks unusual:

1. \_\_\_\_\_
2. \_\_\_\_\_

This certifies that the financial review committee has reviewed the record keeping and financial balances and finds that they are (Please check one as it applies):

\_\_\_\_\_ Are in Order (Complete back side of form and return to your local Extension Office)

\_\_\_\_\_ Will Be in Order upon implementation of the recommendations listed below. (List below, complete back side of the form and return the form to your local Extension Office for further instructions or comments by the date due.)

\_\_\_\_\_ Require further review and action (Further review and actions should be done within 30 days of the original financial review if possible. Recommendations should be included on this form-use additional paper if needed. A written follow up must be submitted to your local Extension Office of any actions taken. Submit this form by the date due without signatures.)

Appendix C, cont.

The Club or Other Affiliated Financial Review Committee found the following conditions or concerns in the financial records:

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The Club or Other Affiliated Financial Review Committee makes the following recommendations:

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We have examined the treasury records of the club or affiliated group and believe all expenses and incomes to be accurate.

	Name*(please print)	Signature	Date
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

*\*By signing I verify that I am not a family member of the treasurer of this account, am not personally a signatory on the account and have adhered to all the guidelines established for a Financial Review Committee member.*

**PLEASE KEEP A COPY OF THIS REPORT FOR YOUR CLUB'S FINANCIAL RECORDS**

**EXTENSION OFFICE USE BELOW**

Date First Received In Office \_\_\_\_\_ Reviewed/Received By \_\_\_\_\_

\_\_\_\_ 1. All submitted information appears to be in order. No follow up information or actions are needed.

\_\_\_\_ 2. Corrections or additional information is needed as indicated: \_\_\_\_\_

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In each case, credit James P. Adams, *The 4-H Treasurer's Record Book*, Kansas State University, September 2012.

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