Ohio 4-H

Treasurer’s Record Book

Name ______________________________________________________

Year __________________________ Age (as of January 1) ______________

County _____________________________________________________

Club Name _________________________________________________

4-H Advisor ________________________________________________
Author

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

reviewers

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References

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

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

Is this your first year serving as treasurer?
More information is in the Treasurer’s Resource Guide available at ohio4h.org/officeresources.
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-thirds 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
# 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

<table>
<thead>
<tr>
<th>Plan to Do (✓)</th>
<th>Plan to Complete By</th>
<th>Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confirm that the Financial Review Committee reported its findings to the club last year.</td>
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<tr>
<td>Make sure that the account is in the club’s name.</td>
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<tr>
<td>Find out who is allowed to sign checks for the bank (some banks have age restrictions).</td>
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<tr>
<td>Take possession of the club receipt book.</td>
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<tr>
<td>Work with advisors to complete the budget form.</td>
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</tbody>
</table>

## At Club Meetings

<table>
<thead>
<tr>
<th>Plan to Do (✓)</th>
<th>Plan to Complete By</th>
<th>Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maintain a current Record of Club Finances when you collect money (e.g., club collects dues, project book fees, etc.).</td>
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<tr>
<td>Complete a treasurer’s report for each meeting.</td>
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<tr>
<td>Give a presentation or demonstration.</td>
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<tr>
<td>Present bills received that still need club approval to pay.</td>
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<td></td>
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<tr>
<td>Write receipts for all money received.</td>
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<tr>
<td>Finalize the Record of Club Finances form.</td>
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<tr>
<td>Complete the Yearly Financial Summary.</td>
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</tbody>
</table>

## Things to Do on Your Own

<table>
<thead>
<tr>
<th>Plan to Do (✓)</th>
<th>Plan to Complete By</th>
<th>Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attend an officer training program.</td>
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<td>Make a poster or exhibit for the club booth.</td>
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<td>Give a speech at a county speaking contest.</td>
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<tr>
<td>Give a demonstration at a county demonstration contest.</td>
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*Treasurer’s Record Book*
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.)

<table>
<thead>
<tr>
<th>EVENT</th>
<th>DATE</th>
<th>ESTIMATED INCOME</th>
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<tbody>
<tr>
<td>1.</td>
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<td>2.</td>
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<td>5.</td>
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</table>

**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.)

<table>
<thead>
<tr>
<th>NEED</th>
<th>DATE</th>
<th>ESTIMATED EXPENSE</th>
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<tbody>
<tr>
<td>1.</td>
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<td>2.</td>
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<td>8.</td>
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<td>9.</td>
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<td>10.</td>
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<tr>
<td>11.</td>
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</tbody>
</table>

**TOTAL EXPENSES $________________________**

Estimated surplus or shortfall (total income minus total expenses): ______________________________
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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Money Received—Name and Purpose Payments Made—Name and Purpose</th>
<th>Check Number</th>
<th>Money Received (+)</th>
<th>Payments Made (-)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Balance at the beginning of the year</strong></td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Balance at the end of the year</strong></td>
<td>X</td>
<td></td>
<td></td>
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</tbody>
</table>

Balance at the end of the year
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 ________________________________
   $ ___________ 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 ________________________________
   $ ___________ 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 __________________________

$ __________ 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 _____________________________
   $ ___________ 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 __________________________
   $ ___________ 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.

<table>
<thead>
<tr>
<th>Program Year</th>
<th>Club/Affiliate Name</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Bank Name</th>
<th>EIN</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Bank Address</th>
<th>Bank City/State/Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

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.)

<table>
<thead>
<tr>
<th>Club Income (please list)</th>
<th>Club Expenses (please list)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description (fundraiser, dues, etc.)</td>
<td>Amount</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td>Total Income</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description (books, program fees, etc.)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenses</td>
<td></td>
</tr>
</tbody>
</table>

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.
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          ☐ Bank statements
☐ Receipts for all income  ☐ Record of Club Finances
☐ Check register          ☐ Secretary’s minutes
☐ Bills for all expenses  ☐ 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*