



# ILLINOIS 4-H CLUB

## TREASURER RECORD BOOK

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YEAR

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CLUB

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TREASURER

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LEADER



**Illinois Extension**

UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN



18 USC 707

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Congratulations! 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, speech and even smiles represent Illinois 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 on. 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 two (2) elected or designated adults on the bank account and you. Two (2) signatures are required on all checks, preferably that of the treasurer and that of one adult not related to the treasurer.
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. Use this 4-H Treasurer's Record Book to keep your records.
7. Keep all bills and receipts, and all other information. When in doubt keep it. You can't keep too much information.
8. 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.

9. Prepare a budget to guide the club. Communicate to the club its financial position. The budget should be presented and voted on by the club.
10. 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
  - Treasurer's book
11. Have club leader submit the "Annual Financial Verification Report" and items above to the county Extension office by the deadline.

## 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 24.
- 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

### Good Leader

1. **Be a team player**
2. **Be thoughtful of others**
3. **Be helpful**
4. **Be a good sport**
5. **Be reliable & responsible**
6. **Celebrate others' success**
7. **Be fair**
8. **Enjoy your time with 4-H!**

## 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

4. 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 program coordinator or educator will soon be seeking out volunteers for county/unit or state 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.***



*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 7-8.
- Present bills received.
- Be sure the club acts 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 10). 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 Annual Verification Report Form on page 25.
- Ask the Financial Review Committee to check your records. 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 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 follow the check list for the Annual Verification Report Form. They must complete it and return it by the deadline to your county Extension office.
- When the committee has checked your records,

give all 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 or savings account. Check with your bank and record it on the "Annual Financial Verification Report". If your club does not have an EIN, ask your local extension office to complete a 4-H Club EIN Request Form. 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.

## 4-H Club Budget Worksheet

A budget is a written estimated financial plan outlining a club's annual income and expense transactions. Budgets include monetary amounts for income that might include donations and fundraising income; while expenses are monetary amounts for membership dues, club activities, educational supplies, community services, insurance, and rental fees. Budgets might also include funds to replace broken, lost, or consumed items as needed. Club consumable and non-consumable inventories will be listed on the budget worksheet. When the budget is established the members of the club must have a majority vote to approve it. Items included in the initial budget voted on by the membership do not require additional approval for payment throughout the year.

### 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<sup>34</sup>/<sub>100</sub>

Incorrect: 10 34/<sub>100</sub>

- 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>May 31, 2024</u>	1011
Pay to the			
Order of	<u>Valley Hardware</u>		<div style="border: 1px solid black; padding: 2px;">\$8.87</div>
<u>Eight and 87/100</u>		DOLLARS	
Hometown Federal Bank			
		<u>Valerie Guido</u> <u>Terrie Garrison</u>	
MEMO: <u>tools-beekeeping project</u>			

## Tracking Income and Expenses

- 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 the account (statement fee, overdraft fee, etc) . 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      64</b>
<b>101</b>	<b>2-25</b>	<b>Valley Hardware-supplies</b>	<b>8</b>	<b>87</b>					<b>94      77</b>
<b>102</b>	<b>3-02</b>	<b>Illinois 4-H Foundation</b>	<b>25</b>	<b>00</b>					<b>69      77</b>
	<b>3-17</b>	<b>Deposit-bake sale</b>					<b>41</b>	<b>25</b>	<b>111      02</b>
<b>103</b>	<b>4-08</b>	<b>Union Grocery Store-snack</b>	<b>16</b>	<b>43</b>					<b>94      59</b>
	<b>5-30</b>	<b>Bank charges (Statement Fee)</b>	<b>4</b>	<b>00</b>					<b>90      59</b>
<b>104</b>	<b>6-10</b>	<b>Hometown Signs-club sign</b>	<b>32</b>	<b>19</b>					<b>58      40</b>

- When tracking with a spreadsheet, follow the same concept as above. Enter the date of the transaction and check the number.
- In the “Description” column, write to whom the check was written or who the deposit is from.
- Enter the check amount in the “Expenses” column and then subtract the amount from the remaining balance and enter the new balance straight across.
- When a deposit is made, the amount is recorded in the “Income” column. Add this amount to the balance.

15						
16					Income	Expenses
17	Date	Check #	Description		(+)Deposits	(-)Checks
18	5/1/2024	1150	Walmart-Fair Event Supplies			50.00
19	5/17/2024		Allie Smith-Donation to Club		200.00	
20						

## 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.”
  - a. 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. If you are depositing cash and checks, list the cash and the checks. Total the cash and the checks and write the number in the blank.
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		<b>CHECKS</b>
DATE May 1, 2024		
Hometown Federal Bank		LIST ITEMS SINGLY
073000228      733440      804      0900		

	TENS	ONES	CENTS	MILLIS	THOUSANDS	HUNDREDS	TENS	ONES	CENTS	MILLIS
<b>CASH</b>				,	1	5	0	.	0	0
<b>SMITH</b>			1	,	1	5	0	.	0	0
<b>FAIRBOARD</b>				,		5	0	.	0	0
								.		
<b>TOTAL FROM OTHER SIDE</b>				,				.		
<b>SUB-TOTAL</b>			1	,	3	5	0	.	0	0
<b>LESS CASH RECEIVED</b>				,				.		
<b>TOTAL \$</b>			1	,	3	5	0	.	0	0

## 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 number 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 Closes

Please communicate with your local Illinois Extension Staff if a decision has been made to close your club within 30 days. If a 4-H club closes, be sure to pay all bills and immediately transfer the remaining funds to a county 4-H club, local 4-H foundation, county or unit extension office, or the Illinois 4-H Foundation. Your club members will make this decision.



## Monthly Treasurer's Report

Directions: Fill This out before each monthly club meeting.

Club: \_\_\_\_\_ Month: \_\_\_\_\_

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

Money received (group cash and checks together on this line): \_\_\_\_\_

**Itemize (list individually cash and checks received below:**

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

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

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

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

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

**REVENUE**=Total received (add items from above to equal this number): \$ \_\_\_\_\_

### Expenses:

**Itemize (list individually cash and checks spent below:**

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

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

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

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

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

**EXPENSES** Total expenses: \$ \_\_\_\_\_

**NET INCOME**= Closing Balance (Revenue- Expenses) : \$ \_\_\_\_\_

(This should be the same as the last balance in your checkbook register.)

### When you make your report at your club meeting:

Begin with the previous balance. "The beginning balance was \$ \_\_\_\_\_." State all income and where it came from. "Income was \$ \_\_\_\_\_ from \_\_\_\_\_ and from \$ \_\_\_\_\_ 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).”** The president will obtain a motion from club members to approve payment before you pay the bill. Please ensure the Secretary Records this in the minutes.

## Practice for Treasurers

**Make copies of the following pages 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 \$6.50 (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 (fifty-two dollars and sixty cents) last Saturday at their bake sale fund-raiser. You will need to deposit the money in the bank. There is a \$20.00 (twenty dollar) bill, a \$10.00 (ten dollar) bill, two \$5.00 (five dollar) bills, two checks for \$5.00 (five dollars) 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 October 1, the Clover Kids 4-H Club had a balance on hand of \$117.19 (one hundred seventeen dollars and nineteen cents). 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 October 10, poster paper was purchased for the booth from Harper’s Grocery Store at a cost of \$5.52 (five dollars and fifty-two cents), and glue and staples costing \$7.03 (seven dollars and three cents) were purchased from Morgan’s Hardware on October 11. The carnival was October 12, and the Clover Kids’ ring-toss booth brought in \$55.00 (fifty-five dollars).

At the October 22 Clover Kids 4-H Club 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 (twelve dollars and six cents) to the club treasury.

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

1. Check #506 for \$10.00 (ten dollar) donation to Muscular Dystrophy Association
2. Check #507 for \$50.00 (fifty dollar) bill to Bounce House Rentals for rental of the Inflatable Maze for the September meeting

The treasurer received the monthly bank statement on October 17. Balance on the bank statement was \$152.67 (one hundred fifty two dollars and sixty seven cents).

The checks to Muscular Dystrophy Association and Bounce House Rentals had not been cashed at the time of the statement. The bank statement did not have the \$12.06 (twelve dollars and six cents) deposit for the T-shirts recorded. There was a \$4.00 (four dollar) service charge for the month.



## Record of Club Finances

Money received in \_\_\_\_\_  
(Month)

Balance on hand \$ \_\_\_\_\_

Date	List all items separately. Show source of money received.	Amount
Total Receipts		\$ _____

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

Date	Check #	List all items separately. Show money paid out.	Amount
Total Expenses			\$ _____

Balance on bank statement      \$ \_\_\_\_\_

Plus deposits not listed      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks      \$ \_\_\_\_\_

Balance forward\*      \$ \_\_\_\_\_

Balance on hand      \$ \_\_\_\_\_

Plus money received      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less money paid out      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less bank charges      \$ \_\_\_\_\_

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

Balance on hand \$ \_\_\_\_\_

Date	List all items separately. Show source of money received.	Amount
Total Receipts		\$ _____

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

Date	Check #	List all items separately. Show money paid out.	Amount
Total Expenses			\$ _____

Balance on bank statement      \$ \_\_\_\_\_

Plus deposits not listed      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks      \$ \_\_\_\_\_

Balance forward\*      \$ \_\_\_\_\_

Balance on hand      \$ \_\_\_\_\_

Plus money received      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less money paid out      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less bank charges      \$ \_\_\_\_\_

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

Balance on hand \$ \_\_\_\_\_

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

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

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

Balance on bank statement \$ \_\_\_\_\_

Plus deposits not listed \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks \$ \_\_\_\_\_

Balance forward\* \$ \_\_\_\_\_

Balance on hand \$ \_\_\_\_\_

Plus money received \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

Less money paid out \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

Less bank charges \$ \_\_\_\_\_

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

Balance on hand \$ \_\_\_\_\_

Date	List all items separately. Show source of money received.	Amount
Total Receipts		\$ _____

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

Date	Check #	List all items separately. Show money paid out.	Amount
Total Expenses			\$ _____

Balance on bank statement      \$ \_\_\_\_\_

Plus deposits not listed      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks      \$ \_\_\_\_\_

Balance forward\*      \$ \_\_\_\_\_

Balance on hand      \$ \_\_\_\_\_

Plus money received      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less money paid out      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less bank charges      \$ \_\_\_\_\_

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

Balance on hand \$ \_\_\_\_\_

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

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

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

Balance on bank statement \$ \_\_\_\_\_

Plus deposits not listed \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks \$ \_\_\_\_\_

Balance forward\* \$ \_\_\_\_\_

Balance on hand \$ \_\_\_\_\_

Plus money received \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

Less money paid out \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

Less bank charges \$ \_\_\_\_\_

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

Balance on hand \$ \_\_\_\_\_

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

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

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

Balance on bank statement      \$ \_\_\_\_\_

Plus deposits not listed      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks      \$ \_\_\_\_\_

Balance forward\*      \$ \_\_\_\_\_

Balance on hand      \$ \_\_\_\_\_

Plus money received      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less money paid out      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less bank charges      \$ \_\_\_\_\_

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

Balance on hand \$ \_\_\_\_\_

Date	List all items separately. Show source of money received.	Amount
Total Receipts		\$ _____

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

Date	Check #	List all items separately. Show money paid out.	Amount
Total Expenses			\$ _____

Balance on bank statement      \$ \_\_\_\_\_

Plus deposits not listed      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks      \$ \_\_\_\_\_

Balance forward\*      \$ \_\_\_\_\_

Balance on hand      \$ \_\_\_\_\_

Plus money received      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

Less money paid out      \$ \_\_\_\_\_

Subtotal      \$ \_\_\_\_\_

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(Month)

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Total Expenses			\$ _____

Balance on bank statement \$ \_\_\_\_\_

Plus deposits not listed \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

List outstanding checks

\_\_\_\_\_

\_\_\_\_\_

Less outstanding checks \$ \_\_\_\_\_

Balance forward\* \$ \_\_\_\_\_

Balance on hand \$ \_\_\_\_\_

Plus money received \$ \_\_\_\_\_

Subtotal \$ \_\_\_\_\_

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Total Expenses			\$ _____

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\_\_\_\_\_

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(Month)

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\_\_\_\_\_

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(Write this figure in balance on hand for next month.)

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## Illinois 4-H Club Inventory

List all items that belong to the 4-H club, whether purchased with club money or received as gifts. Place an asterisk (\*) by items that were purchased or received as gifts this year. Include the name of the person or business that provided the gift. All club donations should be acknowledged in writing to the donor. A copy of the acknowledgement should be kept in the treasurer's records.

[illegible]

## Club Register

**A spreadsheet or other register could also be used to complete this section.**

[illegible]

## Club Register

**A spreadsheet or other register could also be used to complete this section.**

[illegible]



# Annual Financial Verification Report

4-H Clubs must complete this form and submit it to the 4-H Extension Professional no later than the county's designated deadline.

4-H Clubs **with an EIN** - Treasurers & Volunteer Leaders will complete the entire form (Parts 1-6). Clubs with more than one bank account type will complete additional forms with parts 1, 4, 5 & 6 for each account.

4-H Clubs **without an EIN** - Volunteer Leaders must complete Parts 1, 2, & 3.

## Part 1. 4-H Club Information

For the period September 1, 20\_\_\_\_ to August 31, 20\_\_\_\_ County\_\_\_\_\_

4-H Club Name \_\_\_\_\_ EIN Information YES NO

## Part 2. Annual Verification for 4-H Clubs

By signing below, the 4-H Club Volunteer verifies the accuracy of the cash-on-hand balance reported on Line 2. 4-H clubs may maintain no more than \$100.00 in cash-on-hand for a period of up to 30 days. If the 4-H club chooses to open an account at a financial institution in the future, the club must first notify the County 4-H Extension staff to obtain an Employer Identification Number (EIN). **Clubs that do not have an EIN are not required to sign Part 6.**

Signed by the following authorized club representative\_\_\_\_\_

Balance of club's cash-on-hand \$\_\_\_\_\_

Does the club plan on holding a fundraising event in the next year? YES NO

## Part 3. Inventory of 4-H Club Property

"4-H club property" is all items purchased with 4-H club funds and all items donated to the 4-H club. **DO NOT list consumable items** such as food, tape, pens, or paper products **UNLESS** the quantity is so significant that the items will last more than a year.

If the 4-H club has no property, verify by signing here:

List only those items purchased or donated during the reporting period. Record the name of the donor or business for all gifted items. A complete inventory list is required in the treasurer book. Each donation must be acknowledged in writing, with a copy retained in the treasurer's records. If the club disbands, all non-consumable property must be returned to the County Extension Office within 30 days, along with the required Dissolution Clause documents.

Inventory Date	Quantity	Item Description	Item Value (purchase/ donation)	Storage Location	Donor/Business Name (donations or gifts)

*Clubs that purchased or accepted donations of more than six items during the reporting period can submit their treasury book inventory worksheet.*

## Part 4. 4-H Clubs Banking Information

Clubs with multiple accounts **must** complete a separate Annual Financial Verification Report for each account. Report the clubs cash-on-hand in Part 2. In Part 4 list banking information for all accounts. *In Part 5 specify the account number being reported on the first line. Repeat Parts 1, 4, 5, and 6 for each additional account report. Do not combine multiple accounts into a single report.*

<b>4-H Club EIN</b> _____	Type of Account	
<b>Name of Financial Institution</b> _____	Checking	A/C Number _____
<b>Name of Financial Institution</b> _____	Savings	A/C Number _____
<b>Name of Financial Institution</b> _____	_____ (account type)	A/C Number _____
<b>Signatories' Signatures</b>	Checking Savings Other	
1 _____		
2 _____		
3 _____		

**Two signatures are required on the signatory card and on written checks.**

## Part 5. Financial Statement

**Provide the account number being reported on this financial verification report.**

<b>1. Adjusted treasury balance as of September 1 of last year</b>		1		\$								
<b>2. Income</b>		2	<i>*Itemizations of Miscellaneous Income</i>									
Income Amount												
2A. Donations												
2B. Fundraisers												
2C. Other/Miscellaneous (List in itemizations*)												
2D. Program Fees												
<b>3. Total income for the period (add lines 2A + 2B + 2C)</b>		3	plus	\$								
<b>4. Expenses</b>		4	<i>*Itemizations of Miscellaneous Expenses</i>									
Expense Amount												
4A. Meeting												
4B. Food/refreshments												
4C. Project manuals/workshops												
4D. 4-H Program Fees												
4E. Trips												
4F. Awards/Scholarships												
4G. Community service activities												
4H. Rental Fees**												
4I. Other/Miscellaneous (List in itemizations*)												
<b>5. Total expenses for the period (add lines 4A.- 4I.)</b>		5	minus	\$								
<i>**The Extension Business Office will sign any required contracts or agreements on behalf of the 4-H club.</i>												
<b>6. Account balance at end of the period August 31. (add line 1 plus (+) line 3 minus (-) line 5)</b>		6	equals	\$								
7. Total deposits made not shown on the bank statement		8	plus									
8. Total outstanding checks/withdrawals not on the bank statement		7	minus									
<b>9. Adjusted balance (should agree with the August 31 account statement)</b>		9	equals	\$								
<b>Please respond to the following:</b> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1. The account statement was reconciled each month.</td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> </tr> <tr> <td>2. The 4-H Club minutes reflect that expenses were approved by a vote of the membership either as individual line items or as a club budget.</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td></td> </tr> </table>					1. The account statement was reconciled each month.	Yes	No		2. The 4-H Club minutes reflect that expenses were approved by a vote of the membership either as individual line items or as a club budget.	Yes	No	
1. The account statement was reconciled each month.	Yes	No										
2. The 4-H Club minutes reflect that expenses were approved by a vote of the membership either as individual line items or as a club budget.	Yes	No										

## Part 6. Signatures, Review and Approval

Signature of Club Treasurer	Phone	Date
Signature of Volunteer Leader	Phone	Date
Signature of Review Committee Member (1)	Phone	Date
Signature of Review Committee Member (2)	Phone	Date
Signature of Review Committee Member (3)	Phone	Date

*All signatures must be hand written (wet) signatures.*



## 4-H Club Budget Worksheet

A 4-H club is required to manage their treasury responsibly. All 4-H club funds must be used to support the 4-H program and educational activities of its members. 4-H Clubs should only plan fundraisers when additional funds are needed to meet the needs of their budget and goals for the coming year.

Part 2 of this form will indicate whether the club can hold a fundraiser or needs to increase spending when receiving a donation.

### Part 1. 4-H Club Information

For the period September 1, 20\_\_\_\_ to August 31, 20\_\_\_\_ County\_\_\_\_\_

4-H Club Name \_\_\_\_\_ EIN Awarded \_\_\_\_\_ EIN Request Submitted \_\_\_\_\_

### Part 2. Maximum 4-H Club Treasury Balance Verification

**The guideline to follow is to advise that the maximum 4-H club treasury balance must not exceed the current and prior year's expenses recorded in the 4-H club Annual Financial Verification Report.**

<b>4-H Club EIN</b> _____	<u>Account No.</u> _____	<u>Balance of Account</u> _____
<b><u>CASH FLOW</u></b>		
1. Name of Financial Institution for checking account _____	_____	\$ _____
2. Name of Financial Institution for savings account _____	_____	\$ _____
<b>3. Club's total cash flow ( Line 1 + Line 2)</b>		\$ _____
<b><u>EXPENSES</u></b>		
<b>4. Current Year's Expense Total</b>		\$ _____
<b>5. Prior Year's Expense Total</b>		\$ _____
<b>6. Club's total expenses ( Line 4 + Line 5)</b>		\$ _____

**If line 3 is larger than line 6 the club should not plan a fundraiser.**

### Part 3. Financial Statement Planning

<b>Income</b>	<b>Income Amount</b>	<b>2</b>	<b>*Itemizations of Misc. Income</b>	
A. Donations				
B. Fundraisers				
C. Other/Miscellaneous (List in itemizations*)				
D. Total Income (Add line A + B + C)	\$ _____			
<b>Total income for the period (add Line 1 and 2D)</b>		<b>3</b>	plus	\$ _____
<b>Expenses</b>	<b>Expense Amount</b>	<b>4</b>	<b>*Itemizations of Misc Expenses</b>	
A. Meeting				
B. Food/refreshments				
C. Project manuals/workshops				
D. 4-H Program Fees				
E. Trips				
F. Awards/Scholarships				
G. Community service activities				
H. Rental Fees**				
I. Other/Miscellaneous (List in itemizations*)				
<b>J. Total expenses for the period (add lines A-I above)</b>			minus	\$ _____
<b>Account balance at end of the period (3 - 4J)</b>		<b>5</b>	equals	\$ _____

### Part 4. Signatures and Approval

Signature of Treasurer who prepared this report _____	Phone _____	Date _____
Signature of Club Officer who reviewed this report _____	Phone _____	Date _____
Signature of Club Leader who reviewed this report _____	Phone _____	Date _____
Date the budget was presented and approved by the 4-H Club _____		
DATE		

**All signatures must be hand written (wet) signatures.**



This curriculum was adapted from "The 4-H Treasurer's Record Book" by James P. Adams, Kansas State University, September 2021 with permission of K-State Research and Extension. University of Illinois Extension staff members Andrea Farrier, Melissa Irwin, Ryan Littlejohn, Sandra Patterson, Michelle Vincent, and Kendra Wallace revised and updated the content for Illinois 4-H. August 2024.

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