



**University of New Hampshire**  
Cooperative Extension

# 4-H CLUB TREASURER'S RECORD BOOK

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

County: \_\_\_\_\_ Year: \_\_\_\_\_

Officers:

President: \_\_\_\_\_

Vice President: \_\_\_\_\_

Secretary: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Other: \_\_\_\_\_



#### **4-H TREASURER**

Congratulations on your new responsibility as 4-H treasurer. Your 4-H club has shown its faith in your management skills and your sense of responsibility by electing you to this office.

The treasurer's duty is to manage the money of the club. As treasurer you should:

1. Keep an accurate record of all money received and where it came from as well as all money spent and what it was spent for.
2. Report to the club each month what money was received, what was spent and what amount of money is currently available.
3. Pay money out as directed by the club with approval by the leader.
4. Be prepared to give a detailed account of the finances of the club upon request by the members or the leader.
5. Have your treasurer's book checked and signed (audited) by the leader and at least one member at the end of the club year.
6. Send an annual financial statement to the County Extension Office at the end of the club year, using the form on the last page of your treasurer's book.

As treasurer you should realize that your club, as part of the county 4-H Program, is considered a nonprofit educational organization by the Internal Revenue Service (IRS) under code 501-C3. This means that any funds given to the club are tax deductible by the donor. It also means that the club does not have to file an annual tax return with the IRS unless the club made more than \$25,000 in one year. In order to maintain this status it is important for your club as well as you County Extension Office to keep careful records. This is why every treasurer needs to send in a final report to the Extension Office at the end of the year (duty #6).

#### **BANK ACCOUNTS**

When you take over as treasurer you will need to change the signature on the club's bank account. Ask the previous treasurer for a note stating that he or she is not longer treasurer and that the management of the account should be under your name. Bring this note to the bank and ask for Change of Signature forms. When you fill out these forms you officially become the person responsible for managing the account. Ask your leader for help if you have problems doing this.

One thing the bank may ask you for is the club's tax or employer identification number (EIN). This number is used by the bank to report interest earned by your account to the IRS. If you do not have a number the bank will want to report the interest earned by using your or your leader's social security number. Then you or your leader will be responsible for paying taxes on the club's interest. If you and your leader don't know your EIN call your 4-H Office and ask if they have a record of it. If your club doesn't have an EIN ask the Extension Office to fill out an SS-4 form to apply for one.

If your club does not have a bank account but wants to start one your leader should first check with the Extension Office to see if your club has an EIN. If not ask them to apply for one for you. Check with different banks to see which one offers the best account for your club. A letter from the club president as well as the leader will probably help verify that you are authorized to open an account in the club's name. Once you have opened an account remember to keep the bank book in a safe place and to verify all transactions made with the account.

The treasurer's job is one with a lot of responsibility, but you can also learn a lot and enjoy it as well. Remember that any time you have questions or problems with your responsibilities, your leader and your 4-H Extension Educator are ready to help you.



<b>Month</b>		<b><i>Income</i></b>	<b>\$</b>	<b>¢</b>
<i>Date</i>	<i>List all items</i>	Balance on hand at beginning of month.		
		Total		
		<b><i>Expenses</i></b>		
		Total		
Balance on hand at end of month. (Total Income minus Total Expenses)				

<b>Month</b>		<b><i>Income</i></b>	<b>\$</b>	<b>¢</b>
<i>Date</i>	<i>List all items</i>	Balance on hand at beginning of month.		
		Total		
		<b><i>Expenses</i></b>		
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Our club has:  savings account at: \_\_\_\_\_(bank)  
\_\_\_\_\_ (account number)

checking account at: \_\_\_\_\_(bank)  
\_\_\_\_\_ (account number)

Our Tax ID number is: \_\_\_\_\_

Balance for Year

- 1. Previous year's balance .....\$ \_\_\_\_\_
- 2. Total income for year .....\$ \_\_\_\_\_
- 3. Total expense for year .....\$ \_\_\_\_\_
- 4. Balance on hand at end of year  
(add items 1 & 2; subtract item 3).....\$ \_\_\_\_\_
- 5. Balance in accounts .....\$ \_\_\_\_\_
- 6. Cash on hand .....\$ \_\_\_\_\_
- 7. Total  
(add items 5 & 6; this total should be the same as item 4)...\$ \_\_\_\_\_

We believe this is an accurate account of our 4-H club treasury.

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Local Leader

\_\_\_\_\_  
Date

We have examined this book and found the account accurate.

\_\_\_\_\_  
Auditor(s)

\_\_\_\_\_  
Date