



4-H Club Treasurer Handbook



4-H Club Treasurer's Record Book

Name of Club _____

Community _____ Year _____

County _____ State _____

Officers:

President _____

Vice President _____

Secretary _____

Treasurer _____

Others _____



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 no 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.

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

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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



PAYMENT APPROVAL FORM

COPY OF INVOICE OR RECEIPT MUST BE ATTACHED.

4H Club Name		
Date of Bill		
Pay to		
Items Purchased	Project	Amount
Check #		
Date Check Needed by:		
X		
Club President Signature	Date	
X		
Club Secretary's Signature	Date	



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Items Purchased	Project	Amount
Check #		
Date Check Needed by:		
X		
Club President Signature	Date	
X		
Club Secretary's Signature	Date	

EVENT EXPENSE SHEET

Name of Event	
Date	
Insurance	
Ribbons	
Awards	
Other	
Total Cost	

EVENT EXPENSE SHEET

Name of Event	
Date	
Insurance	
Ribbons	
Awards	
Other	
Total Cost	

APPROVED

Signature
Signature

APPROVED

Signature
Signature

Basic Parliamentary Procedure



Order of Business, Making a Motion,
Amending a Motion and Voting
Procedures

ORDER OF BUSINESS

- 1.) Call to order
- 2.) Opening- 4-H Pledge, 4-H Creed, American Pledge, Poem
- 3.) Minutes- Chair: “Will the secretary read the minutes of the last meeting?”
- 4.) Approval of Minutes- Chair: “Are there any corrections to the minutes? If not, the minutes are approved as read.”
- 5.) Correspondence- Chair: “Is there any correspondence?” (If action is necessary, motion is made by reporting member.)
- 6.) Treasurer’s Report- Chair: “The treasurer will now report...Are there any questions? ... This has been read for your information and will be placed on file for audit. Motion is made to approve the treasurer’s report.”
- 7.) Approval of Bills- Chair: “Are there any bills to be approved?” (Motion is made to approve the payment.)
- 8.) Reports- Officers and Committee Chair People- Only if a report is to be made. (A report requiring action should include a motion for such action.)
- 9.) Unfinished Business- Chair: “Is there any unfinished business?”
- 10.) New Business- Chair: “Is there any new business?”
- 11.) Announcements- Chair: “Is there any announcement?” These could be from the County newsletter.
- 12.) Adjournment- Chair: “Is there any further business?” If not, there needs to be a motion to adjourn.
- 13.) Program- Chair: “The program committee will now present the program.”
- 14.) Fun and games or refreshments.



MAKING A MOTION TO INTRODUCE BUSINESS

Member

- 1.) Member rises and addresses the Chair
- 2.) Waits for recognition from the President
- 3.) Member states the motion: "I move that..."
- 4.) Another member seconds the motion while seated

President

- 1.) The President states the motion..."It is moved and seconded that..."
- 2.) President calls for discussion or debate. "Is there any discussion?"
- 3.) The President takes a vote when all who wish to speak have done so. Chair: "The motion is that the club... All in favor say Aye, those opposed say no."
- 4.) The President announces the results of the vote: "The Ayes have it and the motion is carried and the club will..." (Or "The noes have it and the motion is lost").

AMENDING A MOTION

Amend means to change wording of a motion to make it more acceptable before taking final action.

Amendments are made after motions have been made.

To Amend a Motion

- 1.) Rise and address the President
- 2.) The President recognizes the member by name
- 3.) The member states the proposed amendment by saying, "I move to amend the motion by adding _____." Your motion might be to amend by striking out and adding or by substituting a word or sentence in a motion.
- 4.) Second the motion to amend.
- 5.) The President calls for discussion by saying, "It has been moved and seconded that the words _____ be added to the motion. Is there any discussion on the proposed amendment?"

If the motion is carried the President states the motion as it is amended and the club proceeds to discuss and vote on the motion. If an amendment does not carry, the President takes up the original motion, completes discussion and takes a vote. A motion can be amended only once.

VOTE

Five ways:

- Voice
- Show of hands
- General Consent
- Ballot
- Standing

DUTIES OF ELECTED 4-H OFFICERS

PRESIDENT DUTIES

- Presides at all meetings
- Appoints committees
- Casts deciding vote if there is a tie
- Encourages all members to take part
- Arranges for Vice President to preside if unable to attend
- Sees meetings start and stop on time
- Helps members and leaders plan the yearly program
- Restates motion for a vote
- Conducts meeting according to parliamentary procedure

VICE PRESIDENT DUTIES

- Presides when president is absent
- Assists other officers in arranging for and conducting meetings
- Serves as chairman of the program committee
- Hosts and introduces Guest Speakers

SECRETARY DUTIES

- Calls the meeting to order if President and Vice President are absent
- Keeps minutes of the meeting
- Takes roll call
- Reads minutes of the last meeting
- Reads correspondence to the club
- Reminds members of special meetings by phone or post card
- Writes club letters
- Keeps copy of Club's yearly plan in Secretary book

TREASURER DUTIES

- Receives all money
- Keeps records of amounts of money received
- Deposit club funds in special club accounts
- Pays out money only when approved by club
- Keeps accurate records in treasurer's book
- Gives report on financial condition at each meeting

REPORTER DUTIES

- Submits reports to local newspaper
- Makes collection of all newspaper items for permanent records
- Writes articles which tell who, what, where, when and how, including people's names
- Writes story of each meeting to send to the local 4-H office or local paper.
- Sends advance information of an event to the local paper and writes a follow-up.

RECREATION LEADER DUTIES

- Plans special activities for the club
- Leads and gives instructions for playing games
- Plans games and recreation for the club
- Plans activities for early arrivals
- Keeps play fair and promotes good sportsmanship
- Enthusiastic, friendly and plays the game themselves
- Forms a recreation committee when needed
- Plans more games for the meeting than needed.



4-H CLUB 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**.