



University of California
Agriculture and Natural Resources



2018-2019 Treasurer's Book Guidelines

1. 4-H Treasurer's Checklist – Form 7.1 <http://4h.ucanr.edu/files/23119.pdf>
 - A. Completed at the beginning of the year.
 - B. Used each month to be sure that you have included everything.
 - C. Completed at the end of the year.
2. 4-H Club Budget – Form 8.4 <http://4h.ucanr.edu/files/23117.pdf>
 - A. Developed by team of club officers and officer advisor(s). **All money received and all money going out MUST fall under a budget category!**
 - B. Presented to the club members for approval at the beginning of the club year.
 - C. Include the date approved and have the Club President, Treasurer, and Club Leader sign the budget form.
 - D. A copy of the approved budget must be **submitted to the UCCE office for review**. Once you receive approved copy back with County Signature, put it in your book.
 - E. At the end of the year, review your records and record your club's ACTUAL income and expenses in the designated column.
3. Fundraising Approval – Form 8.7 <http://4h.ucanr.edu/files/19878.pdf>
 - A. Must be completed for **ALL** fundraisers.
 - B. Complete all portions of the form and include all signatures.
 - C. Must be approved by 4-H Staff and County Director **prior** to the start of the fundraiser (**allow 2-3 weeks** for processing).
4. Checkbook Register – a copy of your checkbook register for July 1 through June 30. (Memo notes should match a budget category.)
5. Monthly Documentation – Income and expenses are recorded in the 4-H Club Ledger during the month that they occur, not according to the month that they appear on the bank statement.
 - A. Receiving and Depositing Money (Income & Fundraising)
 - i. When receiving cash or checks from members, you must issue them a receipt; using a numbered receipt book that contains at least (2) two copies. The original receipt is given to the person giving you the cash or check. The second copy is retained by the club and will be included in the Treasurer Book (with a copy of the deposit slip/Summary of Club Income TC form 8.8 and receipt from the teller). All numbered receipts must be accounted for; write "VOID" if a mistake is made and keep the original (if available) and copy to be included in the Treasurer Book.
 - ii. When individual receipts are not possible (for example, a fundraiser) record the total amount of cash and/or checks received for the day using Form 8.8 Monthly Statement of Cash Collections <http://4h.ucanr.edu/files/194464.pdf> or Summary of Club Income (Deposit), Tulare Co 4-H form 8.8 http://ucanr.edu/sites/4-H_Tulare/files/252936.pdf
 - iii. Deposit money in the bank within seven (7) days of receipt.

- a.) Prepare a deposit record/slip by including the date of the deposit, the amount of currency (bills) and coins being deposited; list each check number and its amount separately. *Use Form 8.8 Monthly Statement of Cash Collections <http://4h.ucanr.edu/files/194464.pdf> or Summary of Club Income (Deposit), Tulare Co 4-H form 8.8 http://ucanr.edu/sites/4-H_Tulare/files/252936.pdf to document check numbers and Currency Count form http://ucanr.edu/sites/4-H_Tulare/files/252937.pdf to document cash.
 - b.) Complete a duplicate or make a copy of the deposit record/slip. Keep it with the individual receipts that were issued/Form 8.8 and the receipt the bank will issue you when the deposit is made.
 - c.) Prepare any checks for deposit by endorsing them. This is done on the back of the check by stamping each check with your club bank stamp or by writing "For Deposit Only" with the 4-H Club's bank account number below.
 - d.) Record the amount of the deposit in the checkbook register and Form 8.1 4-H Club Ledger <http://4h.ucanr.edu/files/23115.pdf> , include the date and description of the deposit.
- B. Spending Money (Paying for Expenses) – expenses must be authorized by 4-H club members (approved through the annual club budget or at a club meeting) before paying them.
- i. Form 8.9 Club Check Request <http://4h.ucanr.edu/files/194465.pdf> must be completed for ALL checks written; may be filled out by the person requesting the check/reimbursement/payment.
 - ii. Staple the receipt (if reimbursement) or invoice/bill to Form 8.9 Club Check Request. If the person you are paying lost or is missing the receipt, they are to fill out Form 8.10 Missing Receipt <http://4h.ucanr.edu/files/194466.pdf> .
 - iii. Verify that the expense has been approved by the club through the budget or meeting minutes and that there is enough money in the checking account to cover the expense.
 - iv. Write the check and record it in the check register. The memo section of the check must be filled in with the **category from the budget** for the expense. *If not included in the budget, then the expense MUST be approved at a club meeting with a passed motion.
 - v. Have two approved signers sign the check. *Remember all checks need two signatures and you must fill out the memo line.
 - vi. Complete the top right corner of Form 8.9 Club Check Request with the check number, date check was written, and amount of check.
 - vii. Write or stamp "PAID" on the receipt or bill.
- C. Completing the Ledger(s) – Form 8.1 4-H Club Ledger <http://4h.ucanr.edu/files/23115.pdf> and (if necessary) Form 8.2 4-H Club Project Ledger(s) <http://4h.ucanr.edu/files/23116.pdf> for any "sub-accounts". *Sub accounts are necessary if money that is allotted to a specific project/purpose must **ONLY** be used for that project/purpose. At the end of the year, any money remaining in a sub-account rolls over for the next year and remains in that sub-account (otherwise the money rolls over into the general club account and sub-account is NOT necessary).
- i. Separate form(s) for each month.

- ii. Whenever you pay for something (“expense”) or receive money (“income”) you will need to record it on **that month’s Form 8.1 4-H Club Ledger**. If the income or receipt is related to a sub-account, it must also be recorded on that month’s Form 8.2 4-H Club Project Ledger for the appropriate project.
 - iii. Add bank fees and any interest earned from the bank statement to Form 8.1 4-H Club Ledger.
 - iv. At the end of the month, total the expenses and income. Determine the total closing balance.
- D. Monthly Bank Statement(s) – **MANDATORY**- must be done each month after receiving the bank statement.
- i. Reconcile Your Bank Account(s) – Use Form 8.3 Checkbook Balancing <http://4h.ucanr.edu/files/23118.pdf> or you may use the form provided by your bank on the bank statement.
 - a.) Using the bank statement and your checkbook register, go back through your records for the month and make sure that your records agree with the bank statement. Put a check mark in the register next to each item (checks and deposits) to show that you have verified that the amounts match.
 - b.) Look at the check register, all of the checks and deposits that you have marked with a check mark indicate that they have cleared the bank. This means the bank has received, recorded and charged/credited your account.
 - c.) Record any interest income or bank fees from the bank statement into your check register **and** club ledger.
 - d.) Record any unmarked items, which have not cleared the bank, in the appropriate section of Form 8.3 Checkbook Balancing. *Note: very rarely will a deposit be outstanding.
 - e.) Record the ending balance from your bank statement. Add any outstanding deposits and subtract any outstanding checks. This will be your new balance, which should equal the balance in your checkbook register. If it does not, you will need to go back and check your math on Form 8.3 Checkbook Balancing, as well as, in your checkbook register for errors. *Note: you may need to consult your Treasurer Advisor or Club Leader for assistance.
 - ii. File your bank statement and Form 8.3 Checkbook Balancing in the correctly month of your Treasurer Book.
- E. Reporting to Your Club – Form 6.1 4-H Club Monthly Report <http://4h.ucanr.edu/files/23113.pdf> - Depending upon the dates of club meetings, more than one month may lapse between meetings, therefore the report would cover that time frame, not a separate report for each month.
- i. At each club meeting, you will need to tell your club what it spent and how much money it has. You may generalize by using the categories found in the club budget when reporting at your club meetings.
 - ii. Using Form 6.1 4-H Club Monthly Report and the budget categories report the total amount of income/expense received/paid since the last club meeting. Be prepared to show all paperwork you have to support the totals you report.
 - iii. In the Treasurer’s Report include the information from Form 6.1 4-H Club Monthly Report plus the current ledger reports, sub-account balances, and club bank

account balance(s). Ask if there are any bills to be presented by members or adult volunteers to you for payment. If so, ask the club to take action on all bills that require a motion to pay (expenses that were not included on the approved club budget).

6. Conduct a Mid-Year Club Peer Review – This is a review of the finances part way through the year, which can answer questions and find any missing documents before the end of the year. *Note: it is best to complete this task in either December (July-November) or January (July-December).
 - A. Form 5.2 – Mid-Year Club Peer Review <http://4h.ucanr.edu/files/23111.pdf> should be used by the Committee, as it explains the process. The Committee should be comprised of **two (2) 4-H Adult Volunteers AND two (2) 4-H members**. It should **NOT** include the **treasurer, relatives of the treasurer or anyone who has authority to sign checks**.
 - B. Form 5.3 – Mid-Year Club Peer Review Checklist <http://4h.ucanr.edu/files/23112.pdf> should be used to document items of concern that were found by the Committee while reviewing the records.
7. Finishing the Year
 - A. Form 6.2 – Annual Inventory Report, Form 6.2 <http://4h.ucanr.edu/files/19875.pdf> *Note: you will need to work with the Club Secretary when preparing the Inventory Report.
 - i. Create a list of all the goods your 4-H club received or purchased to keep for the club. Be sure to include:
 - a.) Date acquired
 - b.) Name and description of the item
 - c.) Dollar value (amount paid)
 - d.) Where it is kept/stored (name and address of member/leader storing item)
 - e.) If applicable, date of item disposal (sold, thrown away, donated, etc.).
 - ii. Combine this new list with your Inventory List from last year, therefore, the **Annual Inventory Report contains ALL items owned by the club**. Update items as needed following the guidelines above.
 - iii. Complete the online 4-H Annual Financial Reporting <http://4h.ucanr.edu/Resources/Financial/> - open July 1st – September 15th. *Note: you may want to highlight or put an asterisk (*) next to the items on Form 6.2 Annual Inventory Report, Form 6.2 so that you do not forget about them.
 - a.) Any item worth \$1,500 or more
 - b.) Any similar items (three computers each worth \$500, archery equipment totaling \$1,500, etc.) worth \$1,500 combined.
 - c.) Give a copy of the Annual Inventory Report, Form 6.2 to your club Secretary for the Club Secretary Book.
 - d.) Give a copy of the Annual Inventory Report, Form 6.2 to the 4-H Office by the due date. Keep the original in your Treasurer Book.
 - B. Form 6.3 – Annual Financial Report, Form 6.3 <http://4h.ucanr.edu/files/23114.pdf> *Note: use the monthly bank statements, **NOT** monthly 4-H Club Ledgers when preparing this report.

- i. The balance at the end of the previous year should be taken from last year's Annual Financial Report and should match the ending balance from last year's June bank statement (July 1's beginning balance).
 - ii. Refer to your monthly bank statements for the total income, total expenses, and ending balance for each month.
 - iii. Add up the total income for all months and record it in the appropriate "Totals for Year" box.
 - iv. Add up the total expenses for all months and record it in the appropriate "Total for Year" box.
 - v. Using your balance at the end of last year, add the total income for the year and then subtract the total expenses for the year. This answer should match your bank statement balance for the end of June of this year (unless there are outstanding checks). If the two amounts do not match, re-check your numbers and your math.
*If needed contact your Treasurer Advisor or Club Leader for assistance.
- C. Conduct an End of Year 4-H Club Peer Review – This is a review of the finances for the entire year (July 1 – June 30), which can answer questions and find any missing documents before the Treasurer Book is turned into the County 4-H Office for audit/evaluation purposes.
- i. Form 8.5 – Year End Club Peer Review <http://4h.ucanr.edu/files/19876.pdf> should be used by the Committee, as it explains the process. The Committee should be comprised of **two (2) 4-H Adult Volunteers AND two (2) 4-H members**. It should **NOT** include the **treasurer, relatives of the treasurer or anyone who has authority to sign checks**.
 - ii. Form 8.6 – Year End Club Peer Review Checklist <http://4h.ucanr.edu/files/19877.pdf> should be used to document items of concern that were found by the Committee while reviewing the records.
8. Turn in the Treasurer Book to the Tulare County 4-H Office by the due date (typically mid-July).
- A. If the book has been completed by the youth Treasurer, you may submit the book for county evaluation.
 - B. If the book has been completed by an adult, the book should not be submitted for county evaluation; it is simply submitted for county review.