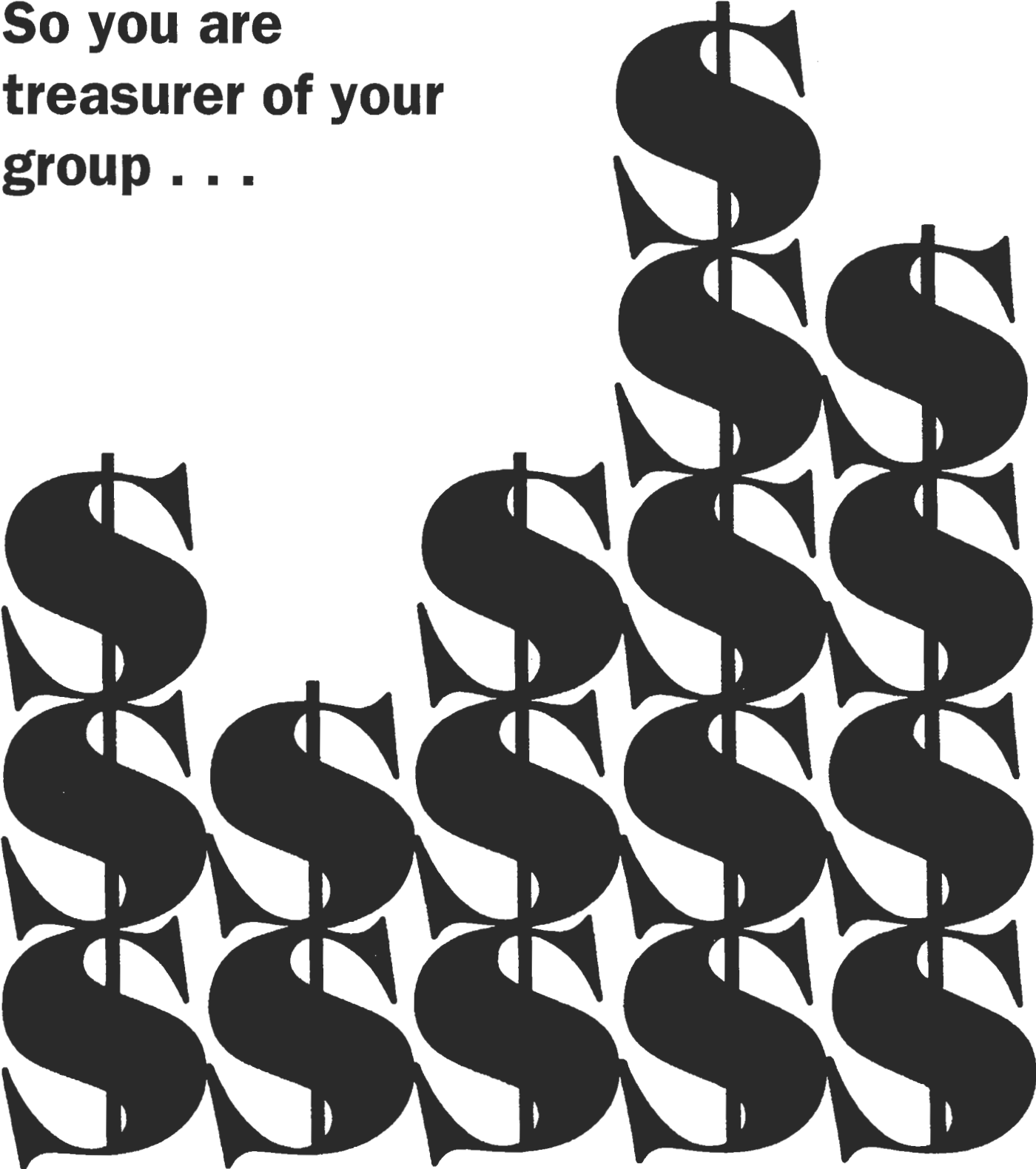
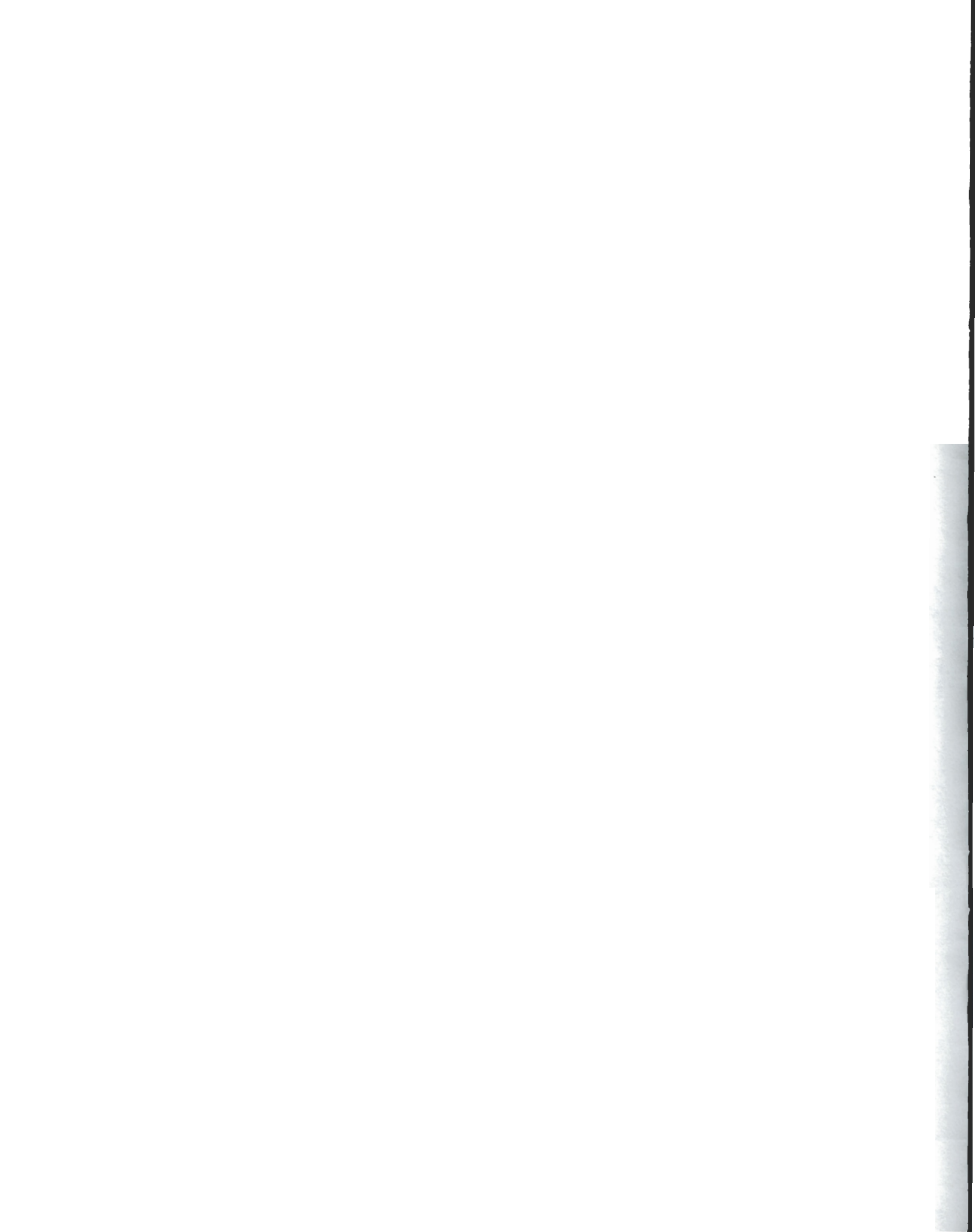




**So you are
treasurer of your
group . . .**





You, and all officers of 4-H groups, are representatives. You represent not only the local group, but the whole 4-H program throughout the state. Your skills and abilities, standards and ideals, grooming, speech, and even smiles represent the Kansas 4-H members. Representing others is one of your most important responsibilities because it exists at all times—not just while you are at the 4-H meetings. Those who are not acquainted with 4-H judge it by its officers.

Checklist for treasurers

- ___ I will handle all money matters of the group.
- ___ I will give receipts for all money received by the club.
- ___ I will pay money out of the treasury only when approved by the club.
- ___ I will keep an accurate record in the treasurer's book of how all money is used.
- ___ I will deposit all funds in the bank as soon as possible.
- ___ I will pay all bills promptly as directed by the group and approved by the president. I will get a sales slip or a receipt for all bills paid in cash.
- ___ I will prepare a summary of income and expenses to present for each meeting. I will also report the current balance.
- ___ I will complete the financial summary report on page 15 in the treasurer's book at the end of the year.

Guidelines for treasurers

Checks

When writing checks . . .

1. Use ink.
2. Never erase—if you make a mistake, start a new check!
3. Be sure to date the check when it is written.
4. Enter the name of the person or store to whom the check is written as close to the "pay to the order of" as possible.
5. Do not leave a space between dollars and cents.
Correct $10\frac{34}{100}$
Incorrect $10\ 34/100$
6. 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 one dollar, write the word "Only" and then the amount.
7. Sign the check with your authorized signature, the same way you signed the signature card at the bank.

The check example was written to Fairway Grocery for \$10.34 for food for the family fun night.

(Sample)

<p> Clover Clan 4-H Group</p>	<p><i>May 24</i> 19 <i>82</i> 1152</p>
33-22/730	
<p>PAY TO THE ORDER OF <u><i>Fairway Grocery</i></u></p> <p><u><i>Ten and 34/100</i></u> DOLLARS</p>	<p>\$ <i>10</i>^{<i>34</i>}/_{<i>100</i>}</p>
<p>Home Town Trust & Savings Bank</p> <p>PURPOSE <u><i>food</i></u></p>	<p><u><i>Sam Bates</i></u></p>
<p>+ 1:0 73000 2281: 733440</p>	<p>80411° 0900</p>

Checking Account Record

RECORD ALL CHARGES OR CREDITS THAT AFFECT YOUR ACCOUNT										
NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT		✓ T	FEE (IF ANY) (-)	DEPOSIT/CREDIT		BALANCE	
			(-)				(+)		\$	
									27	76
1152	5/24	Fairway Deposit	\$ 10	34					17	42
	5/27						\$ 4	56	21	98
	5/30	Service Charge	4	00					17	98

- Write the number of the check and the date it was written in the appropriate column.
- 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.
- The ✓ column may be used at the end of each month when all the checks written on the account are returned to the treasurer. This space may be used to ✓ off the checks which have been cashed to date from the account.
- "Fee (if any)" is a column to list any costs for cashing checks. The fee amount would then need to be subtracted from the balance if it was not part of the total amount of the check.

Be sure to record your transactions in your treasurer's book on the Record of Club Finances pages.

- When a deposit is made into the checking account, the amount is recorded in the "deposit/credit" column. The amount needs to be added to the above balance and recorded straight across.

The checking account record example shows a May 24 check number 1152 was written to Fairway Grocer for \$10.34. On May 27 a deposit was made in the checking account for \$4.56.

Endorsing checks

- To be cashed, a check must be endorsed unless it is made out to cash or bearer; then no endorsement is necessary.

- The check must be endorsed by whomever the check is made payable to. An endorsement is a signature.
- All endorsements are made on the back of the check.
- Do not endorse checks before you plan to cash them because if they were lost anyone could cash them. Endorse the check just at the time you want to cash it.

Sam Bates

- A special endorsement is written: Pay to the order of _____ and then signed. The new person can now cash the check.

*Pay to the order of
Betty Green*

- A restrictive endorsement means you endorse the check for a specific purpose. It can only be deposited into your account. It's especially advisable to use this endorsement when depositing by mail.

*For deposit only
Sam Bates*

Bank statement

Bank statements are prepared once each month. Cancelled checks, if any, will be with the statement. Compare each check with the check stub. If a check you wrote is not with the other checks, list it in "Checks Outstanding" at the bottom on the "Record of Club Finances" for the month. To check the figures on the bank statement do this:

1. Add the amount 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.

If there have been no checks written, a bank statement may not be sent. If you don't get a bank statement for a month or months, show the balance on the last bank statement received.

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 be a slip with the bank statement showing the amount deducted from the account. The amount for the ser-

vice charge should be shown as an expenditure on the "Record of Club Finances" for the month.

Handle the service charge just as if it were a check. Fill out a check stub for the amount of the service charge and deduct the amount from the balance as you do for a check.

Deposit slips

1. Date the deposit slip.
2. When depositing cash only, fill in the amount of currency (bills), the amount in coins, and put in the total.
3. When depositing only checks, draw a line through the cash row and then list each check and the amount in the check columns, and put the total of all checks in the proper space.
4. When depositing both cash and checks list both on a deposit slip.
5. When you wish to deposit only part of your checks or cash, put the total amount in the total column, put the amount you wish to keep in the "less cash received" column, and put the total "net deposit" in the proper space.
6. All deposits need to be recorded in the checking account record.

The deposit slip example shows a May 27 deposit was made. There was a check for \$1.25, two \$1.00 bills, and \$1.31 in coins. The total deposit was \$4.56.

Deposit Slips

— DEPOSIT TICKET —		DOLLARS		CENTS	
☘ Clover Clan 4-H Group					
DATE	<u>May 27</u>		19		<u>82</u>
This deposit is accepted subject to verification and to our rules and regulations.					
Home Town Trust & Savings Bank					
⑆073000228⑆ 733440 804⑈ 0900					
CURRENCY	2	00	XXXXXXXXXXXXXXXX		
COIN	1	31	XXXXXXXXXXXXXXXX		
CHECKS	1	25	XXXXXXXXXXXXXXXX		
TOTAL FROM OTHER SIDE			33-22/730		
TOTAL	4	56	IF MORE THAN 2 ITEMS LIST ON REVERSE SIDE		
LESS CASH RECEIVED			TOTAL ITEMS		
TOTAL	4	56			

When a 4-H club disbands

If a 4-H Club disbands, pay all bills and immediately transfer the remaining funds to the County 4-H Council. Be certain that all bills are paid. Write a check payable to the County 4-H Council and take or send the check to the county Extension office.

Suggestions

On the "Record of Club Finances" for each month, give enough detail so that the transactions are clear to everyone. Show to whom the money was paid as well as what it was paid for. Use more than one line if necessary.

Keep all check stubs, cancelled checks, bank statements, deposit slips, receipted bills, and sales slips. A heavy manila envelope is a good thing for such statements and bills.

Figure the balance in the club treasury at the end of the month. If there has been a change in the balance by the time your club meets, figure the balance at that time. This gives an up-to-date report.

If you need help with your treasurer's records, ask your leader to assist you.

Practice for treasurers

One of the important jobs you will have to do as treasurer is to write checks. The club has agreed to pay a bill to the Sunshine Grocery Store for six dollars and fifty cents for materials for a bake sale. Please fill out the check and checking account record.

Clover Clan 4-H Group	_____ 19 _____	1152
		33-22/730
PAY TO THE ORDER OF _____	\$	
		DOLLARS
Home Town		
Trust & Savings Bank		
PURPOSE _____		
+ 1:0 73000 2281: 733440 804# 0900		

The club collected \$52.60 last Saturday at the car wash they held. You will need to deposit the money in the bank. There is a twenty dollar bill, a ten dollar bill, two five dollar bills, two checks for five dollars each, eight quarters, four dimes, and four nickels. What will you need to do to deposit this money? Fill out the deposit ticket correctly. Also fill out the checking account record to show you made the deposit.

DEPOSIT TICKET																																																						
Clover Clan 4-H Group																																																						
DATE _____ 19 _____																																																						
This deposit is accepted subject to verification and to our rules and regulations																																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">CURRENCY</td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 40%;"></td> </tr> <tr> <td>COIN</td> <td></td> <td></td> <td></td> </tr> <tr> <td>CHECKS</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL FROM OTHER SIDE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td></td> <td></td> <td></td> </tr> <tr> <td>LESS CASH RECEIVED</td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td></td> <td></td> <td></td> </tr> </table>	CURRENCY				COIN				CHECKS								TOTAL FROM OTHER SIDE				TOTAL				LESS CASH RECEIVED				TOTAL				LIST ITEMS SINGLY	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 40%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">33-22/730</td> </tr> <tr> <td colspan="3"></td> <td style="font-size: x-small;">IF MORE THAN 2 ITEMS LIST ON REVERSE SIDE</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">TOTAL ITEMS</td> </tr> <tr> <td colspan="3"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>								33-22/730				IF MORE THAN 2 ITEMS LIST ON REVERSE SIDE				TOTAL ITEMS				
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1:0 73000 2281: 733440 804# 0900																																																						

(Sample)

RECORD OF CLUB FINANCES

Money received in May, 1984

Balance on hand \$ 27.76

① Date	② List all items separately. Show source of money received.	③ Amount
5/27	Food Sale	\$ 34.56
5/31	Donation from J.J. Boyman	50.00
	Total	\$ 84.56

Money paid out in May, 1984

④ Date	⑤ Check number	⑥ List each item separately. Give complete details.	⑦ Amount
5/24	1152	Fairway Grocery for clear plastic wrap + paper plates for food sale.	\$ 10.34
		Total	\$ 10.34

Balance on bank statement 59.31
 Plus deposits not listed 50.00
 Subtotal 109.31
 List outstanding checks:
1126 Mrs Dunn \$4.25
1140 Joe's Floral Design \$7.08
 Less outstanding checks 11.33
 Balance forward 97.98

Balance forward 27.76
 Plus money received 84.56
 Subtotal 112.32
 Less money paid out 10.34
 Subtotal 101.98
 Less bank charges 4.00
 Balance forward 97.98
 (Write this figure in balance on hand for next month.)

NOTE: Both BALANCE FORWARDS should be the same. Then your books are in balance. If you do not have a bank statement each month, use only the right side.

Problem:

Fill out the Record of Club Finances on the following page based upon the following information:

On October 1, the Happy Hustlers 4-H Club had a balance on hand of \$117.19. The club participated in the county 4-H Carnival by constructing and operating a ring-toss booth. Most of the material for the booth was donated by members' families. However, on October 10 crepe paper was purchased for the booth from Harper's Drug Store at a cost of \$5.52, and glue and staples costing \$7.03 were purchased from Morgan's Hardware on October 11. The carnival was held October 12, and the Happy Hustler's Ring Toss booth brought in \$55.00.

At the October 22 Council meeting, 4-H T-shirts which were left from the last T-shirt sale were offered for sale, and two sold. This added \$12.06 to the club treasury.

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

- (1) \$10.00 donation to Muscular Dystrophy
- (2) \$8.53 bill to Ace Film Rental for rental of the film for the September meeting

The treasurer received the monthly bank statement on October 17. Balance on the bank statement was \$152.67. The checks to Morgan's Hardware and Ace Film Rental had not been cashed at the time of the statement.

The bank statement did not have the \$12.06 deposit for the T-shirts recorded.

There was a \$4.00 Service Charge for the month.

RECORD ALL CHARGES OR CREDITS THAT AFFECT YOUR ACCOUNT

NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT		✓ T	FEE (IF ANY) (-)	DEPOSIT/CREDIT (+)	BALANCE	
			(-)					\$	
								117	19
	10/5	Muscular Dystrophy Assoc.	\$ 10	00		\$	\$	107	19
	10/5	Ace Film Rental	8	53				98	66
	10/10	Harper's Drug Store	5	52				93	14
	10/11	Morgan's Hardware	7	03				86	11
	10/12	Deposit					55 00	147	10
	10/22	Deposit					12 06	153	17
	10/27	Service Charge	4	00				149	07

RECORD OF CLUB FINANCES

Money received in _____

Balance on hand \$ _____

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

Money paid out in _____

Date	Check number	List each item separately. Give complete details.	Amount
			\$
		Total	\$

Balance on bank statement _____
 Plus deposits not listed _____
 Subtotal _____
 List outstanding checks:

 Less outstanding checks _____
 Balance forward _____

Balance forward _____
 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. Then your books are in balance. If you do not have a bank statement each month, use only the right side.

Use the sample sheet from the treasurer's book to do the following problem.

1. Balance—\$45.58
2. 4/2—Paid to Red Owl Super Value for cookies and milk—\$6.32
3. 10/15—Received from fair for booth—\$6.00
4. 12/16—Received from dues collected—\$36.00
5. 12/8—Paid to Extension Office for publications—\$7.00
6. 12/10—Items on bank statement:
 Charge for 200 checks—\$2.36
 Service charge—\$0.37

YEARLY SUMMARY OF CLUB FINANCES

RECEIPTS

Bal. carried forward from previous year	\$ _____
October	\$ _____
November ..	\$ _____
December	\$ _____
January	\$ _____
February	\$ _____
March	\$ _____
April	\$ _____
May	\$ _____
June	\$ _____
July	\$ _____
August	\$ _____
September ..	\$ _____
Total for year \$ _____	\$ _____
Total	\$ _____
Bal. on bank statement	\$ _____
Plus deposits not listed	\$ _____
Subtotal	\$ _____
List outstanding checks:	

Less outstanding checks	\$ _____
Balance	\$ _____

EXPENSES

October	\$ _____
November	\$ _____
December	\$ _____
January	\$ _____
February	\$ _____
March	\$ _____
April	\$ _____
May	\$ _____
June	\$ _____
July	\$ _____
August	\$ _____
September	\$ _____
Total	\$ _____
 Beginning balance	 \$ _____
Total receipts	\$ _____
Subtotal	\$ _____
Less total expenses	\$ _____
Less bank charges	\$ _____
Balance	\$ _____

Marcia McFarland
Extension Specialist
4-H — Youth Club/Group Meeting Programs

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