



**Cornell University**  
**Cooperative Extension**  
**Delaware County**  
34570 State Hwy 10, Suite 2  
P.O. Box 184  
Hamden, NY 13782

**NEW YORK STATE  
4-H CLUB**

**TREASURER'S RECORD BOOK**



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NAME OF CLUB

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ADDRESS

## THE RECORD BOOK

This record book furnished to the 4-H Club is for the treasurer to keep an accurate record of money received and expended by the Club.

The Treasurer:

1. Has charge of all the money taken in by the Club whether from gifts, dues or club earnings.
2. Shall keep an accurate record of:
  - All money received and its source.
  - All money paid out and to whom.
3. Shall report at each meeting:
  - The amount of money collected.
  - The amount of bills paid since last meeting.
  - The balance in the treasury.
4. Must be ready to give an itemized account of funds at any time on request of members or leader.
5. Shall pay money out of the treasury only as voted by the Club and with the approval of the leader.
6. Is responsible for the Club funds until a successor is elected.
7. Must turn over funds and accurate records to the successor when new officers are elected.

## FUND MANAGEMENT

It is recommended that each club or group have a checking account in which to deposit all cash or checks received from club sales, collection of cash from club members for activities, or donations made to the club.

**If a checking account does exist**, the volunteer leader is to ensure that:

- Deposits are made in a timely manner;
- Another club member (not the treasurer) is elected to reconcile the monthly bank statements with the treasurer's book;
- All payments of bills made by the club or group are to be made by check, and with supporting documentation (bills, statements, packing slips, etc.). All bills are canceled as they are paid;
- Another club member (not the treasurer) is elected to be the check signer. The member authorized as the check signer reviews the supporting documentation for each check.

**If a checking account does not exist**, the volunteer leader is to ensure that:

- Another club member (not the treasurer) is elected to reconcile the cash, receipts, and bills with the treasurer's book on a monthly basis;
- Cash is adequately secured and safeguarded;
- All payments of bills made by the club or group are to be made with supporting documentation (bills, statements, packing slips, etc.) All bills are canceled as they are paid.

### AN AUDITING COMMITTEE

Every 4-H Club handling funds should make use of an auditing committee to examine and verify the accounts of the Club at the end of the year. The chairman of the committee should make a report to the Club and file a written statement with the secretary for a permanent record in the minutes. An auditing committee prevents misunderstanding and protects the outgoing and incoming treasurers of your Club. Such a committee is usually appointed by the president of the Club at the time the books are to be audited.

NAME

ELECTED TREASURER

(Month - Day - Year)

(Month - Day - Year)

(Month - Day - Year)

### LOCAL LEADERS

NAME

ADDRESS

YEAR



|                     |             |  |  |  | RECEIPTS                |    | EXPENDITURES |    | BALANCE |  |
|---------------------|-------------|--|--|--|-------------------------|----|--------------|----|---------|--|
|                     |             |  |  |  | XX                      | XX | XX           | XX |         |  |
| NAME OF CLUB MEMBER | DATE        |  |  |  |                         |    |              |    |         |  |
|                     |             |  |  |  |                         |    |              |    |         |  |
|                     | AMOUNT PAID |  |  |  |                         |    |              |    |         |  |
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|                     |             |  |  |  | BALANCE CARRIED FORWARD |    | XX           | XX |         |  |



## DUES

Club dues are not encouraged; but if your Club votes to have dues, keep a record here at each meeting:

| DUES                |             |  |  |  | RECEIPTS                |    | EXPENDITURES |    | BALANCE |  |
|---------------------|-------------|--|--|--|-------------------------|----|--------------|----|---------|--|
|                     |             |  |  |  | XX                      | XX | XX           | XX |         |  |
| NAME OF CLUB MEMBER | DATE        |  |  |  |                         |    |              |    |         |  |
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|                     | AMOUNT PAID |  |  |  |                         |    |              |    |         |  |
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| DATE | DESCRIPTION OF RECEIPT OF EXPENDITURE | RECEIPTS |    | EXPENDITURES |    | BALANCE |  |
|------|---------------------------------------|----------|----|--------------|----|---------|--|
|      | BALANCE BROUGHT FORWARD:              | xx       | xx | xx           | xx |         |  |
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|      | BALANCE CARRIED FORWARD               |          |    |              |    |         |  |