

Training Activities - Treasurer

Activity 1:

Scenario:

- You are the treasurer for the March 12 club meeting of the Clover Clan 4-H Club.
- The club voted to have the treasurer get a receipt book at their meeting on February 26. The treasurer, Christopher Adams, purchased the receipt book and turned in a sales slip for \$5.23. He received club check no. 100 on March 5 for \$5.23.
- Club dues are \$5 per member.
- Mary & Molly Newcomer give you \$10 cash for their dues.
- Jason Wyatt gives you a check (No. 1352), signed by his mom, Marsha Samples, for \$10 (\$5 for dues and \$5 for his project book).
- Fred and Linda Oldhouse give you a check (No. 5008), signed by their dad, Frederick Oldhouse, for \$25 (\$5 each for dues, \$5 for Fred's project book, and \$10.00 for two project books for Linda).
- Sam Jones gives you \$15 cash for his dues and two project books.
- Bobbie Adams turns in his dues money. He gives you three, one-dollar bills and eight quarters.

1. Write out receipts for the Newcomer and Oldhouse families.

RECEIPT			
No. 1001			
Received of _____			
Payment as indicated below:			
Date	Purpose	Cash or Check No.	Amount
Signed _____			

RECEIPT			
No. 1002			
Received of _____			
Payment as indicated below:			
Date	Purpose	Cash or Check No.	Amount
Signed _____			

Training Activities - Treasurer

II. Fill out a deposit slip.

DEPOSIT SLIP	CASH																																																																																																															
Clover Clan 4-H Club 4 Clover Way, Apt. H Cloverville, OH 44444	_____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																																																																																														

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III. Update your Record of Club Finances.

Record of Club Finances

Club Name Clover Clan 4-H Club Year 20XX

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received—Name & Purpose and Payments made—Name and Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/YR	Christopher Adams—Reimburse receipt book	100		\$5.23	\$168.42

Training Activities - Treasurer

Activity #2: Paying Bills

Training Scenario:

- You are the treasurer for the Clover Clan 4-H Club.
- Your club voted at the last meeting, on March 12, to have officer installation at the next meeting, on March 26, with the club buying pizza and pop for refreshments.
- It is now March 26. The pizza and pop has been ordered from Pizza Land. One of the advisors is getting ready to go pick it up.
- The total cost for the pizza and pop is \$68.50.
- The next check in the checkbook is 101.

I. Update the club checkbook register prior to writing the check.

NO. OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT AMOUNT		✓	FEE	DEPOSIT AMOUNT	BALANCE	
								\$173	65
100	3/5/YR	Christopher Adams	5	23				168	42
		Reimbursement for receipt book							
	3/12/YR	Deposit—Dues & Books (Newcomer, Wyatt, Oldhouse, Adams, Jones)					65 00	233	42

II. Write out a check to pay for the pizza.

Clover Clan 4-H Club 4 Clover Way, Apt. H Cloverville, OH 44444	101 Date _____
Pay to the Order of _____ \$ _____ _____ Dollars	
THE COMMUNITY BANK Cloverville, OH 44444 _____ _____	
⑆ 0412 163 ⑆ 44-HHHH	

Training Activities - Treasurer

III. Update your Record of Club Finances.

Record of Club Finances

Club Name Clover Clan 4-H Club

Year 20YY

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received—Name & Purpose and Payments made—Name and Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/YR	Christopher Adams—Reimburse receipt book	100		\$5.23	\$168.42
3/12/YR	Mary & Molly Newcomber—\$10 dues		\$10.00		\$178.42
3/12/YR	Jason Wyatt—\$5 dues, \$5 project book		\$10.00		\$188.42
3/12/YR	Fred & Linda Oldhouse—\$10 dues, \$15 books		\$25.00		\$213.42
3/12/YR	Sam Jones—\$5 dues, \$10 project books		\$15.00		\$228.42
3/21/YR	Bobbie Adams—\$5 dues		\$5.00		\$233.42

Training Activities - Treasurer

Activity #3:

Training Scenario:

Your monthly bank statement (below) has arrived. You must reconcile the bank statement with your treasury records.

The Community Bank		Statement	
Clover Clan 4-H Club 4 Clover Way, Apt. H Cloverville, OH 44444	Date Account Number	3/31/YR	Page 1 44- HHHH
--- CHECKING ACCOUNTS ---			
Previous Balance	173.65	Statement Dates	3/01/YR—
3/31/YR			
Deposits/Credits		65.00	Days in the statement period
31			
Checks/Debits	68.50		
Service Charge	4.00		
Interest Paid		0.00	
Ending Balance	166.15		

Deposits and Additions

Date	Description	Amount	
3/13	DDA REGULAR DEPOSIT	65.00	

Checks in Serial Number Order

Date	Check No.	Amount
3/27	*101	68.50

* Indicates Skip in Check Number

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance	Date	Balance
3/01	173.65	3/13	238.65	3/27	170.15	3/31	166.15

Training Activities - Treasurer

I. Reconcile the bank statement on the Checkbook Balancing/Reconciliation Form.

CHECKBOOK BALANCING/RECONCILIATION FORM

This form should be used to compare your bank statement ending balance and your checkbook register to make sure they are balanced (equal) each month.

OUTSTANDING DEPOSITS

(Not included in your statement)

DATE	AMOUNT
Total Outstanding Deposits (Total A)	

STEPS TO RECONCILE/BALANCE ACCOUNT

1) Ending balance from your checkbook ledger		_____
2) Subtract total outstanding deposits (A)	-	_____
3) Add total outstanding checks (B)	+	_____
4) Subtract bank fees	-	_____
5) Add interest earned	+	_____
6) Adjusted balance (should equal bank statement)	=	_____

OUTSTANDING CHECKS

(Not included in your statement)

Check #	Written To:	Amount
Total Outstanding Checks (Total B)		

Training Activities - Treasurer

II. Update the check book register to reflect any changes.

NO. OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT AMOUNT		✓	FEE	DEPOSIT AMOUNT		BALANCE	
									\$173	65
100	3/5/YR	Christopher Adams	5	23					168	42
		Reimbursement for receipt book								
	3/12/YR	Deposit—Dues & Books (Newcomer, Wyatt, Oldhouse, Adams, Jones)					65	00	233	42
101	3/26/YR	Pizza Land	68	50					164	92
		Pizza & pop for Installation								

III. Update the Record of Club Finances so that all records match.

Record of Club Finances

Club Name Clover Clan 4-H Club Year 20YY

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

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3/12/YR	Sam Jones—\$5 dues, \$10 project books		\$15.00		\$228.42
3/21/YR	Bobbie Adams—\$5 dues		\$5.00		\$233.42
3/26/YR	Pizza Land—Pizza and pop for officer installation	101		\$68.50	\$164.92

Training Activities - Treasurer

Activity #4

Training Scenario:

- It is March 26. Your club is meeting later today. You need to prepare a Treasurer's Report for the meeting. Your last meeting was March 12. Refer to Training Activity 1 for financial transactions at that meeting.

I. Fill out a Treasurer's Report form.

Treasurer's Report	
The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report and present it to the club for each meeting.	

4-H Club Name	
Treasurer's Report for _____	
(Date of Meeting)	
1. Beginning account balance: \$ _____ (closing balance from previous meeting) Date of Previous Meeting: _____	
2. Money received:	
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
Total money received \$ _____	
3. Expenses:	
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
Total expenses \$ _____	
4. Closing balance: \$ _____	
5. Submitted by: _____ (treasurer)	

II. Prepare your report for the club.

"The beginning balance was \$ _____. Income was \$ _____ from _____ for _____, and \$ _____ from _____ for _____, for a total amount received of \$ _____. Expenses were \$ _____ to _____ for _____ for total expenses of \$ _____. This leaves us with a closing balance of \$ _____."