



CANADA  
4-H Ontario

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## 4-H ONTARIO PROJECT



Treasurer

EXECUTIVE HANDBOOK



**CANADA**  
4-H Ontario

## **The 4-H Pledge**

I pledge my Head to clearer thinking,  
my Heart to greater loyalty,  
my Hands to larger service,  
my Health to better living,  
for my club, my community, my country and my world.

## **The 4-H Motto**

Learn To Do By Doing

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## **Handbook Resource Information:**

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4-H Ontario grants permission to 4-H volunteers to photocopy this 4-H handbook for use in their local 4-H program.

All information presented in this handbook was accurate at the time of printing.

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# 4-H CLUB TREASURER

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## Welcome!

Congratulations on your new role as your 4-H club's treasurer! Your fellow club members have elected you to be the secretary of the club. As the Treasurer within your club, you join a group of 4-H officers (President, Vice President, Secretary and Press Reporter) and become a representative of your club. This guide will help you to understand what your role is as the treasurer and how to carry out your many official duties.

## An Officer's Role in the Club

Serving as a club officer means you are part of a team. The team's responsibility is to hold a club meeting that is fun but is also well run to inform others what your club does within your community. Make sure you come to the meeting prepared and ready to go!

## Your Role as the Treasurer

Winning the nomination to be your club's treasurer is an honour and a responsibility. As the treasurer, your responsibilities include:

- Handling money matters of the club and maintaining accurate financial records.
- Keeping an accurate record in the treasurer's finance record book of:
  - all income received and its source
  - all expenses paid out, showing who the money was paid to and what it was paid for

A blank ledger form is included in this handbook.

- Depositing all funds in the bank within a week.
- Paying all bills promptly as approved by the club.
- Spending money ONLY with club approval (a motion, second and passing vote must be included in the meeting minutes).
- Writing receipts for all money collected.
- Preparing an accurate treasurer's report for each meeting.
- Working with other club officers as a team.
- Working closely with your club leaders and seeking their advice.
- Acting as the chairperson for your meeting(s) if the president, vice president and secretary are all absent.
- Being prompt and enthusiastic!
- Turning in your completed Treasurer's Handbook at the end of the club

## Tips for Treasurers

- While still at home, before each meeting, prepare an up-to-date treasurer's report. Do not wait until you get to the meeting to finish it.
- Have an up-to-date list of club leader and club officers.
- Never mix your own money with club money. Never use club money for your personal needs. Both of these practices are illegal.
- Pay only by cheque. This will give you a paper trail should any questions arise as to whether a bill was paid or not.
- Keep all paperwork for all bills paid and for all receipts written for money collected.
- Be sure that the account is in the name of your 4-H club. A club's bank account should not be under the name of the treasurer or any other member of your 4-H club.
- All cheques should require two signatures. Sometimes, three people have signing authority in case one person is away. Additional people that could have signing authority could be the president and possibly a club leader, but this can be determined at the first meeting. The people chosen to have signing authority should not be related to each other. It is recommended that one of those having signing authority be a club leader.
- If, as treasurer, you do not have signing authority, you should still write out the cheques and then have two of the people who have signing authority sign the cheques.
- To make record keeping easier, put your treasurer's handbook in a three-ring binder with pockets for bills and receipts. Punch holes in your bank statements and include them in the notebook.

*Learning how to be an effective Treasurer of your 4-H club is an important skill to learn both now and for future organizations you might be a part of such as Minor Sports Associations, Junior Farmers, Agricultural Societies and community organizations such as Rotary, Kinsmen, Lions, etc.*

## Preparing for each 4-H Meeting

### ***Before each meeting:***

- Make sure your treasurer's handbook is correct and up-to-date.
- Complete a treasurer's report to share with the club. Blank forms are included in this handbook.
- The report should include all transactions since the beginning of the last meeting. Include all receipts turned in and any bills paid since the treasurer's report was given at the last meeting.
- Make a copy to give to the secretary for the minutes.

***During the meeting:***

- Give the treasurer's report.
- Write receipts for any money received.
- Present bills received.
- Be sure the club takes action on all bills presented. After you present a bill during your report, a motion should follow to pay the bill.

***After the meeting:***

- Pay all bills approved by the club as soon as you can before the next meeting.
- Update your treasurer's handbook when you write cheques or deposit money.
- When a bill is paid, write on the bill the date it was paid and the cheque number. Put copies of paid bills and receipts in your three-ring binder with your other records.

***When the club is complete:***

- Promptly pay any bills that were approved at the last 4-H meeting.
- Complete your treasurer's handbook.
- Complete a Club Financial Summary sheet (found in this handbook).
- Hand in your completed treasurer's handbook. This binder should contain:
  - Volunteer Leaders and Officers Lists
  - General ledger of all income and expenses
  - All paid bills and written receipts for income
  - Copy of the treasurer's report from each meeting
  - Club Financial Summary sheet
  - Evaluating Your Leadership worksheet

**Volunteer Leaders and Officers Lists**

Keep a list of all club volunteer leaders and officers including their phone numbers and e-mail addresses.

Having all of this information together in one place will help you to be able to quickly contact the leaders and officers of the club.

*Reminder! Writing neatly is very important.*

## Handling Money Received

The treasurer must write a receipt for all money received. The treasurer, president or vice president and a club leader should count all money received. The sum of all of the money should equal the sum of the totals on the receipts. The treasurer should immediately write out a deposit slip for that amount. The deposit must be made within a week of the date of the meeting. The deposit may be made by a club leader or by the treasurer.

## Filling Out a Deposit Slip

- Date the deposit slip
- Fill in the amount of currency (paper money) and coins you are depositing.
- List each cheque separately, by number and amount.
- After making the deposit, put the deposit receipt in an envelope in your three-ring binder.

## How to Write a Cheque

To learn how to properly write a cheque, it is best to have one of your club leaders review this with you. The following are tips for writing cheques:

- Always use ink.
- Before writing out the cheque, fill out the cheque register (most cheques come with a register) with the cheque number, date, amount, name of payee (the person or business to whom the cheque is written) and purpose of the payment. The cheque register should also show the balance before and after the cheque amount is deducted.
- For writing the cheque, be sure to date the cheque.
- Enter the name of the person or business to which the cheque is written as close to the "Pay to the order of" as possible.
- Fill in the box with the amount owed to the payee. Do not leave a space between dollars and cents. This helps stop someone from changing a \$1.00 cheque into a \$100 or \$1000 cheque.
- When writing out the amount owed to the payee, begin at the extreme left in writing the amount. Be sure the written amount agrees with the numeric amount. Draw a line from where your writing ends to the end of the line.
- If a cheque is for an amount less than \$1.00, write the word "Only" and then the amount.
- On the memo line, write what you are paying for using the cheque.
- Sign the cheque the same way you signed the signature card at the bank, if you have signing authority on the account.
- Obtain a signature (or signatures) from those who have signing authority.
- Know where all cheques, bank statements and you keep all of your treasurer's records together in your treasurer's handbook.
- Update your general ledger to reflect the cheque(s) written.

<b>4-H Club</b>	<b>001</b>
<b>1 Main St</b>	
<b>Cloverville ON N0B 2K0</b>	Date: _____
Pay to the _____ \$ _____	
Order of _____	/100 DOLLARS
<b>FIRST PROVINCIAL BANK</b> <b>HWY 7</b> <b>CLOVERVILLE ON N0B 2K0</b>	
MEMO: _____	Signature: _____
" 202 " 20145 " 010 " 80 67894	

## Other Responsibilities

Even though you hold the office of treasurer, you may introduce motions, discuss them and vote on all business.

## Parliamentary Procedure

In order to be an effective officer of your club, you should have a basic understanding of Parliamentary Procedure.

Parliamentary decision making is governed by a set of rules and procedures called Robert's Rules of Order. These rules provide for courtesy and respect for each member and bring order to the meeting.

### Motions

Business is conducted at meetings by voting on proposals put forward by members. These proposals are called motions. Any person who is eligible to vote at a meeting may make a motion. Depending on the type of motion, another member is usually needed to second the motion. Motions are then discussed and voted upon.

The motion is a very important key to having good meetings. Motions are a way of introducing topics for discussion and allowing each member to speak and vote.

### **Steps in Making a Motion:**

1. Address the chairperson (i.e. raise your hand).
2. Wait for the chairperson to acknowledge you.
3. Make the motion: "I move that..."
4. Another person seconds the motion: "I second the motion."
5. Chairperson states the motion.
6. Chairperson calls for discussion of the motion.
7. Chairperson restates the motion.
8. Chairperson calls the vote: "All in favour? Opposed?"

9. Chairperson announces the result of the vote: “Motion carried” or “Motion defeated.”

A motion cannot be discussed or voted upon until someone seconds the motion. If a motion is not seconded, it is declared by the Chairperson to be lost without a vote.

A motion may be amended by a subsequent motion if someone thinks there should be a slight change to the original motion. There must be a motion made to amend the original motion, the amendment must be seconded by another person and then the amendment can be debated and voted on.

If the original motion was as follows:

- **John Jones moved, seconded by Mary Smith, that a donation of \$50 be made to the local hospital fundraising drive.**

Then the amendment might look like:

- **Sally Brown moved, seconded by Bill Johnson, that an amendment be made that the donation be \$100.**

If the amendment passes, then the ‘amended motion’ will be on the floor to be discussed and voted on.

To restate the amended motion it would read:

- **The amended motion on the floor is that a donation of \$100 be made to the local hospital fundraising drive.**

If the amendment does not pass, then the original motion is back on the floor for discussion and voting.

To restate the original motion it would read:

- **The motion on the floor is that a donation of \$50 be made to the local hospital fundraising drive.**

### ***Voting***

Voting on motions normally requires a simple majority. Voting is normally done by a show of hands but can also be done by secret ballot, by saying yea or nay or by having people stand when voting. Anyone eligible to vote has the right to demand a vote by roll call and can ask for a recorded vote.

Voting by secret ballot normally only occurs when there is an election to fill a club executive position but voting does not have to occur this way.

The Chair (usually the President) does not vote unless there is a tie vote. In the case of a tie, the Chair casts the deciding vote.



***Parliamentary Procedure Rules to Keep in Mind!***

1. Only one member speaks at a time after being recognized by the Chairperson.
2. There can only be one motion before the group at a time.
3. If a motion is amended, vote on the amendment before voting on the original motion. Then, vote on the original motion as amended.
4. A motion to adjourn is a “privileged motion” which means that it cannot be discussed. It requires a majority vote to pass.

**Elections**

Elections are generally chaired by a ‘scrutineer.’ This person is someone who is not a club member and in most cases, is a club volunteer leader.

***Procedure:***

1. All positions are declared vacant by the scrutineer, who indicates this by saying “I’d like to declare all positions vacant.”
2. The group decides on the method of voting (i.e. show of hands, ballot, standing).
3. The scrutineer accepts nominations from members for each position being filled. Nominations do not require a seconder. Nominations are closed by motion or declaration by the scrutineer after asking 3 times if there are any more nominations.
4. Each member nominated is asked if he/she will stand for the position. Names of members who decline are crossed off.
5. Voting takes place by selected method and majority rules (i.e. member with most votes).
6. Announce the name of the successful member. Offer congratulations and thank all others that ran for the position.
7. If ballots are used, a motion to destroy the ballots is required and voted on.

**References**

4-H Ontario Youth Director Manual

4-H Club Officer Handbook, Oregon State University Extension Service

Florida 4-H Officer’s Handbook, University of Florida IFAS Extension

Ohio 4-H Treasurer’s Handbook, Ohio State University Extension

The Club Officer Handbook, AgriLife Extension, Texas A&M System

## Evaluating Your Leadership

Name: \_\_\_\_\_

Club: \_\_\_\_\_

At the completion of this project, rank yourself on each of the following to determine which skills you improved upon and which skills you need to keep working on.

	Great	OK	Not so good
1. I kept an accurate and up-to-date general ledger.			
2. I deposited money within a week of receiving it.			
3. I wrote a receipt for all money collected.			
4. I learned how to properly write out cheques.			
5. I paid bills promptly.			
6. I paid all bills using a cheque.			
7. I only spent money after a motion was made, seconded and passed at a meeting.			
8. I completed and presented a treasurer's report for each meeting.			
9. I prepared the treasurer's report at home before the meeting.			
10. I maintained a list of leaders and their contact information.			
11. I maintained a list of club officers and their contact information.			
12. I brought the treasurer's handbook to every meeting.			
13. I always kept the club's money separate from my own money.			
14. I used a bank account that was in the club's name and not my own name.			
15. I completed the Club Financial Summary at the end of the club.			
16. I turned in my treasurer's handbook to my leaders at the end of the club.			
17. I improved my listening skills to be able to perform the duty of treasurer accurately.			

Rate as great, OK and not so good.

What can I do next time to improve?

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## Club Leaders

<i>Club Leaders' Name</i>	<i>Phone Number</i>	<i>E-mail Address</i>

## Club Officers

<i>Position</i>	<i>Name</i>	<i>Phone Number</i>	<i>E-mail Address</i>
President			
Vice President			
Secretary			
Treasurer			
Press Reporter			

*Note: extra lines have been added in case your club has any added club officer positions*





## Treasurer's Report (presented at each meeting)

*The treasurer's report informs members of the club's financial activity since the last meeting. Complete it at home before the meeting and so that you come prepared to present it at the meeting.*

Name of Club: \_\_\_\_\_

Treasurer's Report for: \_\_\_\_\_ (date of meeting)

Meeting Location: \_\_\_\_\_

1. Beginning account balance: \_\_\_\_\_ (this should be the ending balance from the previous meeting)

2. Money received:

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ Total money received.

3. Payments made:

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_ for \_\_\_\_\_

\_\_\_\_\_ Total payments made.

4. Ending account balance: \_\_\_\_\_

5. Submitted by: \_\_\_\_\_ Treasurer

**Club Financial Summary (to be filled out at the completion of your club)**

Club Name: \_\_\_\_\_ Year: \_\_\_\_\_

Balance at the beginning of the club: \$ \_\_\_\_\_

Total income for the year (total of all money received): \$ \_\_\_\_\_

Total expenses for the year (total of all payments made): \$ \_\_\_\_\_

Balance (at the completion of the club): \$ \_\_\_\_\_

Bank account is in \_\_\_\_\_ at \_\_\_\_\_  
(name of bank) (address)

The bank book is in the possession of: \_\_\_\_\_

Cash on hand: \$ \_\_\_\_\_ Cash is in the possession of: \_\_\_\_\_

Signatories on the account are: \_\_\_\_\_

This is to certify that the foregoing is a correct and accurate summary of receipts and expenses of the club:

\_\_\_\_\_, Treasurer