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INTRODUCTION

Greetings!
We’re glad you are interested in helping youth understand the role of club treasurers and money handling issues that clubs face. Club money handling is an important discussion topic for the entire club. The treasurer of the club is responsible to the other members, the adult leaders and the public. The experience of being a club treasurer is important to the group’s functioning and to the youth’s learning about record keeping and money handling.

The Facilitator Guide
This guide will give you ideas in how to use the video 4-H 470, 4-H Money - Handle with Care with two different audiences: the club treasurer and the 4-H club members.

Format #1: Orientation of the Club Treasurer
The 4-H club treasurer will:
1. Increase understanding of their officer role
2. Become more aware of essential money handling practices
3. Gain confidence in their ability to maintain the needed records, and
4. Apply record keeping and money handling practices.

Format #2: Financial Decision Making in the Club
4-H club members will:
1. Understand the public nature of club funds
2. Recognize the value of good record keeping, and
3. Discuss and make group decisions on club financial issues.

Adult audiences could also benefit from these materials. Feel free to adapt the materials to fit the audience and situation.

The Videotape
The video, 4-H 470, 4-H Money – Handle With Care, includes the role of the treasurer, short vignettes of common money-handling situations, and information on how to handle club funds. It is designed to be stopped for group discussion and action when training treasurers. Some groups (club or adult/teen volunteers) might watch the video without stopping when the teaching objective is to facilitate discussion on the broader ideas of club money-handling practices.

4-H Club Treasurer’s Handbook
The 4-H Club Treasurer’s Handbook, publication 4-H 466, should be given to the treasurers as part of this training. The content coincides with both the video and ideas presented through face-to-face training. The club organizational leader would also benefit from a copy of this handbook.

Adult leaders working with the 4-H club treasurer or involved in club finances should also have a copy of the 4-H Club Financial Handbook for Leaders, publication 4-H 467. This guide provides additional information on club finances.

Learning Through Experience
This training will be the start of the learning experience of being a club treasurer for most youth. Experiential learning is important in 4-H programs. Treasurers need ongoing support as they handle funds and records, reflect upon their actions, and apply their learning to 4-H financial practices.

The Skill of Record Keeping
While record keeping is important for success in handling club money, it is also an important life skill. The techniques and processes learned for being a club treasurer can be applied to other organizational, employment and personal situations in the future.

According to Hendricks (1996, p. 23) record keeping skills include: understanding the purpose and value of the record, using an appropriate method for recording the information, selecting information to record, entering the information, and using the information for decisions.

A challenge in acquiring record keeping skills is the child’s developmental readiness. Youth between ages 9-11 may not see the value in recording information. Maturity, experience and knowledge are all factors in determining how independently the club treasurer can operate. Thus, the club treasurer may need a mentor who can oversee and support their efforts throughout their term.

Evaluation
In the club treasurer format, we encourage your use of Handout: What’s My Treasurer Savvy? (see Appendices T-1 & T-3) and Handout: Evaluation for Treasurers (see Appendix T-4) which will help you:
• Become aware of participants existing knowledge
• Understand and document what the participants have learned from the training
• Identify follow-up support needed, and
• Consider future training changes needed.

“Before the Meeting” and “After the Meeting” evaluation forms (C-1 and C-2 in Appendix) have been provided for the club meeting format. Ask club members to complete Handout: Before the Meeting Evaluation before viewing the
video. Ask members to complete Handout: After the Meeting Evaluation at the conclusion of this section of the meeting. Comparing the before and after scores will help you understand the change in member understanding of the key concepts related to club finances. It should also help you analyze if follow-up discussions are needed to understand and apply the key concepts.

Teaching/Facilitating Tips:
- It would be helpful to have assistants available to give individual help to youth who might find the assignments in the club treasurer format difficult.
- Preview the video to see the content and concepts that might need more explanation.
- Feel comfortable to modify the teaching/facilitating outlines in this guide to better fit your group.
- The treasurer training may be longer than that used for other officers. Consider a training format that has additional sessions for the other officers on topics like running good meetings, recreation or programming ideas. If time is a challenge, pick the treasurer actions that best fit the group needs. Another option is to have a follow-up session for the treasurers at the club level taught by a club volunteer.
- In the following training outline, the word “Say” marks the sections featuring words that you can say to participants. The word “Do” marks the sections with things that you can do.

**OPENING ACTIVITIES (10 minutes)**

**Say:** Welcome! We’re glad that you are here. You have an important job. No one is born knowing how to be a treasurer. Today, we’ll cover information that will help you do your job.

It is interesting and fun to be treasurer if you do your job correctly and promptly. Other treasurers said they liked these parts of the job:
- I like handling money.
- I’m proud the club trusts me with this job.
- It teaches me how to handle my own money.

Complete this handout, What’s My Treasurer Savvy? Many people would have trouble knowing the best answer to these situations. After our session, we’ll revisit these situations and see if we’d respond the same.

**Do:** Have youth complete handout T-1 (appendix). Option: Here is a set of questions you could ask to learn more about their experience and knowledge. “Raise your hand if: you have ever been a club officer, have ever been a treasurer, have written checks, or balanced a checking account.”

**SHOW FIRST VIDEO SEGMENT (15-20 minutes)**

**Say:** This video gives an overview of the club treasurer’s job. We’ll stop the video several times to talk about what we see. See if you can spot some mistakes.

**Do:** Show video to stopping place. This 10:20 minute video segment includes officer discussion on club financial discussions, treasurer duties, receiving money and depositing funds.

**Say:** What things were wrong?
- Money wasn’t in bank or credit union.
- Personal use of club money.

**Receipts**

**Say:** We’re going to practice some real life situations that we’ve just seen in the videotape.

**Do:** Use sample receipt T-5 (appendix) on overhead or ask youth to see one on page 2 of 4-H Club Treasurer Handbook.

**Say:** Pretend you are treasurer of the Cloversall 4-H Club. Your club has just had a fruit sale to raise money for the...
community service project. Mary Jones brought you a check for $5.00 from the sale and needs a receipt.

**Do:** Show purchased receipt book.

**Say:** You can buy a receipt book from an office supply store that has carbon paper so that you have a copy of each receipt you write. Now write a receipt for Mary Jones.

**Do:** Tell them to use today’s date on the receipt. Give them receipt form T-11 (appendix).

**Say:** How did we do with writing a receipt? Let’s compare it to one correctly done.

**Do:** Show correctly completed receipt T-5 (appendix) with an overhead projector.

**Say:** Here are some key points about receipts:
- Give a receipt whenever someone gives you cash or a check.
- Receipt includes amount-received date, what the money is for, person paying, and person receiving the money.

**Deposit Slips**

**Say:** Next, we need to deposit Mary’s check in a bank or credit union. Here is a sample of a completed deposit slip.

**Do:** Show them page 2 of 4-H Club Treasurer Handbook or use sample deposit slip T-6 (appendix).

**Say:** You need to endorse the checks before depositing them. If the check is written by mistake to your name instead of the club, endorse it on the back by writing “Pay to the order of (club name)” and sign your name. Checks to the club account are ready for deposit.

**Do:** Give treasurers each a copy of T-12 (appendix).

**Say:** Now, complete the blank deposit slip so Mary’s check can go into the club’s bank account. Let’s compare your completed deposit slip with one done correctly.

**Do:** Show correctly completed deposit slip T-6 (appendix) with an overhead projector.

**Say:** Here are some key points about deposit slips:
- Use the deposit slip provided by your bank or credit union.
- Complete each space on their deposit slip.

**SHOW SECOND VIDEO SEGMENT**

**(20-25 minutes)**

**Say:** Now we will return to the video. See if you can write down three things done wrong. When we return, compare your list to the correct responses.

**Do:** Show videotape. This eight-minute video segment covers a confusing money-handling situation, payment approval form, writing checks and the check register.

**Say:** Let’s go back to your treasurer job for the Cloversall 4-H Club. We have a bill to pay which involves using a payment approval form, writing a check, and updating the check register. Mr. Murphy, club leader, gives you a bill from the Happy Orange Company.

**Do:** Show Happy Orange Company bill T-7 (appendix).

**Payment Approval Form**

You need approval from the club before writing any check. This approval is given at the club meeting or if the item was in the club’s yearly budget which everyone voted upon. The payment approval form is a record of your club’s approval to pay a bill. Attach a bill or receipt to the payment approval form. Here is a sample payment approval form.

**Do:** Show youth page 3 of 4-H Club Treasurer Handbook or show sample payment approval form T-8 (appendix) on overhead.

**Say:** Now you will prepare the blank payment approval form.

**Do:** Handout blank payment approval form T-13 (appendix). Again show Happy Orange Company bill T-7 (appendix).

**Say:** Now let’s compare your form to one done correctly.

**Do:** Show correctly done payment approval form T-8 (appendix) with an overhead projector.

**Say:** Here are some key points to remember about payment approval forms:
- If your club doesn’t use payment approval forms, develop one using the example given.
- Keep the completed forms with the bill or receipt in a folder or binder that is organized by year.
• Have the president and secretary sign this form. This shows they are aware that approved expenses are paid. You might want to add a signature place for a leader, too.

Check Writing
Say: Now, it’s time to pay the Happy Orange Company with a check. Let’s look at a sample check before you write one.

Do: Show youth page 3 of 4-H Club Treasurer Handbook or show sample check T-9 (appendix) on overhead.

Say: Here are some key points about writing checks are:
• Use ink.
• Never erase.
• Write “Void” on ruined checks.
• Leave as little space as possible when filling in lines to prevent anyone from changing the numbers.
• Both you and the authorized adult should sign the check in the same way each time.
• There are practice checks in the back of the 4-H Club Treasurer Handbook.

Do: There are additional key points on page 3 of the 4-H Club Treasurer Handbook that you might want to make.

Say: Now let’s complete the blank check to the Happy Orange Company.

Do: Handout blank check T-14 (appendix).

Say: Let’s compare your check with one done correctly.

Do: Show correctly completed check T-9 (appendix) with an overhead projector.

The Check Register
Say: It is important for you to know how much money your club has so that there is enough to pay expenses and that the club members know if additional money will be needed for future plans. You will use the check register as a place to keep track of your bank account balance. Here is a sample check register.

Do: Show youth page 4 of 4-H Club Treasurer Handbook or show sample check register T-10 (appendix) on overhead.

Say: Here are some key ideas about the check register:
• Record all checks written and money deposited with the earliest date first.

• Add the deposit to the balance to get a new balance.
• Subtract the checks and bank fees from the balance to get a new balance.
• Fill in the check register at the same time that you write checks and make deposits.
• Compare the monthly bank statement to your check register each month with a 4-H leader or another adult.

We will now complete the blank check register for the check you wrote to the Happy Orange Company for $25.00.


Say: Let’s compare your check register with one done correctly.

Do: Show correctly completed check register T-10 (appendix) with an overhead projector.

SHOW THIRD VIDEO SEGMENT
(15-20 minutes)

Say: In this 15-minute section of the video, there is more information on the check register, giving a report and doing a financial record. You’ll see a meeting where some things go wrong. See if you can spot four mistakes.

Do: Show video segment.

Say: What mistakes did you see?
• No receipt was given.
• No reason given for money received.
• T-shirts were bought without club approval.
• No organized monthly treasurer report or financial record.

Now we will look at a short final segment of the video that explains the errors more fully.

Do: Show last part of the videotape, a 4:36 minute segment that explains the vignette errors and concludes the program. If time is short, eliminate the discussion and run final segment of the video.

Say: Now you will pretend you are the treasurer at a meeting and you will demonstrate giving a treasurer’s report.


After handing out T-2, you may want to demonstrate giving a treasurer’s report.
CLOSING
(10 minutes)

Say: We’ve covered a lot of information. Don’t worry if you
don’t fully understand everything now. Use your treasurer
handbook to help you remember what to do. Talk with the
club leader frequently about money coming in and going out.

Let’s re-visit the situations in What’s Your Treasury Savvy?
that you tried to solve at the beginning of this meeting. See if
you would answer any of them differently.

Do: Hand out What’s My Treasurer Savvy Now? T-3
(appendix). If there is time, talk through the situations using
the answer sheet. If time is short, hand out answer sheets
and ask them to compare their answers to the correct ones.
Collect the two versions of “Savvy” from participants when
they are done.

Evaluation
Say: Now please complete this evaluation. Your thoughts
and ideas will help us improve this training.


Say: Finally, congratulations again for being selected
treasurer. The others in your club know you can do it! Not
only are you doing something important for the club, you are
developing skills that you will use throughout your life.

Do: You might want to pass out chocolate mint candy with
“You’re worth a mint to all of us!”

MEETING TRAINING OUTLINE

Time:
45 minutes

Supplies Needed:
4-H Money - Handle with Care videotape, copies of “Club
Meeting Evaluation” form, pencils and vignette descriptions/discussion questions

Equipment Needed:
VCR and monitor

Objectives:
4-H club members will:
1. Understand the public nature of club funds
2. Recognize the value of good record keeping, and
3. Discuss and make group decisions on club financial
issues.

PRE-MEETING
Say: Welcome! Before we begin, I would like you to fill out
this Before the Meeting Evaluation.

Do: Hand out Before the Meeting Evaluation C-1 (appendix).

INTRODUCTION/VIDEO PRESENTATION
(30 minutes)

Say: We will be watching a video, 4-H Money - Handle with
Care, that focuses on the job of being a treasurer of a 4-H
club. While the video is intended for 4-H treasurers, we’ll see
that as club members, we all need to be involved in making
decisions about how we handle club money. The video will
suggest we stop the tape to discuss what we thought was
wrong. We won’t be stopping the video due to limited time at
our meeting. We will have a discussion after we see the
video.

Do: View the video, 4-H Money - Handle with Care.

SMALL GROUP DISCUSSIONS
(10-15 minutes)

Do: After viewing the video, break club members into groups
of four or five. Hand out vignette descriptions C-2 and C-3
(appendix). Assign one of the four vignettes to each group.
Ask each group to be prepared to report one recommenda-
tion they would make for a change in club money-handling
practices after viewing the video and discussing their
vignette.

It’s preferable that the discussion groups contain members of
different ages. Have a representative of each group report
their recommendation to the club. Depending on the size of
the club, the recommendations can be discussed at the next
club meeting (smaller clubs) or at a club officer’s meeting
(larger club). If the officers discuss the recommendations,
they should involve the club in discussing changes in club
practices before they are implemented. Note: Ask the
secretary or another club member to record all
recommendations.
CLOSING
(5 minutes)

Say: We will now share the “big” ideas presented about club money in the video. The “big” ideas include:
- The club should discuss how much money it needs.
- The club should discuss how to make decisions about spending money.
- Club money should be properly recorded and handled.
- 4-H money is “public” money.
- Never borrow club money.
- Get club approval before spending money.
- Good record keeping is important.

EVALUATION

Do: Hand out and ask members to complete the After the Meeting Evaluation C-1 (appendix). Collect the forms and send them to the county UW-Extension office.

Possible Outcomes:
- The club officers or a committee could suggest money-handling practices to the club membership. The club should vote to approve the practices before they are implemented in the club. These practices should be included in written club guidelines that are distributed annually to club members (see Appendix C-4).
- The club could set up a committee to review club finances and propose a club budget if the club isn’t already operating with a budget (see Appendix C-5).

Alternate Use:
Instead of having the entire club initially view the video, the officers could watch the video. As a group, they could discuss how they would like to involve club members in discussing money-handling issues.
WHAT’S MY TREASURER SAVVY? (BEFORE TRAINING)
As club treasurer, you may experience some of the following situations. Circle the best answer.

Everybody is Giving Me Money
Your club is just starting a new year. At the last meeting, the members voted to have dues of $5/year. It is just before the meeting and you are looking at the last bank statement when seven different people come to you at the same time. They want to pay you now for dues! They all have cash. Some need change. You:

1. Take their money and give them change from your wallet. You’ll make it “come out” later.
2. Say “One at a time.” Write each name down with the amount paid. Borrow change from your friend who offers to help.
3. Say “Sorry, I can’t take cash. Please bring a check written to the club at the next meeting.”
4. Say, “I can only take cash for $5 because the club doesn’t have cash for change. I’d be happy to take checks.” You give everyone a receipt for the amount paid.

Pay Me, Quick!
Your club is doing a food stand for a community picnic. Sales are going so well that the group is running low on pickles. Good sport Sam agrees to go to the grocery store to buy the needed pickles. When he returns, he says, “The pickles cost $7 and I need the money back to go to the movie tonight.” You:

1. Take $7 cash from the money received from hot dog sales.
2. Complete a payment approval form, attach the bill to the form and write Sam a check for $7 from the club account.
3. Ask him for a pickle receipt and when he gives it to you, take $7 cash from the money received from hot dog sales.
4. Give him $7 from your wallet, ask for the receipt and figure it all out when it isn’t so busy.

I Bought This for the Club, Reimburse Me
Before the club meeting you are surprised by social Susie who says, “This store had a great sale and I bought sports supplies for the club. Now we won’t have to worry about the kids leaving their equipment at home. Please give me $28.” You know the club hasn’t discussed buying equipment and say:

1. “Good idea to buy that on sale. Do you have a receipt? I’ll write you a check.”
2. “I have to check if there is enough money in the bank account.”
3. “This purchase hasn’t been approved by the club. You will have to bring it up at the meeting. If they approve the purchase, I’ll write you a check.”
4. “This purchase isn’t in the club budget. You have to return it and get your money back.”
SAMPLE CLUB TREASURER'S REPORT

Sample Club Treasurer's Report

Cloversall 4-H

1. State the checking account beginning balance:
   
   Date: Date of Last Meeting  
   Balance: $34.00

2. Money received:
   
   amount $5.00 for (what purpose) fruit sale
   amount $________________ for (what purpose)
   
   Total received: $5.00

3. Payments:
   
   $25.00 to Happy Orange Company
   for (what purpose)
   
   $________________ to
   for (what purpose)
   
   $________________ to
   for (what purpose)
   
   Total payments: $25.00

4. State the ending balance:
   
   Date: Today's Date  
   Balance: $14.00
WHAT'S MY TREASURER SAVVY? (BEFORE TRAINING)
As club treasurer, you may experience some of the following situations. Circle the best answer.

Everybody is Giving Me Money
Your club is just starting a new year. At the last meeting, the members voted to have dues of $5/year. It is just before the meeting and you are looking at the last bank statement when seven different people come to you at the same time. They want to pay you now for dues! They all have cash. Some need change. You:

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2. Complete a payment approval form, attach the bill to the form and write Sam a check for $7 from the club account.
3. Ask him for a pickle receipt and when he gives it to you, take $7 cash from the money received from hot dog sales.
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1. “Good idea to buy that on sale. Do you have a receipt? I’ll write you a check.”
2. “I have to check if there is enough money in the bank account.”
3. “This purchase hasn’t been approved by the club. You will have to bring it up at the meeting. If they approve the purchase, I’ll write you a check.”
4. “This purchase isn’t in the club budget. You have to return it and get your money back.”
4-H MONEY - HANDLE WITH CARE EVALUATION FOR TREASURERS

Please circle how you feel.

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<th>Before Training</th>
<th>Question</th>
<th>After Training</th>
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<tbody>
<tr>
<td></td>
<td>How confident are you in understanding the club treasurer’s job?</td>
<td></td>
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<tr>
<td>Not Confident</td>
<td>OK</td>
<td>Very Confident</td>
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As a result of this training, do you feel:

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<th>Question</th>
<th>Ready to serve as a club treasurer?</th>
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<tbody>
<tr>
<td>1</td>
<td>Yes</td>
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</table>

Please answer the following:

<table>
<thead>
<tr>
<th>Question</th>
<th>Not Helpful</th>
<th>OK</th>
<th>Very Helpful</th>
</tr>
</thead>
<tbody>
<tr>
<td>How helpful was the video in helping you understand what the treasurer does?</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>How helpful is the club treasurer’s handbook in helping you understand what a treasurer does?</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>How helpful was this training in helping you understand what a treasurer does?</td>
<td>1</td>
<td>2</td>
<td>3</td>
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How might this training be improved?

Other comments, suggestions:
RECEIPTS FOR EXERCISE

Sample Receipt

Correctly Done Receipt
DEPOSIT SLIPS FOR EXERCISE

Sample Deposit Slip

Correctly Done Deposit Slip
Invoice/Statement

Happy Orange Company
27 Grove Trail
Sunnyside, FL  14141

TO: Cloversall 4-H Club
   Your Town
   USA

10 Boxes of Fruit           $25.00

Payment due in 25 days. After that interest will be added to amount due.

Make check payable to: Happy Orange Company
PAYMENT APPROVAL FORMS FOR EXERCISE

Sample Payment Approval Form

![Sample Payment Approval Form Image]

Correctly Completed Payment Approval Form

![Correctly Completed Payment Approval Form Image]
CHECKS FOR EXERCISE

Sample Check

4-H Cloversall Club

Date: **April 11, 1999**

**PAY TO**
**THE ORDER OF:** Fairway Grocery $ 9.30

**Nine and** 34

**DOLLARS**

**HOME TOWN**
Trust & Savings Bank

**PURPOSE** Fruit Sale

Eddie Hatchins

June Johnson

Correctly Completed Check

4-H Cloversall Club

Date: **April 11, 1999**

**PAY TO**
**THE ORDER OF:** Happy Orange Company $ 25.00

**Twenty five and** 00

**DOLLARS**

**HOME TOWN**
Trust & Savings Bank

**PURPOSE** Fund Raising Fruit

Your Name

Adult Name
CHECK REGISTERS FOR EXERCISE

Sample Check Register

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Description of Transaction</th>
<th>Payment/Debit</th>
<th>T Fee (if any)</th>
<th>Deposit/Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1152</td>
<td>9/1/99</td>
<td>Fairway Grocery</td>
<td>9</td>
<td>34</td>
<td></td>
<td>180.12</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Family Fun Night Food</td>
<td></td>
<td></td>
<td></td>
<td>9.34</td>
</tr>
<tr>
<td>5/1/99</td>
<td>UW Extension</td>
<td>10</td>
<td>00</td>
<td>10.00</td>
<td>170.78</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Chris Clover 4-H Camp</td>
<td></td>
<td></td>
<td></td>
<td>180.78</td>
<td></td>
</tr>
</tbody>
</table>

Correctly Completed Check Register

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Description of Transaction</th>
<th>Payment/Debit</th>
<th>T Fee (if any)</th>
<th>Deposit/Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4/11/99</td>
<td>Mary Jones</td>
<td>Fruit Sale</td>
<td>5</td>
<td>00</td>
<td>5</td>
<td>34.00</td>
</tr>
<tr>
<td></td>
<td>Fruit Sale</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>39.00</td>
</tr>
<tr>
<td>5/1/99</td>
<td>Happy Orange Company</td>
<td>Fund Raising Fruits</td>
<td>25</td>
<td>00</td>
<td>25</td>
<td>14.00</td>
</tr>
<tr>
<td></td>
<td>Fund Raising Fruits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
TREASURER RECEIPT WORKSHEET

Pretend you are a treasurer for the Cloversall 4-H Club. Your club just had a fruit sale to raise money for the community service project. Mary Jones brought you a check for $5.00 and needs a receipt.

Here is a sample receipt.

![Sample Receipt]

Write a receipt for Mary Jones on the form below.

![Receipt Form]
TREASURER DEPOSIT SLIP WORKSHEET
As treasurer you will need to deposit Mary’s check in a bank or credit union.

Here is a sample deposit slip.

<table>
<thead>
<tr>
<th>DEPOSIT SLIP</th>
<th>DOLLARS</th>
<th>CENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>4-H Cloversall Club</td>
<td>Currency</td>
<td>2 00</td>
</tr>
<tr>
<td></td>
<td>Coin</td>
<td>1 31</td>
</tr>
<tr>
<td>Date: Sept. 12, 1999</td>
<td>List Checks Singly</td>
<td>1103</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1 25</td>
</tr>
<tr>
<td></td>
<td>Total from other side</td>
<td>-0--</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>14 56</td>
</tr>
<tr>
<td>HOME TOWN Trust &amp; Savings Bank</td>
<td>Less Cash Received</td>
<td>-0--</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14 56</td>
</tr>
</tbody>
</table>

Complete a deposit slip for Mary’s check.
TREASURER PAYMENT APPROVAL FORM WORKSHEET

Club leader Mr. Murphy gives you a bill for $25.00 from the Happy Orange Company. Paying bills involves a payment approval form, writing a check and updating the check register.

Here is a sample payment approval form.

```
Payment Approval Form

4-H Cloverbell Club

Date of bill: ____________________________
Pay to: Happy Orange

Items Purchased Project Amount

Food Family Fun Night 9.34

For Handels Date: ________________
Club President's Signature

Stefani Yoricki Date: ________________
Club Secretary's Signature

Check No. 1652 Date: ________________

By: ____________________________

Copy of bill or receipt must be attached.
```

Complete a payment approval form for Mary's check.

```
Payment Approval Form

(4-H Club Name)

Date of bill: ____________________________
Pay to: ____________________________

Items Purchased Project Amount

____ Date: ________________
Club President's Signature

____ Date: ________________
Club Secretary's Signature

Check No. _______ Date: ________________
By: ____________________________

Copy of bill or receipt must be attached.
```
TREASURER CHECK WRITING WORKSHEET

Now, it is time to pay the Happy Orange Company $25.00 for the fruit used in fund raising.

Here is a sample check.

Write a check to the Happy Orange Company.
TREASURER CHECK REGISTER WORKSHEET
You have deposited money and written a check and now need to record this in the check register.

Here is a sample check register.

<table>
<thead>
<tr>
<th>Number</th>
<th>Date</th>
<th>Description of Transaction</th>
<th>Payment/Debit</th>
<th>T</th>
<th>Fee (if any)</th>
<th>Deposit/Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1152</td>
<td>4/11/99</td>
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<td>9.34</td>
<td></td>
<td></td>
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<td>Chris Clove 4-H Camp</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Complete the check register for your deposit and check.


**ANSWER KEY**

**WHAT’S MY TREASURER SAVVY?**

As club treasurer, you may experience some of the following situations. Circle the best answer.

**Everybody is Giving Me Money**

Your club is just starting a new year. At the last meeting, the members voted to have dues of $5/year. It is just before the meeting and you are looking at the last bank statement when seven different people come to you at the same time. They want to pay you now for dues! They all have cash. Some need change. You:

1. Take their money and give them change from your wallet. You’ll make it “come out” later.
2. Say “One at a time.” Write each name down with the amount paid. Borrow change from your friend who offers to help.
3. Say “Sorry, I can’t take cash. Please bring a check written to the club at the next meeting.”
4. Say, “I can only take cash for $5 because the club doesn’t have cash for change. I’d be happy to take checks.” You give everyone a receipt for the amount paid.

**Pay Me, Quick!**

Your club is doing a food stand for a community picnic. Sales are going so well that the group is running low on pickles. Good sport Sam agrees to go to the grocery store to buy the needed pickles. When he returns, he says, “The pickles cost $7 and I need the money back to go to the movie tonight.” You:

1. Take $7 cash from the money received from hot dog sales.
2. Complete a payment approval form, attach the bill to the form and write Sam a check for $7 from the club account.
3. Ask him for a pickle receipt and when he gives it to you, take $7 cash from the money received from hot dog sales.
4. Give him $7 from your wallet, ask for the receipt and figure it all out when it isn’t so busy.

**I Bought This for the Club, Reimburse Me**

Before the club meeting you are surprised by social Susie who says, “This store had a great sale and I bought sports supplies for the club. Now we won’t have to worry about the kids leaving their equipment at home. Please give me $28.” You know the club hasn’t discussed buying equipment and say:

1. “Good idea to buy that on sale. Do you have a receipt? I’ll write you a check.”
2. “I have to check if there is enough money in the bank account.”
3. “This purchase hasn’t been approved by the club. You will have to bring it up at the meeting. If they approve the purchase, I’ll write you a check.”
4. “This purchase isn’t in the club budget. You have to return it and get your money back.”
BEFORE THE MEETING
4-H MONEY MATTERS - HANDLE WITH CARE CLUB MEETING EVALUATION
Please answer the questions below. Circle the number for your answer before the meeting.

1 = Yes
2 = I Don’t Know
3 = No

1. Our 4-H club money can be used for anything we’d like. 1 2 3
2. The treasurer should be able to answer questions about the club’s money. 1 2 3
3. Information about club money should always be written down. 1 2 3
4. It’s OK to borrow club money as long as you pay it back. 1 2 3
5. The club leader should decide how club money is spent. 1 2 3

AFTER THE MEETING
4-H MONEY MATTERS - HANDLE WITH CARE CLUB MEETING EVALUATION
Please answer the questions below. Circle the number for your answer after the meeting.

1 = Yes
2 = I Don’t Know
3 = No

1. Our 4-H club money can be used for anything we’d like. 1 2 3
2. The treasurer should be able to answer questions about the club’s money. 1 2 3
3. Information about club money should always be written down. 1 2 3
4. It’s OK to borrow club money as long as you pay it back. 1 2 3
5. The club leader should decide how club money is spent. 1 2 3
4-H MONEY MATTERS - HANDLE WITH CARE VIGNETTE #1
The first vignette takes place at a meeting of club officers. The treasurer is asking the other officers to help discuss how much money the club will need and how they will make decisions about spending money. The specific questions asked were:
• How much money will the club need this year?
• Should we collect dues? If yes, how much?
• Do we want to have a club budget?
• How will we spend the money?
At the end of the vignette, the president remembers when Nadine wanted the club to pay for an extra phone line last year because she was on the calling committee.

Discussion questions:
1. Should the club pay for a phone line for Nadine?
2. What are some types of expenses that are appropriate for club money?
3. What are some types of expenses the club should not pay for?

Recommendation:
As a group, what is one recommendation you would make about how we might change money-handling practices in our 4-H club? (A member of your group should be prepared to report this recommendation at the end of this discussion.)

4-H MONEY MATTERS - HANDLE WITH CARE VIGNETTE #2
The second vignette takes place in the treasurer’s bedroom. Karen, the 4-H treasurer, is keeping the club’s money in a shoe box. Since Karen hasn’t received her allowance yet, she decides to borrow some of the club’s money. Karen asks her friend not to tell anyone.

Discussion questions:
1. Where should Karen keep the club’s money?
2. Why is borrowing club money a problem?
3. Who “owns” 4-H club money?

Recommendation:
As a group, what is one recommendation you would make about how we might change money-handling practices in our 4-H club? (A member of your group should be prepared to report this recommendation at the end of this discussion.)
4-H MONEY MATTERS - HANDLE WITH CARE VIGNETTE #3
The third vignette takes place before a club meeting. The treasurer is collecting money from the club candy sale. The treasurer and the members get frustrated when things get mixed up. Some of the problems occur when the treasurer doesn’t have a good record keeping system, receipts aren’t used (a receipt is a piece of paper that shows the date, the amount of money and who gave you the money) and a member asks to be paid back for extra candy bars his family purchased without having a receipt or other proof of the cost.

Discussion questions:
1. What should the treasurer have done differently?
2. Why are receipts important to the club?
3. Should the family have purchased more candy bars on their own?

Recommendation:
As a group, what is one recommendation you would make about how we might change money-handling practices in our 4-H club? (A member of your group should be prepared to report this recommendation at the end of this discussion.)

4-H MONEY MATTERS - HANDLE WITH CARE VIGNETTE #4
The fourth vignette takes place at a club meeting. The secretary and the treasurer are giving their monthly reports. The treasurer isn’t able to answer specific questions about the club treasury. The club learns the treasurer ordered T-shirts without club approval.

Discussion questions:
1. Place the following items in the best order:
   - Place a T-shirt order.
   - Pay a deposit on the T-shirts.
   - Discuss the need for T-shirts at a club meeting.
   - Pay the final bill.
   - Seek club approval to place a T-shirt order.
2. Why should the treasurer be able to answer questions about the club’s money?
3. Who should make the decisions about how club money is spent?

Recommendation:
As a group, what is one recommendation you would make about how we might change money-handling practices in our 4-H club? (A member of your group should be prepared to report this recommendation at the end of this discussion.)
SAMPLE CLUB MONEY-HANDLING PROCEDURES

Approval of Club Expenditures
Club approval must be obtained before ordering or purchasing any items for the club, unless the items have already been approved through the club budget.

Procedure for Payment of Club Bills
1. Club must approve the expense.
2. Written bills or receipts must be submitted to the treasurer.
3. The payment approval form must be signed by the club president and secretary.
4. The bill will be paid by club check (signed by the treasurer and adult leader).

Audit of Financial Records
All club financial records, including the check register, receipts and club financial record will be audited at the end of every 4-H year. The audit will be conducted by an adult not related to the treasurer and not directly involved with the club’s finances.
## SAMPLE CLUB BUDGET  4-H YEAR

### INCOME

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member dues (20 members @ $2.00 each)</td>
<td>$40.00</td>
</tr>
<tr>
<td>Pizza sale</td>
<td>$300.00</td>
</tr>
<tr>
<td>Food stand</td>
<td>$150.00</td>
</tr>
</tbody>
</table>

**Total Projected Income** $490.00

### EXPENSES

**Club Operations**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing (club newsletter)</td>
<td>$40.00</td>
</tr>
<tr>
<td>Reporter supplies</td>
<td>$40.00</td>
</tr>
<tr>
<td>Sunshine fund</td>
<td>$20.00</td>
</tr>
</tbody>
</table>

**Activities**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community service</td>
<td>$100.00</td>
</tr>
<tr>
<td>Winter camp</td>
<td>$75.00</td>
</tr>
<tr>
<td>Music and drama</td>
<td>$25.00</td>
</tr>
<tr>
<td>Club trip</td>
<td>$100.00</td>
</tr>
<tr>
<td>Family picnic</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

**Promotions**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair display</td>
<td>$15.00</td>
</tr>
<tr>
<td>Open house</td>
<td>$25.00</td>
</tr>
</tbody>
</table>

**Total Projected Expenses** $490.00
**ANSWER KEY**

**4-H MONEYMATTERS - HANDLE WITH CARE CLUB MEETING EVALUATION**

Please answer the questions below. Circle the number for your answer before the meeting.

1 = Yes  
2 = I Don’t Know  
3 = No

1. Our 4-H club money can be used for anything we’d like.  
2. The treasurer should be able to answer questions about the club’s money.  
3. Information about club money should always be written down.  
4. It’s OK to borrow club money as long as you pay it back.  
5. The club leader should decide how club money is spent.

1 2 3  
1 2 3  
1 2 3  
1 2 3  
1 2 3