



## Procedure for Handling 4-H Accounts: Duties of the 4-H Unit Treasurer<sup>1</sup>

Marilyn Norman and Joy C. Jordan<sup>2</sup>

### Duties of the 4-H Unit Treasurer

The 4-H county or unit treasurer has the responsibility of handling the organization's funds. Duties include, but should not be limited to:

I. Keeping accurate financial records, copies of invoices, check requests, bills, etc., relating to the funds and property of the 4-H unit, accounting fully for all receipts and expenditures.

II. Receiving, recording, and depositing all funds in a regulated bank, Extension Office, or similar financial institution to the account established for the particular 4-H unit.

III. Paying bills or making other authorized expenditures or requests provided for in the budget or otherwise approved by the governing board.

IV. Furnishing financial reports annually at year-end and at such times as required by the Extension office and county director. Financial reports should include a Statement of Financial Position (balance sheet), a Statement of Income and Expenses (income statement), and the tax identification number used by the 4-H unit.

V. Reconciling the cash in the bank per the General Ledger to the bank statements monthly.

VI. Acting as custodian of all funds and personal property of the 4-H unit and keeping a current list of all such property.

VII. Preparing all financial records for an annual audit or peer review. Be sure that your club information is on file with the Extension Office.

VIII. Participating periodically as a peer review team member during the financial review of neighboring units, clubs, or counties.

IX. Preparing and filing all reports required by federal, state, and local governmental agencies. This includes helping with the filing of a Federal Income Tax report for your Unit.

X. Participating in annual training of 4-H unit, group, and project treasurers. Such training should be designed to teach 4-H youth treasurers and other youth officers how to assume responsibility for preparation of budgets, for raising funds, and for maintaining their individual 4-H unit accounting records. The accounting records should be kept in a standard way, such as the one outlined in the official 4-H Club Treasurer's Manual and Record Book.

### Resource

*Florida 4-H Treasurer's Manual and Record Book* (4H GCR 02), available from the County Extension 4-H Office or at <https://4h.ifas.ufl.edu/Curriculum/projects/Club>

<sup>1</sup> This document is 4H 5.8 (DLN 258), one of a series of the Florida 4-H Program, Florida Cooperative Extension Service, Institute of Food and Agricultural Sciences, University of Florida. Please visit the 4-H Website at <http://Florida4h.org>

<sup>2</sup> Marilyn Norman, Associate Professor in the Department of Family, Youth and Community Sciences and State 4-H Program Leader, and Joy C. Jordan, Associate Professor in the Department of Family, Youth and Community Sciences, Institute of Food and Agricultural Sciences, University of Florida, Gainesville.

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