

4-H Club Management

4-H MONEY - HANDLE WITH CARE

Videotape Facilitator Guide

Pub. No. 4H469



WISCONSIN 4-H PUBLICATION

HEAD • HEART • HANDS • HEALTH

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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.

TREASURER TRAINING OUTLINE

Time:

75 minutes (when 3 of 5 treasurer actions are selected)

Supplies Needed:

4-H Money – Handle with Care video, handouts, *4-H Club Treasurer Handbooks* (one per participant), pencil with eraser, receipt book

Equipment Needed:

VCR, overhead projector and screen

Objectives of the Training:

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. Be able to apply record keeping and money handling practices.

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.

Do: Handout blank check register T-15 (appendix). Again show youth correctly completed check T-9 (appendix).

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.

Do: Hand out Sample Treasurer's Report T-2 (appendix). 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.

Do: Hand out *Evaluation for Treasurers* T-4 (appendix).

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 recommendation 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

Club Name

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:

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.

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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.
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."



4-H MONEY - HANDLE WITH CARE EVALUATION FOR TREASURERS

Please circle how you feel.

Before Training			Question	After Training		
Not Confident	OK	Very Confident		Not Confident	OK	Very Confident
1	2	3	How confident are you in understanding the club treasurer's job?	1	2	3
1	2	3	How confident are you in writing receipts?	1	2	3
1	2	3	How confident are you in depositing money?	1	2	3
1	2	3	How confident are you in keeping a check register?	1	2	3
1	2	3	How confident are you in writing checks?	1	2	3
1	2	3	How confident are you in giving a treasurer's report?	1	2	3
1	2	3	How confident are you in using these money-handling ideas and practices with your own money?	1	2	3

As a result of this training, do you feel:			
Ready to serve as a club treasurer?	Yes	No	
If you don't feel ready, what help would you like?			

Like you understand the club treasurer job?	Yes	No	
That you have gained record keeping skills?	Yes	No	

Please answer the following:	Not Helpful	OK	Very Helpful
How helpful was the video in helping you understand what the treasurer does?	1	2	3
How helpful is the club treasurer's handbook in helping you understand what a treasurer does?	1	2	3
How helpful was this training in helping you understand what a treasurer does?	1	2	3

How might this training be improved?

Other comments, suggestions:



RECEIPTS FOR EXERCISE

Sample Receipt

No. <u>6</u>	Date <u>May 1, 1999</u>
Received from <u>Chris Clover</u>	
<u>Ten and $\frac{10}{100}$</u>	Dollars
For <u>4-H Camp</u>	
\$ <u>10.00</u>	<u>Eddie Hutchins</u> Treasurer

Correctly Done Receipt

No. <u>6</u>	Date <u>Today</u>
Received from <u>Mary Jones</u>	
<u>Five and $\frac{10}{100}$</u>	Dollars
For <u>Fruit Sale</u>	
\$ <u>5.00</u>	<u>Your Name</u> Treasurer



DEPOSIT SLIPS FOR EXERCISE

Sample Deposit Slip

		DOLLARS	CENTS
CASH	Currency	2	00
	Coin	1	31
List Checks Singly	1103	1	25
	787	10	00
Total from other side		-0-	
Total		14	56
Less Cash Received		-0-	
		14	56

073000 2 73334

Use other side for additional listings
804 0900

Correctly Done Deposit Slip

		DOLLARS	CENTS
CASH	Currency		
	Coin		
List Checks Singly	127	5	00
Total from other side			
Total			
Less Cash Received			
		5	00

073000 2 73334

Use other side for additional listings
804 0900



HAPPY ORANGE COMPANY INVOICE/STATEMENT

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

Payment Approval Form		
<u>4-H Cloversall Club</u> (4-H Club Name)		
Date of bill: <u>March 15, 1999</u>		
Pay to: <u>Fairway Grocery</u> (Copy of bill or receipt must be attached)		
Items purchased	Project	Amount
<u>Food</u>	<u>Family Fun Night</u>	<u>9.34</u>
<u>Ron Hacklin</u> Club President's Signature		Date: <u>4-11-99</u>
<u>Stephanie Varlesi</u> Club Secretary's Signature		Date: <u>4-11-99</u>
Check No. <u>1152</u>		Date: <u>4-11-99</u>
By: <u>Eddie Hutchins</u>		

Correctly Completed Payment Approval Form

Payment Approval Form		
<u>4-H Cloversall Club</u> (4-H Club Name)		
Date of bill: <u>Today</u>		
Pay to: <u>Happy Orange Company</u> (Copy of bill or receipt must be attached)		
Items purchased	Project	Amount
<u>Fruit</u>	<u>Club Fund Raising</u>	<u>25.00</u>
_____ Club President's Signature		Date: _____
_____ Club Secretary's Signature		Date: _____
Check No. <u>1487</u>		Date: _____
By: <u>Your Name</u>		



CHECKS FOR EXERCISE

Sample Check

4-H Cloversall Club		Date: <u>April 11, 1999</u> ¹¹⁵²
PAY TO THE ORDER OF:	<u>Fairway Grocery</u>	\$ <u>9.</u> ^{<u>34</u>} / ₁₀₀
<u>Nine and</u> ^{<u>34</u>} / ₁₀₀		DOLLARS
HOME TOWN		
Trust & Savings Bank		
PURPOSE	<u>Fruit Sale</u>	<u>Eddie Hatchins</u>
		<u>June Johnson</u>

Correctly Completed Check

4-H Cloversall Club		Date: <u>April 11, 1999</u> ¹⁴⁸⁷
PAY TO THE ORDER OF:	<u>Happy Orange Company</u>	\$ <u>25.</u> ^{<u>00</u>} / ₁₀₀
<u>Twenty five and</u> ^{<u>00</u>} / ₁₀₀		DOLLARS
HOME TOWN		
Trust & Savings Bank		
PURPOSE	<u>Fund Raising Fruit</u>	<u>Your Name</u>
		<u>Adult Name</u>



CHECK REGISTERS FOR EXERCISE

Sample Check Register

RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT									
Number	Date	Description of Transaction	Payment/Debit	T	Fee (if any)	Deposit/Credit	Balance		
							180	12	
1152	4/11/99	Fairway Grocery	9 34				9	34	
		Family Fax Night Food					170	78	
	5/1/99	UW Extension				10 00	10	00	
		Chris Clover 4-H Camp					180	78	

Correctly Completed Check Register

RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT									
Number	Date	Description of Transaction	Payment/Debit	T	Fee (if any)	Deposit/Credit	Balance		
							34	00	
	4/11/99	Mary Jones				5 00	5	00	
		Fruit Sale					39	00	
1487	5/1/99	Happy Orange Company	25 00				25	00	
		Ford Raising Fruit					14	00	



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.

No. <u>6</u>	Date <u>May 1, 1999</u>
Received from <u>Chris Clover</u>	
<u>Ten and $\frac{10}{100}$</u>	Dollars
For <u>4-H Camp</u>	
\$ <u>10.00</u>	<u>Eddie Hutchins</u> Treasurer

Write a receipt for Mary Jones on the form below.

No. _____	Date _____
Received from _____	
_____	Dollars
For _____	
\$ _____	_____ Treasurer



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.

		DOLLARS	CENTS
CASH	Currency	2	00
	Coin	1	31
List Checks Singly		1103	25
		787	00
Total from other side		-0-	
Total		14	56
Less Cash Received		-0-	
		14	56

Use other side for additional listings

073000 2 73334 804 0900

DEPOSIT SLIP

4-H Cloversall Club

Date: Sept. 12, 1999

HOME TOWN
Trust & Savings Bank

Complete a deposit slip for Mary's check.

		DOLLARS	CENTS
CASH	Currency		
	Coin		
List Checks Singly			
Total from other side			
Total			
Less Cash Received			

Use other side for additional listings

073000 2 73334 804 0900

DEPOSIT SLIP

4-H Cloversall Club

Date: _____

HOME TOWN
Trust & Savings Bank



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		
<u>4-H Cloverall Club</u> (4-H Club Name)		
Date of bill: _____		
Pay to: <u>Fairway Grocery</u> (Copy of bill or receipt must be attached)		
Items Purchased	Project	Amount
<u>Food</u>	<u>Family Fun Night</u>	<u>9.34</u>
<u>Ron Hacklin</u> Club President's Signature		Date: _____
<u>Stefanie Verleri</u> Club Secretary's Signature		Date: _____
Check No. <u>1152</u>		Date: _____
By: _____		

Complete a payment approval form for Mary's check.

Payment Approval Form		
_____ (4-H Club Name)		
Date of bill: _____		
Pay to: _____ (Copy of bill or receipt must be attached)		
Items Purchased	Project	Amount
_____ Club President's Signature		Date: _____
_____ Club Secretary's Signature		Date: _____
Check No. _____		Date: _____
By: _____		



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.

4-H Cloversall Club		Date: <u>April 11, 1999</u> ¹¹⁵²
PAY TO THE ORDER OF:	<u>Fairway Grocery</u>	\$ <u>9. $\frac{34}{100}$</u>
<u>Nine and $\frac{34}{100}$</u>		DOLLARS
HOME TOWN Trust & Savings Bank		
PURPOSE <u>Fruit Sale</u>	<u>Eddie Hatchins</u>	
	<u>June Johnson</u>	

Write a check to the Happy Orange Company.

4-H Cloversall Club		1487
		Date: _____
PAY TO THE ORDER OF:	_____	\$ _____
_____		DOLLARS
HOME TOWN Trust & Savings Bank		
PURPOSE _____	_____	



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.

RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT									
Number	Date	Description of Transaction	Payment/Debit	T	Fee (if any)	Deposit/Credit	Balance		
							180	12	
1152	4/11/99	Fairway Grocery	9 34				9	34	
		Family Fun Night Food					170	78	
	5/1/99	UW Extension				10 00	10	00	
		Chris Clover 4-H Camp					180	78	

Complete the check register for your deposit and check.

RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT									
Number	Date	Description of Transaction	Payment/Debit	T	Fee (if any)	Deposit/Credit	Balance		
							34	00	



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

Member dues (20 members @ \$2.00 each)	\$40.00
Pizza sale	300.00
Food stand	150.00
Total Projected Income	\$490.00

EXPENSES

Club Operations

Printing (club newsletter)	\$40.00
Reporter supplies	40.00
Sunshine fund	20.00

Activities

Community service	\$100.00
Winter camp	75.00
Music and drama	25.00
Club trip	100.00
Family picnic	50.00

Promotions

Fair display	\$15.00
Open house	25.00

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. | 1 | 2 | <input checked="" type="radio"/> 3 |
| 2. The treasurer should be able to answer questions about the club's money. | <input checked="" type="radio"/> 1 | 2 | 3 |
| 3. Information about club money should always be written down. | <input checked="" type="radio"/> 1 | 2 | 3 |
| 4. It's OK to borrow club money as long as you pay it back. | 1 | 2 | <input checked="" type="radio"/> 3 |
| 5. The club leader should decide how club money is spent. | 1 | 2 | <input checked="" type="radio"/> 3 |





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