

Treasurer's Book



CANADA
4-H Alberta

The 4-H Motto

"Learn To Do By Doing."

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

Published by

4-H Alberta for the 4-H community.

For more information or to find other helpful resources, visit the 4-H Alberta website
4hab.com

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CLUB INFORMATION

Club Name	_____	Club Year	_____
Place of Meetings	_____	Time	_____
4-H District	_____	4-H Region	_____
Number of Members	_____		

Club Executive	Name	Phone	Address
President	_____	_____	_____
Vice-President	_____	_____	_____
Secretary	_____	_____	_____
Treasurer	_____	_____	_____
Parliamentarian	_____	_____	_____
Club Reporter	_____	_____	_____
Historian	_____	_____	_____
District Council Rep	_____	_____	_____
District Council Rep	_____	_____	_____

Leaders	Name	Phone	Address
General	_____	_____	_____
Assistant	_____	_____	_____
Assistant	_____	_____	_____
Project	_____	_____	_____
Project	_____	_____	_____
Project	_____	_____	_____

Club Committee	Name	Phone	Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

ROLES AND RESPONSIBILITIES OF 4-H CLUB EXECUTIVE MEMBERS

The officers of a 4-H club are the members elected to conduct club business, to provide leadership to the other 4-H members and to represent the club in the community.

President

- Chairs the 4-H club meetings.
- Prepares meeting agendas after checking with other officers and the club leader.
- Maintains order, keeps business moving and discussions on topic at meetings.
- Guides members through elections, motions, votes and reports if there is no club parliamentarian.
- Votes only to make or break ties.
- Signs the minutes after adoption.
- May be a co-signer of club cheques.
- Helps develop the club's program plan for the year.
- Serves as ex-officio member of club
- Committees, and acts as spokesperson for the 4-H club.

Vice-President

- Presides as chairperson in the absence of the president.
- Assists the president and performs any duties assigned by the president.

Parliamentarian

- Knows parliamentary procedure and helps members follow it correctly.
- Assists members to effectively run a meeting following an agenda.
- Knows the club constitution; ensures it is followed.
- Reviews the constitution annually and recommends any changes.

Secretary

- Helps the president prepare the agenda and gives notice of meetings.
- Calls the roll and records attendance.
- Keeps a careful record of all meeting minutes, club committees and committee reports.
- Reads the minutes of the previous meeting.
- Handles all club correspondence and reads important items at meetings.
- Prepares year-end summary.

Treasurer

- Receives all monies; makes deposits and pays bills promptly; records all transactions.
- Keeps an accurate, up-to-date record of the club finances and reports at club meetings.
- Issues receipts for monies collected and keeps receipts of bills paid.
- Signs cheques with one other officer.
- Keeps an accurate record of receipts and expenditures.
- Prepares a financial statement for review at the end of the year.

News Reporter

- Informs radio, newspaper and other news outlets of club activities.
- Keeps a scrapbook of clippings, reports and photographs of club activities.

Welcome to Your Year as Club Treasurer!

The position of 4-H Club Treasurer is a most responsible one. As Treasurer, it is your responsibility to ensure that the club's funds are accounted for at all times. Carefully check all receipts to, and payments of money from, the club account. Record these transactions accurately and neatly in the Double Entry Accounting Ledger.

TREASURER'S TO DO LIST

- ✓ Contact the bank that holds the club's accounts and fill in new **signature cards**. Each club must have at least two authorized signatures. (See the club constitution to determine signing authorities.)
- ✓ Obtain the club's **receipt book**. Write out receipts to members for their yearly dues.
- ✓ Fill in **deposit slips** for all income, and deposit these.
- ✓ Prepare a **budget** with your club leader and club executive. Present the budget to the entire club for approval. After approval has been received, ensure that all committee chairs are aware of their budget for their committees' planned activity.
- ✓ Pay **expenses** as soon as possible (by writing cheques) but only if approved in the budget OR by motion from the club.
- ✓ Send **club dues** to the District Council.
- ✓ Keep records up-to-date. Prepare a **Treasurer's Monthly Report** for each meeting.
- ✓ Complete a **bank reconciliation** when the **bank statement** and cancelled **cheques** arrive in the mail. Keep the bank statements and cancelled cheques together for future reference. These should be stored for seven years.
- ✓ Know when to transfer funds to an account that earns **interest**.
- ✓ Stop payment of lost cheques or stale dated cheques.
- ✓ Know what to do with club funds if the club becomes inactive (info on page ____).
- ✓ Prepare a **Financial Report** for the end of the club year. Complete Treasurer's portion of the club's Yearend Summary in the Secretary's Record Book.
- ✓ Prepare **financial statement** for review at the end of the year.
- ✓ Ensure that your club appoints someone to review your books, such as leaders, bankers, accountants. (eg: two adults not related to the Treasurer.) See the club constitution to determine if it names who the reviewer(s) must be.
- ✓ Have records reviewed before the club's Annual Meeting.
- ✓ Maintain the club inventory (list of items the club owns).

Bank Reconciliation – The process of comparing and matching figures from the club's accounting records against those shown on a bank statement.

Bank Statement – A written document issued by a financial institution outlining an account's transactions including deposits, withdrawals, interest earned or service charges.

Budget – A plan for spending money.

Cheque - A written order directing a bank to pay money to the person that the cheque is made out to.

Club Dues - A charge or fee for membership.

Deposit Slips - An itemized slip showing the exact amount of paper money, coin, and checks being deposited to a particular account.

Expenses - Money spent to carry out the activities of the organization. Expenses are approved through the club budget, and are paid for out of the club's bank account.

Financial Report – A formal record of the club's financial activities. A financial report can also be called a financial statement.

Interest – A fixed charge for lending or borrowing money. For example, when you open a savings account, the bank will pay you to keep your money on deposit at their bank, and interest is the payment you receive. If you need to borrow money from the bank, you will pay interest to the bank for the use of the money.

Receipt Book – A receipt book provides a Treasurer with the forms necessary to supply written confirmation of a payment made. A receipt book typically has two copies of each receipt, one copy to be kept by the person paid, one to be given to the payer. A receipt generally includes the payer's name, amount, date, and reason for payment.

Signature Card – A client signs a signature card when they open an account at a financial institution. It is what identifies the depositor, which is why it is important for these cards to be filled in and resigned every year.

Treasurer's Monthly Report – A written report, outlining the club's monthly financial activities, including the club's balance, income and expenses.

BUDGET (CLUB'S FINANCIAL PLAN)

1. A budget is a plan for spending money. The club executive and the leader prepare the budget at the beginning of the club year. Please see the sample budget sheet below.
2. A budget is determined by looking at how much money is needed for all activities that the club would like to undertake for the year. Refer to the club's program plan for activities to include.
3. Check last year's financial records for estimating what was spent on regular expenses.
4. A motion should be made to approve the budget. A motion is also needed if an expense is not in the budget or is over the budgeted amount.

Sample Budget Sheet*

Estimated Income		Estimated Expenditures	
Cash in bank at beginning of the year	\$75.00	Rental of Meeting Room	\$30.00
Club Dues	\$100.00	Purchase of New Equipment for Club Use	\$35.00
Prize Money (eg. Best Float in the parade.)	\$50.00	Postage and Club Stationary	\$15.00
Donations	\$40.00	Donations to Service Organizations (eg: Unicef, Heart Fund).	\$50.00
Profit from Club Events	\$400.00	Regional and District Council Fees	\$75.00
Miscellaneous	\$50.00	Expenses for Achievement Day	\$55.00
		Tour	\$105.00
		Miscellaneous	\$100.00
Total Estimated Income	\$715.00	Total Estimated Expenditures	\$465.00

Estimated Income		Estimated Expenditures	
Total Estimated Income	\$0.00	Total Estimated Expenditures	\$0.00

* NOTE: This sample Budget Sheet, along with a blank sample, is available on the Club Executive Pack CD.

FUNDRAISING

Now that the club's budget has been discussed with your leaders and executive, the question regarding the need for fundraising can be tackled: does your club have enough money for everything that is listed in the program plan, or is fundraising necessary?

If yes, then keeping track of the finances related to the club's fundraising activities means a busy time for the Treasurer!

As Treasurer, you will need to:

1. Keep track of all income and expenses for each fund raising project separately.
2. Receive money from different members; list the amount of money received and who gave it to you.
3. Deposit the full amount of the money received.
4. Pay expenses by cheque when you get invoices.
5. Prepare a final financial statement, reporting on the entire fundraising project.

BANK ACCOUNT

Next item to tackle is the club's bank account. If there is not already a bank account operating in the club's name, it is the responsibility of the Treasurer to open one. Your club can use the services of any chartered bank, treasury branch, or credit union. Some banks may waive the service charges for 4-H clubs (eg: ATB Financial).

Some other points to note:

1. It is imperative that the account be opened with two authorized signatures (see the club constitution to determine signing authorities).
2. The bank will require a copy of the minutes that shows the new executive.
3. The club, either in budget or by a motion, should approve all expenditures.
4. Cancelled cheques provide a record of expenses.
5. If the situation exists where the club has more money than is required to operate for a year, extra funds should be deposited into an interest-bearing investment, like a saving account or Guaranteed Investment Certificates (GIC). Talk to a representative at the bank for more information.

RECONCILIATION

Bank reconciliation is the process of comparing and matching figures from the club's accounting records against those of the bank's. The bank's records will be sent to you in the form of a monthly account statement, which should match your Treasurer's Monthly Report.

Here's how to go about reconciling:

1. The bank sends a club statement once/month, along with a copy of the cancelled cheques. The first item on the statement is the closing balance of the month prior, followed by a list of income (deposit slip) or withdrawals (cheque issued).
2. If you find that a cheque has been issued but is not on the bank statement, you know that there is an outstanding cheque, which will likely appear on the next statement.
3. Bank statements and cancelled cheques should be filed away for seven years.

DEPOSIT SLIPS

An important part of being a Treasurer is being aware of the money going into and coming out of the club account. One of the main ways that you will stay on top of this is by recording all deposits (money going into the club account) in the club's deposit book.

1. Use a deposit book, which you obtain from the bank. If possible, get a duplicate slip book as it will make keeping a record of all deposits a lot easier!
2. When you receive cheques to deposit, write the number of the bank account you are depositing the money into and the name of your club on the back of each cheque **OR** purchase a stamp with the name and bank account number on it, and stamp the back of each cheque.
3. Fill in the date, name of the account and the account number on the deposit slip. Don't forget to sign it!
4. Anyone can make a deposit, but for the sake of keeping the records straight, it should likely be the Treasurer or another signing officer.

Sample Copy of a Deposit Slip

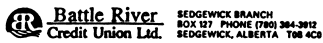
CURRENT ACCOUNT		The _____ <i>Name</i> _____ Bank	
Account No. <i>5881</i>	<i>October 1, 19(Yr.)</i>		
Name <i>Marketville Multi-Club</i>			
CHEQUES AND COUPONS		CASH	
<i>10</i>	<i>50</i>	<i>1</i> X <i>1</i>	<i>1 00</i>
<i>3</i>	<i>75</i>	X <i>2</i>	
		<i>2</i> X <i>5</i>	<i>10 00</i>
		X <i>10</i>	
		X <i>20</i>	
		X	
		COIN	<i>74</i>
<i>14</i>	<i>25</i>	CHEQUES AND COUPONS brought forward	<i>14 25</i>
SIGNATURE		RECEIVED IN CASH which is deducted from this deposit	
Depositor's Initial <i>L.R.</i>		NET DEPOSIT	<i>25 99</i>

HOW TO WRITE A CHEQUE


Getting paid is important, and as Treasurer, you will be responsible for making sure that anyone who requires payment on behalf of the club is issued a cheque.

1. A cheque is simply your written instruction to the bank to pay some of your money to the person or organization named.
2. The name of the club and town address should be pre-printed in the top left hand corner of the club's cheques.
3. The cheque stub should be filled out first with the date, the amount, the name of the person or organization being paid, and the purpose for payment. The stubs are a record of all of the club cheques that are written. If your cheque book does not contain stubs, keep the cheque registry section accurate and up-to-date.
4. Always use a pen to issue a cheque. Keep any VOID cheques for future reference.
5. Fill in all of the lines on the cheque (date, amount, payable to, amount written in words, memo line).
6. Obtain two signatures, as authorized.
7. Be sure the memo line of the cheque is filled in to show what you are paying for.

Sample Copy of a Cheque

2099	SUPER MULTI 4-H CLUB ANYTOWN AB OTO OTO	2099												
DATE <u>Jan 1, 2010</u>		DATE <u>2 0 1 0 0 1 0 1</u> Y Y Y M M D D												
TO <u>HELEN SMITH</u>														
RE <u>Christmas Party Supplies</u>	PAY TO <u>HELEN SMITH</u> \$ <u>52.60</u>													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BST #</td> <td>BST #</td> </tr> <tr> <td>BALANCE FORWARD</td> <td>2365.85</td> </tr> <tr> <td>THIS CHEQUE</td> <td>52.60</td> </tr> <tr> <td>DEPOSIT</td> <td>100.00</td> </tr> <tr> <td>OTHER</td> <td></td> </tr> <tr> <td>BALANCE</td> <td>2413.25</td> </tr> </table>	BST #	BST #	BALANCE FORWARD	2365.85	THIS CHEQUE	52.60	DEPOSIT	100.00	OTHER		BALANCE	2413.25	the order of <u>FIFTY - TWO</u> <u>60</u> DOLLARS	
BST #	BST #													
BALANCE FORWARD	2365.85													
THIS CHEQUE	52.60													
DEPOSIT	100.00													
OTHER														
BALANCE	2413.25													
	 Battle River Credit Union Ltd. SEDGWICK BRANCH BOX 127 PHONE (780) 364-3912 SEDGWICK, ALBERTA T0B 4C9													
	RE <u>Christmas Party Supplies</u>	PER <u>John Doe</u> PER <u>Heather Smith</u>												
	⑈002099⑈ ⑆40419⑈													

200
<u>Jan 1, 2010</u>
PREVIOUS BALANCE \$ <u>2365.85</u>
TO <u>Helen Smith</u>
FOR <u>Christmas Party</u>
<u>Donation from</u> \$ <u>100.00</u>
<u>B.T. Howe</u>
TOTAL \$ <u>2465.85</u>
G.S.T. AMOUNT \$ <u>52.60</u>
AMOUNT OF THIS CHEQUE \$ <u>52.60</u>
BALANCE \$ <u>2413.25</u>

SUPER MULTI 4-H CLUB ANYTOWN AB OTO OTO	200
	<u>Jan 1, 2010</u>
PAY TO <u>HELEN SMITH</u>	
THE ORDER OF <u>FIFTY - TWO</u>	<u>60</u> ⁰⁰ \$ <u>52.60</u> DOLLARS
 Alberta Treasury Branches TEL - 582-3745 FORESTBURG, AB. T0B 1N0	PER <u>John Doe</u> PER <u>Heather Smith</u>
FOR <u>Christmas Party Supplies</u>	
⑈000200⑈ ⑆07189⑈	

WHAT TO DO IF YOUR CLUB BECOMES INACTIVE

No one likes to ever think about the possibility of their club next reorganizing, but unfortunately, it does happen sometimes. Therefore, it is very important for your club to have a discussion about what they would like to see happen with the club funds if the club fails to reorganize.

Your club may wish to have the funds transferred to the district or regional councils, the 4-H Foundation of Alberta or to a community charity. A motion for a decision should be made at the start of each club year or specified in your club constitution.

Please record the decision here:

Should the _____ Club fail to reorganize within 24 months of the last recorded meeting, the funds should be transferred to:

Treasurer's Signature

Date

President's Signature

Date

MEMBER DUES

Member dues are collected to cover any number of project or event-related expenses that are incurred by the club. Your club's member fees are an important source of income for the year, and need to be recorded separately so that you are able to keep track of who has paid, and what cause the fees have been allocated to.

Use this form to record any fees/dues collected from members. This information would also be recorded in the monthly treasurer's report, the financial ledger and the transaction forms.

Name of 4-H Club: _____ For the _____ club year

Annual dues per member: \$ _____

Member/Date	Amount Paid	Project Fee	Event Fee

* NOTE: This Member Dues Sheet is also available on the Club Executive Pack CD.

DOUBLE ENTRY RECORD KEEPING SYSTEMS

As the name implies, the double entry system involves recording each transaction in two places. This provides a way for you to check for accuracy. This system also gives you the opportunity to combine similar types of transactions under account headings (columns). In doing so, your Treasurer's Monthly Report is more or less completed, just by diligently keeping track of the club's account records.

At first learning how to use the double entry system will require a bit more time and effort, but in the long run (or, over the course of your club year!), because this system records the club's chequing, savings and petty cash account, and keeps track of all of the club's income and expenses in one journal, using a double ledger to record your club's finances will ultimately end up saving you time.

On account of you passing these records onto the following year's Treasurer, your well-maintained records will make that person's life easier as well.

Some notes to consider when you are setting up a double entry system:

- Any committee that spends or receives money will need a column (e.g.: donations or Award Night).
- Columns should be set up to match your budget (if you have allocated money to club shirts, or promotional items then there should be a column made in the ledger to reflect this expenditure).

Sample Double Entry Ledger

DOUBLE ENTRY ACCOUNTING LEDGER

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Date	Description	Chq #	Income	Expense	Member Dues	Fund Raising	Sponsor Dollars	Other Income	Office Supplies	Achievement Expenses	Lunch Expenses	Public Speaking	Other Expenses	Balance	
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12	Nov 1/2009	Balance													\$ 2,545.20	
13	Nov 5/2009	B. T. Howe		100.00				100.00							\$ 2,645.20	
14	Nov 10/2009	Stars Air Ambulance	191		(200.00)									(200.00)	\$ 2,445.20	
15	Nov 15/2009	Press Paper	192		(13.50)					(13.50)					\$ 2,431.70	
16	Nov 20/2009	Hall Rent	193		(50.00)						(50.00)				\$ 2,381.70	
17	Nov 20/2009	District Due	194		(75.00)					(75.00)					\$ 2,306.70	
18	Nov 25/2009	Stamps	195		(10.25)					(10.25)					\$ 2,296.45	
19	Nov 25/2009	Battery Recycling		75.00			75.00								\$ 2,371.45	
20	Nov 30/2009	Food & Social	196		(55.60)							(55.60)			\$ 2,315.85	
21	Nov 30/2009	Donation		50.00					50.00						\$ 2,365.85	
22																
23		Total for November		\$225.00	\$(404.35)	\$ -	\$ 75.00	\$100.00	\$ 50.00	\$(98.75)	\$ (50.00)	\$ (55.60)	\$ -	\$ (200.00)		
24																
25																
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39																

* NOTE: This sample and an Excel version of a Double Entry Ledger are available on the Club Executive Pack CD.

CLUB MONTHLY STATEMENT*

In the "Treasurer's To Do List" on page 5 of this Record Book, one of the Treasurer's responsibilities is to report back to the club on the income and expenses from the previous month.

The information required to make up this report will be taken from the double entry ledger sheet record system, which is why it's so important to keep up-to-date on your entries into the ledger as it not only ensures accuracy, but it significantly diminishes the amount of time you have to spend labouring over your report at the end of each month.

** NOTE: The sample Monthly Financial Statement on the following page can also be found on the Club Executive Pack CD; an Excel version of the Monthly Financial Statement is also available on the CD.*

Sample Monthly
Statement

**4-H Club
Monthly
Financial Statement**

Sample of a Monthly Club Statement

Name of Club: Super Multi 4-H Club

Date of Meeting: Dec 4, 2010

Balance Forward:	Nov 1, 2010	\$ 2,545.20
-------------------------	-------------	-------------

Income:

Grant-4-H Council	\$	100.00
Battery Recycling	\$	75.00
Miscellaneous	\$	50.00

Total for Month	\$ 225.00	\$225.00
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Expenses:

Stars Air Ambulance	\$	200.00
Ads	\$	13.50
Food	\$	25.60
Hall Rent	\$	50.00
District Dues	\$	75.00
Office Supplies	\$	10.25
Social Fun	\$	30.00

Total for Month	\$ 404.35	\$ 404.35
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Bank Balance	Nov 30, 2010	\$ 2,365.85
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(Balance Forward + Total Income) - Total Month's Expenses = Bank Balance

Comments

This is a space for you to record reasons for any outstanding income (and when it is needing a motion because that expense is not in the budget).

PRESENTING THE TREASURER'S MONTHLY REPORT

Now that you have figured out the figures and totals for your monthly report, how do you take numbers that are recorded in the ledger and turn it into a spoken report?

Here is an example of how you would present and explain the 4-H Club Monthly Statement to your club, based on the sample spreadsheet on page 16:

"This report is for the month of November, 2009, with an opening balance of \$2,545.20 being carried forward from the previous month."

You will then read the income for the month of November, using the category name and the associated dollar amount, and the total income amount. The same will be done with the expenses, ending with the total amount of expenses for the month.

Summarize any comments that you have added to the report, including outstanding income and when it is expected, and/or outstanding expenses, explaining why it has not yet been paid. A motion to pay the outstanding expenses will need to be made, as it is not in the budget.

Close with the following comments:

"Therefore, given the information I have just reported, the bank balance for the month is \$2365.85. Are there any questions?"

END OF THE CLUB YEAR

Congratulations! Throughout this year you have become familiar with how to record received income and outgoing expenses, you have become more comfortable in presenting monthly reports to your club and you have learned more about responsibility and the importance of accurate record keeping. You've successfully completed your year as Club Treasurer!

Well, *almost* completed.

Prior to the conclusion of your term as Treasurer, you have one more task to complete: you need to give a final report on the financial transactions of your club for the whole year. To do this, you will need to complete the following tasks:

- Write out cheques for any remaining expenditures.
- Deposit the balance of the petty cash back into your bank account; this closes the petty cash fund for the year.
- Complete a "Club Assets" inventory.
- Fill in the information on the Club Year End Statement spreadsheet. This can also be referred to as a "Statement of Receipts and Payments"; however, because of the use of a double entry ledger system, you are able to compile your report using information from the records that you have kept (diligently!) throughout the year.
- Complete the Balance Sheet.
- Have someone review your records. Your local bank manager or school principal may be willing to do this for you.
- Review year end statements with your club leader, club secretary and club president.

INVENTORY OF CLUB ASSETS

Name of 4-H Club: _____

List what the club owns in the chart below. Be sure to include any club banners, project supplies, or equipment as well as any leftover money from the cash box.

Item and Description	Identifying Number	Current Value	Location of the Item

Date of Inventory _____

YEAR END CLUB STATEMENT

Carefully look at the below sample Year End Club Statement. A blank version of this statement can be found on the following page, as well as on the Executive Club Pack CD. An Excel version is also available on the CD.

SAMPLE YEAR END
REPORT

**Super Multi 4-H Club
Financial Statement
October 1, 2009 to September 30, 2010**

Sample Year End Report

Name of Club: Super 4-H Multi Club
Club Year: October 1, 2009 to September 30, 2010

Balance Forward	Oct 1, 2009	\$	1,125.59
Income:			
Grant-4-H Council	\$	2,818.80	
Battery Recycling	\$	1,946.00	
Stars	\$	1,750.00	
Prize Money (1st Place Float)	\$	500.00	
Fundraiser (pancake supper)	\$	525.00	
Sponsor Grant	\$	225.00	
Donation	\$	750.00	
Miscellaneous	\$	500.00	
Total	\$	9,014.80	\$ 9,014.80
Expenses:			
Stars Air Ambulance	\$	1,750.00	
Ads	\$	39.38	
Food	\$	1,416.41	
Hall Rent	\$	300.00	
Donations	\$	500.00	
Awards	\$	2,001.40	
Achievement Day	\$	863.44	
Memberships	\$	500.00	
Bull Congress	\$	77.00	
District Dues	\$	508.00	
Office Supplies	\$	55.82	
Winter Expressions	\$	150.00	
Social Fun	\$	206.86	
Total	\$	8,368.31	\$ 8,368.31
Bank Balance Sept 30, 2010		\$	1,772.08

Treasurer's Signature _____

Date _____

I have examined the financial records of the _____ Club and find this Year End Club Statement to be properly drawn up and presenting of a correct view of the financial standing of the above club.

Reviewer's Signature _____

Date _____

Year End Report

Name of Club:
Club Year:

Balance Forward	Date													
Income:														
Total		\$0.00	\$	-										
Expenses:														
Total		\$0.00	\$	-										
Bank Balance Sept 30, 2010			\$	-										
<table border="0" style="width:100%"> <tr> <td style="width:50%">_____</td> <td style="width:50%">_____</td> </tr> <tr> <td>Treasurer's Signature</td> <td>Date</td> </tr> <tr> <td colspan="2"><i>I have examined the financial records of the _____ Club and find this Year End Club Statement to be properly drawn up and presenting of a correct view of the financial standing of the above club.</i></td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>Reviewer's Signature</td> <td>Date</td> </tr> </table>					_____	_____	Treasurer's Signature	Date	<i>I have examined the financial records of the _____ Club and find this Year End Club Statement to be properly drawn up and presenting of a correct view of the financial standing of the above club.</i>		_____	_____	Reviewer's Signature	Date
_____	_____													
Treasurer's Signature	Date													
<i>I have examined the financial records of the _____ Club and find this Year End Club Statement to be properly drawn up and presenting of a correct view of the financial standing of the above club.</i>														
_____	_____													
Reviewer's Signature	Date													

BALANCE SHEET

Carefully complete the above statement at the end of the club year.

Assets	\$	Liabilities	\$
Dollar value of what the club owns at the end of the year		Money that is owing to others at the end of the club year	
Cash in the Bank			
Other Assets (bonds, or saving certificates, if any)			
Value of the club inventory			
Other (must list out items that make up "Other" category)			
Total Assets		Total Liabilities	

Total Assets – Total Liabilities = Club Net Worth _____

President' Signature _____

Treasurer's Signature _____

Leader or Supervisor's Signature _____

I have examined the financial records of the _____ Club and find this balance sheet to be properly drawn up and presents a correct view of the financial standing of the above club.

Reviewer's Signature _____ Date _____

NOTE: This Budget Sheet is also available on the Executive Club Pack CD.