



**UW-MADISON EXTENSION** 

## **4-H Club and Group Financial Handbook**

This handbook includes information 4-H Volunteer Leaders, 4-H Members, and 4-H Treasurers need to address financial matters in a 4-H Club or Group.

Updated May 2022



# 4-H CLUB AND GROUP FINANCIAL HANDBOOK

Updated May 2022

## **Table of Contents**

## I. Overview

- A. 4-H Clubs and Groups Public Funds
- B. Duties of the Club or Group Leadership
- C. Risks to the Club or Group
- D. Financial Protection

## **II. Financial Protection Procedures**

- A. Handling Cash
- B. Budgeting and Payment Authorization

## III. Income

- A. Member Dues
- **B.** Participation Fees
- C. Fundraisers
- D. Cash Donations
- E. Noncash Donations
- F. Receipts

## IV. Expenses

V. Concerns about a 4-H Club or Group Finances

## VI. Excess Funds

## VII. Taxes

- A. Federal Income Tax
- B. Annual Federal Tax Filing
- C. Wisconsin Income Tax
- D. Wisconsin Sales Tax

## VIII. Reports and Audits

- A. Cash Accounting Method
- B. Monthly Treasurer's Report
- C. Annual Financial Report
- D. Financial Audits

IX. Dissolving the 4-H Group

## I. Overview

This handbook includes information 4-H Volunteer Leaders, 4-H Members, and 4-H Treasurers need to address financial matters in a 4-H Club or Group. All 4-H members, volunteers, and staff must comply with procedures in this document as well as state and federal laws.

## A. 4-H Clubs and Groups – Public Funds

All funds raised using the 4-H Name and Emblem are publicly accountable. They must be used to support:

- Educational programs
- Activities
- Workshops
- Supplies

Funds raised using the 4-H Name and Emblem become the property of 4-H. They are not the property of individuals who helped raise the funds. In addition, funds are not to be raised in the name of a particular individual (member or leader). No individuals may use them for personal financial gain.

#### Funds may not be raised for:

- Pocket money
- Personal items/expenses
- Souvenirs

**Exception**: Funds may be used to provide scholarship and memorial funds for 4-H members and volunteers. Use a selection process with criteria approved by the 4-H Program Educator.

#### Funds may be raised for:

- Scholarships to attend 4-H programs
- Scholarships for higher education
- Memorial gifts for members or volunteers

#### B. Duties of the Club or Group Leadership

4-H Club or Group Leaders and Treasurer must maintain accurate financial records. Use these tools to keep accurate financial records:

- Receipt book
- Checkbook
- Check register
- Payment vouchers
- Bank statements

Other Leaders' duties include:

- Teach the Treasurer how to accurately maintain financial records.
- Check in with the Treasurer often. Stay up to date about the club's financials.
- Make sure the Treasurer follows financial protection procedures. See Section III for more information.

Follow procedures consistently throughout the year. Not following them can lead to financial issues. Club Leaders and Treasurers should work together to handle Club and Group finances carefully, responsibly, and accurately. This minimizes exposure to risk.

How a Leader Can Help:

- Leaders support and advise the 4-H Treasurer.
- Leaders know the financial issues that affect the 4-H Club or Group.
- Leaders understand and ensure appropriate separation of duties and internal controls.

The Leader and Treasurer work together to complete the Wisconsin 4-H Annual Financial Report.

#### C. Financial Risks to the Club or Group

Controls must be put in place and continuously monitored in order to safeguard 4-H assets and prevent theft or fraud. Example of how losses can occur include:

- Financial reporting errors
- Unauthorized purchases
- Theft
- Embezzlement
- Unauthorized access to bank accounts and account records
- Lack of proper documentation
- Incomplete or late tax or financial reporting

#### D. Financial Protection

Each 4-H Club or Group must have policies and procedures that help them meet the following goals and objectives:

- Activities and programs are in compliance with <u>Wisconsin 4-H Policies</u>, procedures, laws, and regulations
- 4-H assets are protected
- Only authorized individuals make approved transactions
- 4-H financial reports and other financial records are reliable and accurate
- 4-H funds are used efficiently and effectively

## **II.** Financial Protection Procedures

Each 4-H Club or Group with funds should follow the Financial Protection Procedures outlined below.

#### A. Cash Handling Procedures

All 4-H Clubs or Groups collecting cash should ensure that collections are sufficiently protected.

Cash is:

- currency including coins
- checks
- money orders
- gift certificates/cards
- cash on hand (including petty cash accounts and change funds or startup funds)

The following are principles of good cash handling practices:

1. Separation of Duties

Incoming cash handling duties should be divided into four stages for the purpose of minimizing errors and eliminating the opportunity for the misappropriation of funds without detection. The four stages are:

- Receiving
- Depositing
- Recording
- Reconciling

Ideally, these four stages are done by different individuals. There are two exceptions.

- a. Youth Treasurer –This is a learning opportunity for the youth Treasurer. In this case, different leaders could support each of the four stages.
- b. Not possible to fully separate all cash-related duties In these cases, have the youth Treasurer (if applicable) and another adult involved in cash handling. Require a detailed and independent review of the activities to reduce risks. Ask the 4-H Program Educator if you have questions related to separation of duties.

2. Reconciliation & Documentation

Every month, the Treasurer should reconcile/compare the financial records to ensure that all balance, including:

- Income and expense receipts
- Checkbook register
- Bank statement

The 4-H Club or Group Leader should work with the Treasurer to ensure the following processes occur on a regular basis:

- Reconciliations between checkbook and bank balances are accurate and completed monthly
- Payments are legitimate and in the best interest of the 4-H Club or Group
- Payments are properly approved by the budget or by a vote of the membership
- Receipts of cash are tracked and deposited within **five business days**. The only exception to the five business day rule is when the funds are logged in and held with the local Extension Office or county government. In this case, funds could be held for a longer period.
- 3. Best practices for cash handling and reconciliation include:
  - Two people separately collect and/or count cash received and prepare documentation of how much cash has been collected.
  - The Treasurer or Adult Leader prepares the deposit ticket and makes the deposit at the bank.
  - The Treasurer completes a monthly Treasurer's report including:
    - The beginning and ending account balances that are reconciled with the bank statements documenting any inconsistencies (example: checks that have not cleared)
    - The bank statements are retained with the treasurer's report

• A 4-H Club or Group Leader or another 4-H Volunteer, independent of the financial accounts, should review the Treasurer's Report by:

- Comparing the reconciliation to the beginning and ending bank balances and the check register
- Double-checking that all calculations are correct
- Comparing income (deposits) and expenses (withdrawals) from the bank statements to supporting documentation.
- Filing all monthly Treasurer's Reports for audit to support the Annual Financial Report.

#### B. Budgeting and Payment Authorization

1. Budgeting

A budget is a written plan for raising and spending money for the year. When a budget is established, the Members of the 4-H Club or Group must discuss and approve it. 4-H Clubs and Groups should prepare a budget annually. This ensures Members are aware of and agree with how to use funds. In addition, it is a great way for Members to learn how money flows in and out of an organization. *See Appendix A for sample budget*.

#### 2. Payment Authorization

Pay approved bills by check. Bills are only authorized for payment if:

- Funds were allocated during the budgeting process OR
- The membership voted to approve payment.
- 3. Payment Approval Form/Log (Not a requirement, but recommended as a Financial Management Best Practice)

Prepare a payment approval form before paying any bills. This keeps track of the 4-H Club or Group's approval to pay a bill. After a bill is approved, prepare a check for payment. Attach a copy of the bill or receipt to a completed payment approval form OR record it in the payment approval log. Remember to keep financial records for the current year plus three more years.

#### Example of a Payment Approval Form (See Appendix B)



#### Example of a Payment Approval Log (See Appendix C)

Date of Bill	Check Number	Amount	Pay to	Item(s) Purchased	For What Purpose?	Budget or Vote	Club President's Signature	Club Secretary's Signature
3/15	1152	\$9.34	Fairway Grocery	Food	Family Fun Night	Budget	Christine Clover	Peter Green

#### 4. Payments

The Club or Group Leader should ensure that checks prepared are accurate and authorized. The review procedures for issuing a check are as follows:

- Make all payments by check.
- Be sure each payment has supporting documents (bill, invoice, receipt, statement, or meeting minutes)
- Verify the payment was approved either in the annual budget or through a vote of the Members
- Compare the current check number to the last check written, making sure all checks are accounted for
- Have two people sign the check. For example, an authorized adult and the elected treasurer.
- Avoid having two co-signers from the same family.

#### 5. Refunds

4-H Clubs and Groups should establish a refund policy and/or procedure. Please note: depending on the specific program or activity, refunds may not be possible.

#### III. Income

The 4-H Club or Group can obtain income from various sources:

#### A. Member Dues

Money collected from individuals for membership in the club or group. Dues are for the benefit of the membership. They can be used for club/group expenses. Members vote on the amount of dues and how all 4-H club or group funds are used.

#### **B.** Participation Fees

Money collected from individuals participating in a specific program or activity. Examples include registration fees for field trips, project learning days, 4-H camps, project expenses, or club program expenses. Participation fees are charged directly to participants who choose to participate in the program or activity. These fees are separate from membership dues.

## C. Fundraisers

Money collected for a product or service that the club/group provided. Fundraisers should provide 4-H members with educational experiences to learn life skills. The money raised should be used to support educational programs or activities.

- Use fundraisers to meet specific budgetary and educational program needs.
- Identify budgetary and program needs through the 4-H Club or Group's annual program planning and budget development process.
- Try to spend funds raised in that same year unless it is for an approved long-term goal.

#### D. Cash Donations

Money received from an individual or organization without expectation of any goods or services. This includes grants, donations, and bequests from any source. Do not accept donations that are not in alignment with 4-H Club or Group goals. Do not accept donations if the donor's expectations cannot be met.

- If a donor asks that the funds be restricted for a particular program or purpose, track those funds separately and use them accordingly. Refer to the "Appropriate Use of Funds" section of this manual for more detail.
- A 4-H Club or Group Leader should meet with the 4-H Program Educator if there are any questions about accepting and managing a cash donation.

#### E. Noncash Donations

A tangible item, good, and/or service that a 4-H club or group would otherwise have to purchase. When noncash donations are offered, 4-H Members should consider the following:

- 1. Before accepting large noncash donations with a value of \$1,000 or more, 4-H Clubs or Groups **MUST** consult with the 4-H Program Educator.
- 2. 4-H Clubs and Groups should only accept a noncash donation if the gift fits the 4-H Club or Group's goals and the donor's original terms can be upheld.
- 3. The 4-H Club or Group should accept donations of consumable supplies only if they have a current use for them.
- 4. The 4-H Club or Group should only accept donations if the Club or Group is prepared to accept the future costs and responsibilities of ownership.
- 5. Donors cannot specify the individual recipient of noncash donations. For example, a donor cannot give a saddle to a 4-H Club or Group and request that it be used exclusively by a specific individual. The donor can give the saddle to a 4-H Club or Group for the entire Club or Group to use.
- 6. Once a donation is accepted, including any terms, it becomes property and responsibility of the 4-H Club or Group.

Consistent with cash donations, provide a receipt to the donor with every gift. Keep supporting documentation of donations with a copy of the inventory report in the 4-H Club or Group's official files.

#### F. Receipts

A receipt is simply a written record of a financial transaction. Document all income (cash and noncash) with a written receipt.

Payment receipts should include:

- Payment amount
- Name of the person making the payment
- What the funds were for
- Date

#### Sample Payment Receipt (member dues, participation fees, fundraisers, etc.) (See Appendix E)

No. 6 Date 97	Lay 1, 2015				
Received from Chris	Cover				
Ten and notic	Ten and notion Dollars				
For 4-H Camp					
s 10.00	Eddie Hutchins				
	Treasurer				

Donation (cash and noncash) receipts should include:

- Name of donor or donor organization
- Amount of cash contribution or description (but not the value) of noncash contribution
- Statement that no goods or services were provided by the organization in return for the contribution OR a description and estimated value of goods and services that 4-H provided in return for the contribution

Keep supporting documentation of donations with a copy of the inventory report in the Club or Group's official files.

#### **Examples of Written Acknowledgements**

"Thank you for your cash contribution of \$300 that the Happy Worker's 4-H club received on December 12, 2022. No goods or services were provided in exchange for your contribution."

"Thank you for your cash contribution of \$350 that the Clover County 4-H Leader's Association received on May 6, 2022. In exchange for your contribution, you received a cookbook with an estimated fair market value of \$30."

"Thank you for your contribution of \$450 to the Clover County 4-H Leader's Association made in the name of its International Programs fund. No goods or services were provided in exchange for your contribution."

"Thank you for your contribution of two used sewing machines that the Johnson Street 4-H After-school 4-H Club received on March 15, 2022. No goods or services were provided in exchange for your contribution."

## IV. Expenses

Criteria for using 4-H Club or Group funds include the following:

- 1. Discussion: 4-H Club or Group members should talk about and approve the use of the funds. If possible, discuss when the annual budget is set. If not, it can happen at a later date.
- 2. Voting: Document the membership's vote in the 4-H Club or Group's meeting minutes. In general, funds should support 4-H educational programming and activities.
- 3. Access: Funds should be used for opportunities that are available to all eligible (ex: age) members. When funds are used for limited opportunities, the 4-H Club or Group must adopt a clear, written process that includes:
  - How recipients are chosen (for example, application, interview, or all participants who registered for the event)
  - Who serves on the selection committee
  - What is expected of recipients at the end of the event or experience

4-H Clubs or Groups should share the process developed with the 4-H Program Educator for feedback.

## V. Concerns About a 4-H Club or Group's Finances

If anybody has concerns about how 4-H Club or Group funds are managed, the individual should contact the 4-H Program Educator or Area Extension Director. Extension Staff will investigate the alleged misuse of 4-H funds.

When a concern is brought up, the following steps should be taken:

- 1. Upon request, the 4-H Club or Group Leader or Treasurer must turn over the following items to Extension Staff:
  - Treasurer's reports
  - Checkbook/check register
  - Savings account book/records
  - Bank statements
  - Canceled checks
  - Receipts for items purchased
  - Receipt book(s)
  - Invoices (including paid and unpaid invoices)
  - Minutes
  - Budget
  - Annual Financial Report
  - Undeposited cash/checks
- These documents will be reviewed by the 4-H Program Educator and/or Area Extension Director. If needed, they
  may forward the materials to the UW-Madison Division of Extension Office of Financial Services for additional
  review.
- 3. Extension Staff will follow-up with the Leader, Treasurer, and Club or Group Members to address any issues identified. Clubs and Groups are encouraged to keep their records up to date and follow 4-H policies and procedures. This helps to get concerns settled in a timely fashion.

## **VI. Excess Funds**

4-H Clubs and Groups must follow financial practices that retain nonprofit status. This is why 4-H Clubs and Groups cannot hold excess funds. 4-H Clubs and Groups may have a current year's worth of projected expenditures plus one additional year's worth of expenditures in their accounts OR \$2,000, whichever is greater.

When a 4-H Club or Group has excess funds, they should work with the 4-H Program Educator to:

- Outline a specific educational goal to spend down the excess funds within five years, OR
- Transfer the excess funds to an approved foundation or endowment.

#### VII. Taxes

#### A. Federal Income Tax

Wisconsin 4-H Clubs and Groups with funds are exempt from paying federal income tax because they are included under the University of Wisconsin General Exemption Number (GEN). These 4-H Clubs and Groups must complete and submit an <u>Annual Financial Report</u>. Failure to submit a complete Annual Financial Report, along with supporting documents, by the due date could result in loss of tax-exempt status and forfeiture of all financial assets.

#### B. Annual Federal Tax Filing

Even though all 4-H Clubs and Groups with funds are exempt from paying federal income tax, the IRS still requires a Form 990 Series to be submitted annually. The specific return that must be filed is based on the organization's gross receipts and assets for the taxable year. (See table below.)

If a 4-H Club or Group dissolves, a Form 990 Series must be filed following its last fiscal year.

Gross Income	Form to File	Who Files
Gross Income normally less than \$50,000	990-N (e-postcard)	The 4-H Program Educator
Note: 4-H Clubs and Groups eligible to file the <i>e-Postcard</i> may choose to file a full return.		
Gross receipts less than \$200,000 and total assets greater than \$500,000	990-EZ or 990	The 4-H Club or Group should file through a Tax Professional.
Gross receipts greater than or equal to \$200,000 or total assets greater than or equal to \$500,000	990	The 4-H Club or Group should file through a Tax Professional.

#### C. Wisconsin Income Tax

4-H Clubs and Groups are exempt from paying Wisconsin income tax based on their federal tax exemption status.

#### D. Wisconsin Sales Tax

1. Purchases

Wisconsin 4-H Clubs/Groups with a Certificate of Exempt Status (CES) number are exempt from paying state sales tax. To get a CES number, submit the following:

- A completed Wisconsin Sales and Use Tax Certificate of Exempt Status Application Form S-103 (S-103 Template)
- Articles of Organization or bylaws.
- Statement of receipts (income) and disbursements (expenses) for their last accounting period (example: monthly treasurer's report).
- Federal Internal Revenue Service (IRS) determination letter, requested through your 4-H Educator. Please allow 10 days for processing.

#### 4-H Clubs or Groups should NEVER use the UW-Madison's sales tax exemption number.

2. Sales

4-H Clubs and Groups may be required to collect and pay Wisconsin Sales Tax on items sold. The Certificate of Exempt Status (CES) does not exempt clubs or groups from collecting this tax. In general,4-H Clubs/Groups would not be required to collect and submit sales tax unless ANY of the following conditions are met:

- The 4-H Club/Group sponsored a fundraising entertainment event that had proceeds of \$10,000 or more.
- The 4-H Club/Group conducted fundraiser(s) on taxable products for 75 days or more in a calendar year.
- The 4-H Club/Group had fundraising proceeds of \$50,000 or more in a calendar year.

## VIII. Reports and Audits

The 4-H Volunteer Leader must work closely with the Club or Group Treasurer to complete and maintain financial records. This includes monthly Treasurer's Reports, the Annual Financial Report, and audit(s). In addition, the 4-H Volunteer Leader is responsible for following the UW-Madison Division of Extension Records Retention policy.

#### A. Cash Accounting Method

Use the cash accounting method to complete the reports. Cash accounting means that income is recorded in the period it is received and expenses are recorded in the period they are paid.

#### B. Monthly Treasurer's Report

The Treasurer's report informs Members of a 4-H Club or Group's financial activity. After the 4-H Club or Group membership has reviewed the Treasurer's report, the secretary enters a copy of the Treasurer's report into the minutes. See Appendix D for an example of a Treasurer's report.

#### C. Annual Financial Report

The Wisconsin 4-H Annual Financial Report summarizes the 4-H Club or Group's financial activities for the fiscal year. Break income and expenses into the following categories:

Income

- Fundraising
- Dues
- Donations
- Investment income
- Participation fees
- Other/pass through funds

#### Expenses

- Fundraising expenses
- Educational expenses
- Community service expenses
- Recreation, etc.
- Other/pass through funds

All 4-H Clubs and Groups that have a checking and/or savings account are required to submit an Annual Financial Report and supporting documents to the 4-H Program Educator by September 1 or date set by the 4-H Program Educator. The Annual Financial Report and supporting documents include:

- 1. Wisconsin 4-H Clubs & Groups Annual Financial Report
- 2. 4-H Club or 4-H Group Audit Checklist
- 3. Copy of the checkbook and/or savings registry, covering July 1 June 30
- 4. Copy of the bank statement ending June 30 or July 1 for each account. Any differences between the bank statement(s) and the ending balance reported must be reconciled. Upload the reconciliation with the Annual Financial Report.
- 5. Current inventory of land, buildings, property, or project equipment with individual values of \$1,000 or more.
- 6. Monthly Treasurer's reports for 4-H Clubs or Groups with annual income greater or equal to \$20,000

The Annual Financial Report allows the 4-H Club or Group to qualify for federal tax-exempt status under the University of Wisconsin Board of Regents General Exemption Number (GEN) for Wisconsin 4-H Clubs and Groups.

Failure to submit a completed Wisconsin 4-H Clubs & Groups Annual Financial Report and support documents by the due date could result in loss of tax-exempt status and forfeiture of all financial assets.

#### D. Financial Audits

Audits of the 4-H Club or Group are required at the end of the fiscal year. They should also occur when a new Treasurer takes office. Audits ensure that the financial records kept by the bank and the Treasurer reconcile.

An annual audit accomplishes the following:

- 1. Safeguards 4-H assets
- 2. Protects both new and former Treasurers and the Members
- 3. Efficiently updates financial information and records

Auditors:

- Two persons **must** conduct the audit of a 4-H Club or Group's financial records. The Treasurer, any persons authorized on the 4-H accounts, or anyone related to them cannot conduct the audit.
- 4-H Program Educators may choose to identify an audit committee to conduct an additional audit.
- The audit committee **should** consist of both youth and adults.
- Auditors must use the Wisconsin 4-H Club, Group, or Committee Audit Checklist.

## IX. Dissolving the 4-H Group

A statement of dissolution is required in a 4-H Club or Group's written operation guidelines or by-laws. If a 4-H Club or Group dissolves, assets must be turned over to another recognized 4-H Club or Group. The 4-H Program Educator must be notified of a pending dissolution immediately.

## X. Additional Information

**4-H Fiscal Management Policies** 

4-H Name and Emblem Resources

The University of Wisconsin–Madison does not discriminate in its employment practices and programs and activities on a variety of bases including but not limited to: age, color, disability, national origin, race, or sex. For information on all covered bases, the names of the Title IX and Americans with Disabilities Act Coordinators, and the processes for how to file a complaint alleging discrimination, please contact the Office of Compliance, 361 Bascom Hall, 500 Lincoln Drive, Madison WI 53706, Voice 608-265-6018, (relay calls accepted); Email: uwcomplianceoffice@wisc.edu. © 2019 Board of Regents of the University of Wisconsin System

## Appendix A: Sample 4-H Club or Group Budget



4-H Club or Group Budget							
Club or Group Name:							
July 1, 20 to June 30, 20         Total	1, 20 to June 30, 20 Total Opening Balance: \$						
Estimated Income	Budgeted	Actual					
Fundraising							
Member Dues							
Donations							
Investment Income							
Participation Fees							
Other/Pass Through Funds							
Total Income							
Estimated Expenses	Budgeted	Actual					
Fundraising Expenses							
Educational Expenses							
Community Service Expenses							
Recreation, Etc.							
Other/Pass Through Funds							
Total Expenses							
Poginning P	alanco						

	Income +					
	Expenses					
	Total Closing Balance =					
We certify that this budget was approved by the club meeting on (date)						
Club President (print name)	Signature					
Treasurer (Print Name)	Signature					
Club Leader (Print Name)	Signature					

#### County Director or Designee (Print Name)

Signature

## **Appendix B: Payment Approval Form**



Copy of Receipt must be attached.

4-H Club/Group Name: \_\_\_\_\_\_

Date of Bill: \_\_\_\_\_

Рау То: \_\_\_\_\_

Project	Amount	
	Project	Project     Amount

Club President Signature:	Date:	
Club Secretary Signature:		Date:
Check No.:	Date:	

Ву: \_\_\_\_\_

## **Appendix C:** Payment Approval Log



Date of Bill	Check No.	Amount	Pay To:	Item(s) Purchased	For What Purpose?	Expense Category <sup>1</sup>	Budget or Vote	Club President's Signature	Club Secretary's Signature

<sup>&</sup>lt;sup>1</sup> Expense categories on the Annual Financial Report include Fundraising Expenses, Educational Expenses, Community Service Expenses, Recreation, etc.

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## **Appendix D: Checking & Savings Account Registers**

		CHECKING ACCOUNT RECORD ALL CHARGES OR CREDITS THAT											
Number	Date	Description of Transaction								Deposit/C	Deposit/Credit		nce
			_										
										-			
			_										
										-			



## **Appendix D: Checking & Savings Account Registers**

	CCOUNT REGISTER							
RECORD ALL CHARGES OR CRED	ITS THAT APPEAR	ON YOU	JR A	CCOUNT	T			
Description of Transaction	Payment/Debit T		Fee (if any)	Deposit/C	Balance			
								_
								-
								-
								_
								_
								_
	RECORD ALL CHARGES OR CRED	RECORD ALL CHARGES OR CREDITS THAT APPEAR	RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOU	RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR A	RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT	RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT	RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT	RECORD ALL CHARGES OR CREDITS THAT APPEAR ON YOUR ACCOUNT

## **Appendix E: Payment Receipt**

No	Date:		UW-MADISON EXTENSION
Received From: _			
			Dollars
For			
		_ Treasurer Signature	
No	Date:		
Received From: _			
			Dollars
For			
		_ Treasurer Signature	
		_ Treasurer Signature	

## **Appendix F: Monthly Treasurer's Report**



Clu	b/Group Name:		
1.	Beginning balance: (circle one) Month & Year:		
2.	Income:		
	a. Amount \$	for (what purpose)	
	b. Amount \$	for (what purpose)	
	c. Amount \$	for (what purpose)	
	d. Amount \$	for (what purpose)	
	e. Amount \$	for (what purpose)	
	Total Income: \$		
3.		to (whom)	
	b. Amount \$	to (whom)	for (what
		to (whom)	
		to (whom)	for (what
		to (whom)	
	Total Expenses: \$		
4.	Ending balance		
	Month & Year:	Balance:	
5.	Outstanding Expenses		
		to (whom)	
		to (whom)	
		to (whom)	
	Total Outstanding Expenses	:\$	
6.	Bank Balance		
	Date:	Balance:	