Arkansas 4-H
Club Treasurer’s Record Book

U of A
DIVISION OF AGRICULTURE
RESEARCH & EXTENSION
University of Arkansas System
4-H Pledge

I pledge:
My Head to clearer thinking,
My Heart to greater loyalty,
My Hands to larger service and
My Health to better living for
My club, my community, my country and my world.

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Acknowledgments

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About Being an Officer

You as the treasurer and all the other officers of your 4-H group are representatives of your 4-H club or group. You represent your own group and the 4-H program throughout the state. Your skills, abilities, standards, ideals, speech – and even smiles – represent Arkansas 4-H’ers. Representing others is one of an officer’s most important responsibilities because it exists at all times – not just while you are at a 4-H meeting.

About Being the Treasurer

The treasurer is responsible for taking care of the group’s money and bank accounts. This responsibility requires honesty, integrity and cooperation with your group’s members and leaders.

The Treasurer’s Responsibilities

Check the following items to verify that you understand and accept these responsibilities:

- I will inform the bank in which my 4-H club or group’s funds are deposited that I am the new treasurer and sign the appropriate forms so I can write checks drawn on the account.
- I will handle all money matters for my 4-H club or group.
- I will keep an accurate record in the treasurer’s book of how all money is used.
- I will deposit all funds that my group earns or receives in the bank as soon as possible after receiving them.
- I will pay all of the group’s bills promptly as directed by the members and approved by the president.
- I will prepare and present a summary of income and expenses at each meeting. I will also report the current balance of all accounts.

Handling Money

4-H clubs or groups are public groups, open to all without regard to race, color, national origin, sex, disability, religion or age. The money groups receive from dues, bake sales and other fund-raising events is owned by the group, not by any one member or leader of the group. Because 4-H is a public organization, it is not “owned” by individuals the way a company is owned. Instead, 4-H is owned by the public. Therefore, the responsibilities of the 4-H club or group treasurer are quite different from those of the treasurer of a private company.

A treasurer in a privately-owned company is responsible to the other officers of the company and to the owners or stockholders for managing and controlling the assets of the company. These assets include cash, bank accounts, buildings, land and equipment. The treasurer of a 4-H group is responsible not only to the other officers, but also to the other members, the adult leaders and the public. (Most 4-H groups only have cash or bank accounts to manage, rather than land, buildings and equipment.)

You’re in charge of “keeping the books,” that is, your group’s receipt book, checkbook and check register, payment vouchers and bank statements. The public calls for a higher standard of accountability and integrity for public groups. You can meet the high standards required of a 4-H treasurer by studying and following the money-handling methods found in this treasurer’s book. These standards apply whether a group has 25 cents or $2,500 in the treasury.

Conflicts may arise if money is not handled carefully and accurately. You can protect yourself and your 4-H group from conflict by being careful, responsible and accurate when handling the group’s finances.

1An adult leader should help you review this section. You should also review together the “Financial Guidelines for Arkansas 4-H Clubs or Groups” on page 5.
Receipts
When you receive money from a fundraising activity, you must always write a receipt for it. Writing a receipt takes a little time, but it helps protect your reputation. Without a receipt, there is no way to prove that your 4-H club or group received a specific amount of money or that you handled it correctly.

Your 4-H group should have a receipt book with prenumbered, two-part receipts. (They are available from many office supply stores.) If you make a mistake and have to void a receipt for any reason, mark both copies “VOID,” staple them together and keep them with the treasurer’s records. (See Figure 1 for a sample receipt.)

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Receipts for Money From Fund-Raisers
If your 4-H group holds a fund-raiser such as a bake sale or car wash, you don’t need to write a receipt for each person buying a cookie or having his or her car washed, but you (or the shift leader) need to write one at the end of each shift or at the end of the day. Each group of workers must account for the money they have received.

Two people should count the money, agree on the amount and turn the money over to you. It’s a good idea for you to verify the amount (recount the money) in the presence of the people giving you the money. Then give them a receipt for the amount they gave you. (See Figure 2.)

Bank Deposits
Before you deposit a check, the person to whom it is payable must endorse (sign) the back of it. Checks that are made payable to the group must be endorsed by signing the group name (as written on the check) and the treasurer’s name. If someone writes a check payable to you that is intended for your 4-H group, endorse it by writing “Pay to the order of (your group name)” and signing it. You may want to have a rubber stamp (see Figure 3) made with the group name and account number on it to save you time (and wear and tear on your writing hand).

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No. 1801

Received
from Katelyn McGea & Stephan Farves

For Car Wash — July 17, 2004

2nd Shift Earnings

By Eva Ritter $23.50

Give white copy to customer. 
Keep pink copy. Date July 17, 2004

Figure 2. Receipt for money received from a fundraiser.

No. 1799

Received
from Amber Horowitz

For Sweater Supplies

By Eva Ritter $7.08

Give white copy to customer. 
Keep pink copy. Date September 3, 2004

Figure 1. Sample receipt.

For Deposit Only
4-H Cloversall Club
Home Town Trust & Savings Bank
Account 555-55-85

Figure 3. “For Deposit Only” rubber stamp.

Keep these things in mind when making deposits:
- Deposit all funds promptly. If your group receives more than $10 at any time, deposit the money within three days.
- Endorse checks immediately when you receive them.

Preparing Deposits
Total the receipts you have written since you made the last deposit and compare that amount with the amount of cash, coins and checks you intend to deposit. The two figures should agree. If they don’t, repeat the process. When the two
figures do agree, prepare a deposit ticket or slip similar to Figure 4. If your group has a checking account, there is usually a supply of deposit slips at the end of each pad of checks. You also can usually pick up one in the bank lobby.

Follow these steps when filling out a deposit ticket or slip:

1. Date the deposit slip.
2. Fill in the amount of currency (bills) and coins you are depositing.
3. List each check number and its amount separately (use the back of the deposit slip, if necessary).
4. Record the deposit in the checking account register. (See Figure 5.)
5. Complete a duplicate of the deposit slip, and keep the duplicate with the bank receipt.

**Approving and Paying Bills**

Part of your treasurer’s report is asking for and receiving the club or group members’ approval to pay the outstanding bills. After the members approve paying the bills, write a check for the approved amount for each bill. The usual way to pay bills is with a check. Holding cash back from deposits and then using the cash to pay bills is not a good practice, because it doesn’t leave a record or provide proof of payment. A proper receipt protects your reputation as treasurer.

**Payment Vouchers**

A payment voucher is a form that records your 4-H group’s approval to pay a bill. Prepare a payment voucher before paying any bill. After a bill is approved, prepare a check to pay it. After you write a check to pay a bill, attach the invoice (bill) or receipt to the payment voucher and finish filling out the payment voucher (Figure 6). Blank payment vouchers are found on page 13.

**Checks**

Follow these steps when writing checks.

1. Use ink.

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**Figure 4. Sample deposit ticket or slip.**

**Figure 5. Sample check register.**
Avoid writing checks for less than $1, but if you have to, start the “Pay to the order of” line by writing the word “Only” and then the amount.

7. Sign the check with your authorized signature, the same way you signed the signature card at the bank when you became treasurer.

8. If a check written on the group’s account is lost, notify the customer service department of the bank at once.

The check in Figure 7 was written to Fairway Grocery for $10.34 for food for the 4-H Cloversall Club fun night.

**Maintaining the Check Register**

To keep your 4-H group’s check register up to date, follow these steps.

1. Write the check number and the date it was written in the appropriate columns.

2. In the “description of transaction” column, write to whom the check was made payable.

3. Enter the check amount in the “payment/debit” column and in the balance column. Then subtract the check amount from the remaining balance on the line above and enter the new balance immediately below.

4. You can use the “T” column at the end of each month when you reconcile the account against the bank statement. Use this space to check off the checks that have cleared the bank (this information comes from the bank statement or the checks that have been returned to you).

5. The “Fee, if any” column is the place to list any fees the bank has charged your group for cashing or purchasing checks or for preparing an account statement. Any fees will appear on the account statement. Enter the fee amount and subtract it from the account balance.

6. Record the amount of any deposits in the “deposit/credit” column. Then add the deposit amount to the account balance on the line above and record the new account balance straight across.

5. Leave as little space as possible between the figures and words when filling in the amount lines. This helps prevent someone else from changing a $1 check, for example, into a $100 or $1,000 check.

6. Begin writing the amount at the extreme left of the amount line. Be sure the written amount agrees with the numeric amount.

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**Figure 6. Sample payment voucher.**

**Figure 7. Sample check.**
Figure 8. Sample monthly treasurer’s report.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Purpose</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check 1152</td>
<td>$10.32</td>
<td>Fairway Grocery</td>
<td>5/24</td>
</tr>
<tr>
<td>$14.56</td>
<td>Sweater supplies</td>
<td>5/27</td>
<td></td>
</tr>
<tr>
<td>$3.00</td>
<td>Home Town Trust &amp; Savings</td>
<td>5/30</td>
<td></td>
</tr>
</tbody>
</table>

The Treasurer’s Report

The treasurer’s report informs members of the group’s financial activity for the past month. After you complete a copy of the “Monthly Treasurer’s Report” (see Figure 8 above), circulate a copy of the report and the bank statement. Then present for the group’s approval the bills to be paid in the next month. After the group has reviewed your treasurer’s report and verified that it is reconciled with the bank statement, a member moves to accept the treasurer’s report, the motion is seconded and the group votes on the motion. If the motion is approved, the secretary enters a copy of the treasurer’s report into the minutes. The secretary keeps the bank statement, payment vouchers, annual summary financial reports and all receipt books in the group’s permanent records.

Financial Guidelines for Arkansas 4-H Clubs or Groups

Under U.S. Department of Agriculture and University of Arkansas Division of Agriculture guidelines, the county Extension office is required to keep track of all transactions related to finances in 4-H groups. It’s extremely important that all 4-H groups show the source of any money they have raised and how it is disbursed.

4-H club members do not typically pay membership fees. Local groups may choose to raise money for their goals through fund-raising or dues or both. A group treasury is optional but necessary if funds are maintained for group use. Fund-raising should be done for the good of the total group and should be consistent with the county 4-H fund-raising policies. Fund-raising should not be the main focus of group activities nor exclude any individual from participation. Groups are expected to support the financial needs of the total group and, when possible, to assist with participant costs in county, state, national and international programs.

The following guidelines are in effect to help groups fulfill their responsibilities for handling funds:

1. The group treasurer must use this book, the Arkansas 4-H Treasurer’s Record Book (C-488), to show cash received, where the money came from and payments made, complete with check number, date and purpose. If the group does not have a checking account but does have a savings account, checks should be purchased from a bank or credit union. For the treasurer's protection, copies of these checks are to be recorded and maintained.

2. Payments should be made only in response to a formal written bill or invoice. The itemized invoice, clearly stating what was billed, with the check number and date of the check on it, will become a permanent part of the treasurer’s records. This practice is very important to protect the treasurer’s reputation.
3. Some groups prepare a budget for the year. A budget is a written plan for raising and spending money for a set period of time, usually one year. Since a budget is approved by the members of the group, it's not necessary to seek approval for payment of items already listed in the budget. If a group doesn't have a budget or items arise that are not part of the budget, each item needs to be presented to the members for approval before payment. This accomplishes two things. First, all expenditures of the group funds are made with the full approval of the group. Second, this is a great way for the club or group members to learn how money flows into and out of an organization.

4. All money received should be acknowledged with a written receipt, preferably pre-numbered. The receipt should also include the amount received, the source of the funds (such as a car wash or plant sales), the date and the name of the person making the payments. These receipts are the backup documentation for any bank deposits made. The receipts should also become a permanent part of the club or group records. All receipt books should be kept for the current year and three prior years.

5. If any receipt is voided, the original receipt should be maintained with the official copy of that receipt.

6. If a member/representative turns in money collected from several people, one receipt may be written directly to that member if documentation is attached to the receipt listing (1) individuals from whom money was collected and (2) the amount collected from each.

7. All 4-H clubs and groups are required to complete an Annual Financial Report, Audit Report and Annual Inventory Report. These reports must be turned in to the county Extension office at the end of the fiscal/calendar year.

8. Each club or group should have at least two adult volunteers’ names and the youth treasurer’s name to be on the bank account (with neither adult leader being the parent of the treasurer). The group also might consider requiring dual signatures for expenditures over a pre-set amount.

9. All fund-raising activities within a county using the 4-H Name and Emblem should be reviewed and approved by the county Extension agent before the event. All money raised using the 4-H name must be used only for 4-H activities. Because these funds are publicly accountable, they must not be used in any way to enrich individuals. This means money may not be given out to individual group members or others but should be used to pay for recognition of achievements, scholarships, educational programs, activities, workshops or 4-H group supplies. Money may be transferred to fund county, state or national programs.

10. Noncash donations to groups (for example, consumable donations of supplies or miscellaneous items) should be acknowledged in writing to the donor. A copy of the acknowledgement must be kept in the group treasurer’s records. Nonconsumable donations such as equipment or animals should be accepted only if the group is prepared to accept the responsibilities of ownership including care, maintenance and insurance. Written acknowledgment should be sent to the donor and a copy must be kept in the treasurer’s records. Valuation of a noncash donation is the responsibility of the donor, in consultation with his or her tax advisor and individuals qualified to appraise items of this type. It is not appropriate for a 4-H group, staff member or volunteer to place a value on items donated.

Donors cannot specify the individual recipient of cash or noncash donations. Clubs or groups should not feel compelled to accept noncash donations. The Extension agent responsible for 4-H Youth Programs should be contacted whenever the group has questions about the appropriate action with respect to accepting and managing any donation.
11. Cash donations requiring a written receipt must be deposited in the UACES County Depository Account and the UACES will issue the appropriate donor acknowledgement.

12. When any merchandise is purchased from a group or a noncash contribution is made, only the amount paid in excess of the fair market value of the item may be deducted as a charitable contribution. Again, it is the responsibility of the purchaser, not the volunteer group, to determine the fair market value of a product.

13. Any 4-H club or group that disbands with money left in its account must turn over those funds to the University of Arkansas Cooperative Extension Service or other exempt volunteer organizations.
   a. Examples of acceptable distribution of funds:
      − Donation to another community group or the county-wide group, (i.e., another 4-H or EHC Club, County 4-H Foundation or County EH Council).
   b. Examples of unacceptable distribution of funds:
      − Dividing the leftover funds among members.
      − Sponsoring a trip or party for the members for the purpose of using the funds.
      − Cash gifts to members, county agents or other nonqualifying entities.

14. If a club or group becomes inactive or ceases to exist, the appropriate county Extension agent has the obligation and authority to ensure the appropriate disposition of any remaining assets.

15. Another responsibility in sound financial management for groups is a system for examination and audit of financial statement balances, assets and the established accounting system. Each club/group should have its financial statements and related books and records audited at the end of each fiscal/calendar year.

16. Many clubs and groups find it useful to acquire and maintain certain tangible assets (equipment and supplies) in support of the educational goals of the organization.

17. Any property valued at $500 or more and all firearms (regardless of value) must be listed on the property inventory report.

18. Groups are required to inventory these assets on an annual basis: (1) to document their location; and (2) provide a historical summary for both acquisition and disposal. (Note: To avoid burdensome recordkeeping, it is suggested that this inventory report include only assets with a useful life over one year and an initial value of $500 or more).

**Annual 4-H Financial Reporting**

**How to Complete the Annual Financial Reports**

All reports should be completed to coincide with the 4-H Year (October 1 through September 30.)

The **Statement of Income and Expenses** provides the club's/group's net increase or net loss information while the **Statement of Financial Position** provides information about the overall assets, liabilities and the financial position of the club/group for the 12-month reporting period.

The **Annual Group Property/Inventory Report** lists the items owned by the club/group. Clubs/groups must complete all end-of-year financial reports:
- Statement of Income and Expenses
- Statement of Financial Position
- Annual Group Property/Inventory Report
- Peer Review of Group Financial Records: Cover Sheet
- Peer Review of Group Financial Records: Report

Once completed, send copies of all these reports and a copy of the last bank statement to the Staff Chair at the County Extension Office. The Staff Chair will review, sign and send to the Chief Financial Officer's office.

**Be sure you send the completed reports to the Staff Chair in a timely manner, giving him/her enough time to review and send the reports on to the Chief Financial Officer by January 1.**
Statement of Income and Expenses

The purpose of the Statement of Income and Expenses is to report income received and expenses paid during the 12-month reporting period. This report is to determine what is called the “bottom line” or the NET INCREASE or NET LOSS for that 12-month period.

The Statement of Income and Expenses is not to reconcile the bank account. You will not include the beginning checking account balance and/or money transferred to another bank account on this report.

Net Increase or Net Loss: Subtract the Total Expenses from the Total Income to determine the net increase or net loss for the 12-month period.

Statement of Financial Position

The Statement of Financial Position is a “snapshot” of the club/group’s financial position at a specific point in time, i.e., on the last day of the 12-month period. A nonprofit organization’s Statement of Financial Position is similar to a business’s balance sheet. It reports assets and liabilities; and, since nonprofit organizations do not have “owners,” the third section of the Statement of Financial Position is Net Assets instead of “owner’s equity” or “stockholders’ equity.”

Assets are things the club/group owns, such as cash and bank accounts, inventory, office equipment, other equipment, trailers, etc.

Liabilities are the things the club/group still owes and are not expenses already paid during the 12-month reporting period. Liabilities may include accounts payable (products or services received but not yet paid), installment payments on equipment and any accrued expenses to be paid at a later date.

Since inventory, equipment, products and services are normally paid at the time of purchase or delivery, the club/group may not have any liabilities to report. In this case, enter zero for the Total Liabilities.

Net Assets – Beginning is the amount of the Net Assets at the beginning of the 12-month reporting period (October 1). For a new club/group, the amount is zero since the club/group did not have any assets prior to forming. For an existing club/group, the amount is carried forward from the previous year’s Net Assets – Ending.

Net Assets are the total worth of all existing assets minus any liabilities that the club/group holds. In other words, net assets consist of the difference between what the club/group owns and what it owes.

Total Liabilities plus Net Assets must equal the Total Assets.

Annual Group Property/Inventory Report

List the club’s/group’s inventory and equipment of items greater than or equal to $500 AND any and all firearms (regardless of value); include the date acquired or purchased, the value (purchase price or acquired value), item description (include the serial number, if applicable), and storage location. NOTE: The value should be the actual purchase price or acquired value. Do not depreciate the value on the report.

Peer Review of Group Financial Records: Cover Sheet and Report

The peer review committee should be composed of at least two members. The purpose is to review the accounting records and financial statements prepared by the treasurer for accuracy and reasonableness. Committee members should not include the treasurer, anyone related to the treasurer or anyone who signs checks, approves expenditures or is involved in any way in the financial affairs of the group.

Annual procedures for peer review committee at end of the program year:

1. Check each month’s reconciled bank statement and canceled checks. Make sure the ledger postings are current and complete.

2. Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank.

3. Total all funds received. Verify that cash receipts were written and that funds received were listed on the ledger reports.
4. Total all deposits made to the bank account. This total should equal the total of all funds received.

5. Total all expenditures. Verify that a written bill is on file for each expenditure. Verify all expenditures were paid by check, not in cash.

6. Examine the Annual Group Financial Report. Verify that the amounts listed agree with the amounts in the treasurer’s ledger reports, the total in the check register and the bank statement.

7. The treasurer’s total balance at the beginning of the year plus all funds received, minus all expenditures, must equal the treasurer’s total balance at the end of the year.

8. Examine the Annual Group Property/Inventory Report and make sure that all property/equipment has been properly accounted for and documented. A letter of receipt should be on file for each gift received, documenting donor, date, value and any restrictions placed on the donation by the donor.

9. Review prior year’s report and determine if appropriate followup actions were taken.

10. Complete forms and send to the Staff Chair at the County Extension Office in a timely manner. The Staff Chair will review all forms and send to UACES Office of CFO within 90 days of the financial year end.
   - Peer Review of Group Financial Records: Cover Sheet
   - Peer Review of Group Financial Records: Report

Example: A new club/group is formed.

1st Year Transactions:
The club/group receives a donation of $100.00 and deposits the $100.00 to open a bank account. During the year, the club/group receives income of $350.00 from T-shirt sales and deposits that income. The club/group pays out an expense of $10.00 for checks for the bank account and pays out an expense of $100.00 to purchase the T-shirts.

1st Year Bank Account Transactions:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>.00</td>
</tr>
<tr>
<td>1st year total deposits</td>
<td>450.00</td>
</tr>
<tr>
<td>1st year total checks written</td>
<td>-110.00</td>
</tr>
<tr>
<td>Ending Bank Account Balance</td>
<td>$340.00</td>
</tr>
</tbody>
</table>

1st YEAR – STATEMENT OF INCOME AND EXPENSES (YEAR-END SEPTEMBER 30):

**Income:**
- Donation: 100.00
- T-shirt Sales: 350.00
Total Income (A): $450.00

**Expenses:**
- Checks: 10.00
- T-shirts: 100.00
Total Expenses (B): $110.00

Net Increase or Net Loss (C) = A – B = $340.00

Subtract the Total Expenses from the Total Income for the reporting period. The club/group had a Net Increase of $340.00. This amount will be carried forward as a positive number to the Statement of Financial Position as the amount in Current Year’s Net Increase and added to the Net Assets – Beginning (which is zero at this time since this is a new club/group) to determine the amount of the Net Assets – Ending for the first reporting period.
1st YEAR – STATEMENT OF FINANCIAL POSITION (AS OF SEPTEMBER 30):

Assets:
- Cash or Checking Account $340.00 (reconciled balance on September 30)
- Inventory/Equipment .00
- Other .00

Total Assets (A) $340.00

Liabilities:
- Accounts Payable .00
- Other .00

Total Liabilities (B) $ .00

Net Assets:
- Net Assets – Beginning .00
- Current Year's Net Increase or Net Loss 340.00

Net Assets - Ending (C) $340.00

TOTAL LIABILITIES and NET ASSETS [(B) + (C) = (A)] $340.00

NOTE: THE AMOUNT OF THE 1st YEAR'S NET ASSETS – ENDING OF $340.00 WILL BE CARRIED FORWARD TO THE 2nd YEAR’S NET ASSETS – BEGINNING.

2nd Year Transactions:
The second year, the club/group receives income of $500.00 for concession stand sales and contributions of $200.00 and deposits that income.

The club/group pays out expenses of $50.00 for booth rental and $100.00 for meeting expenses.

The club/group also pays out $557.00 to purchase archery equipment (this is not an expense). It is an asset and is to be included on the Statement of Financial Position and listed on the Annual Group Property/Inventory Report.

2nd Year Bank Account Transactions:
- Beginning Balance 340.00
- 2nd year total deposits 700.00
- 2nd year checks written (expenses) -150.00
- 2nd year check written (equipment) -557.00

Ending Bank Account Balance $333.00

2nd YEAR – STATEMENT OF INCOME AND EXPENSES (YEAR-END SEPTEMBER 30):

Income:
- Concession Stand Sales 500.00
- Contributions 200.00

Total Income (A) $700.00

Expenses:
- Booth Rental 50.00
- Meeting Expenses 100.00

Total Expenses (B) $150.00

Net Increase or Net Loss (C) (A – B = C) $550.00

Subtract the Total Expenses from the Total Income for the reporting period. The club/group had a Net Increase of $550.00. This amount will be carried forward as a positive number to the Statement of Financial Position as the amount in the Current Year’s Net Increase and added to the Net Assets – Beginning to determine the amount of the Net Assets – Ending for the second reporting period.
2nd YEAR – STATEMENT OF FINANCIAL POSITION (AS OF SEPTEMBER 30):

Assets:
- Cash or Checking Account: 333.00 (reconciled balance on September 30)
- Inventory/Equipment (archery equip): 557.00
- Other: .00

Total Assets (A) $890.00

Liabilities:
- Accounts Payable: .00
- Other: .00

Total Liabilities (B) $0.00

Net Assets:
- Net Assets – Beginning: 340.00 (from last year's Net Assets – Ending)
- Current Year's Net Increase or Net Loss: 550.00

Net Assets – Ending (C) $890.00

TOTAL LIABILITIES and NET ASSETS [(B) + (C) = (A)] $890.00

NOTE: THE AMOUNT OF THE 2nd YEAR’S NET ASSETS – ENDING OF $890.00 WILL BE CARRIED FORWARD TO THE 3rd YEAR’S NET ASSETS – BEGINNING.

3rd Year Transactions:

The third year, the club/group did not receive any income. The club/group pays out expenses of $125.00 for meeting expenses.

3rd Year Bank Account Transactions:
- Beginning Balance: 333.00
- 3rd year total deposits: .00
- 3rd year total checks written: -125.00

Ending Bank Account Balance $208.00

3rd YEAR – STATEMENT OF INCOME AND EXPENSES (YEAR-END SEPTEMBER 30):

Income: .00

Total Income (A) $0.00

Expenses:
- Meeting Expense: 125.00

Total Expenses (B) $125.00

Net Increase or Net Loss (C) (A – B = C) -$125.00

Subtract the Total Expenses from the Total Income for the reporting period. The club/group had Net Loss (net decrease) of $125.00. This amount will be carried forward as a negative number as indicated (125.00) to the Statement of Financial Position as the amount in the Current Year’s Net Loss and subtracted from the Net Assets – Beginning to determine the Net Assets – Ending.
3rd YEAR – STATEMENT OF FINANCIAL POSITION (AS OF SEPTEMBER 30):

Assets:
- Cash or Checking Account: 208.00 (reconciled balance on September 30)
- Inventory/Equipment: 557.00
- Other: 0.00

Total Assets (A) $765.00

Liabilities:
- Accounts Payable: 0.00
- Other: 0.00

Total Liabilities (B) $0.00

Net Assets:
- Net Assets – Beginning: 890.00 (from last year’s Net Assets – Ending)
- Current Year’s Net Increase or Net Loss: -125.00

Net Assets - Ending (C) $765.00

TOTAL LIABILITIES and NET ASSETS [(B) + (C) = (A)] $765.00

NOTE: THE AMOUNT OF THE 3rd YEAR’S NET ASSETS – ENDING OF $765.00 WILL BE CARRIED FORWARD TO THE 4th YEAR’S NET ASSETS – BEGINNING AND SO ON.
Payment Voucher

4-H club/group name

Date: ______________

Pay to: __________________________
(Copy of bill or statement must be attached.)

Items purchased: Project: Amount:

Approved: _________________________ Date: __________

President’s signature Date: __________

Secretary’s signature Date: __________

Check number: ______________ Date: __________

By: _____________________________

Payment Voucher

4-H club/group name

Date: ______________

Pay to: __________________________
(Copy of bill or statement must be attached.)

Items purchased: Project: Amount:

Approved: _________________________ Date: __________

President’s signature Date: __________

Secretary’s signature Date: __________

Check number: ______________ Date: __________

By: _____________________________
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<th>Date</th>
<th>From What Source</th>
<th>Amount</th>
<th>For What Purpose</th>
<th>Amount</th>
<th>Balance at end of each entry</th>
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<td><strong>Balance carried over from previous page</strong></td>
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Balance carried over to next page $
# Record of Club/Group Finances

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Balance carried over to next page ____________ ____________ ____________ $
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<tr>
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<th>From What Source</th>
<th>Amount</th>
<th>Cash Paid Out</th>
<th>For What Purpose</th>
<th>Amount</th>
<th>Balance</th>
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</table>
Club/Group name

Monthly Treasurer's Report

1. State the beginning balance:
   Date: ____________________  Balance: ____________________

2. Indicate money received:
   amount $______________ for what purpose__________________
   amount $______________ for what purpose__________________
   amount $______________ for what purpose__________________
   Total received: $______________

3. State the expenses:
   $______________ to ____________________ for what purpose__________________
   $______________ to ____________________ for what purpose__________________
   $______________ to ____________________ for what purpose__________________
   Total expenses: $______________

4. Indicate closing balance:
   Date: ____________________  Closing balance: $______________

If the club or group has a checking account, do the following:
   Add back checks that haven't shown up on the bank statement plus ________________
   Subtract deposits not showing up on bank statement minus ________________
   Adjusted balance should agree with bank statement equals ________________
   Include clear copy of bank statement that agrees with the total adjusted balance, directly above.

Prepared by: ____________________  Accepted by: ____________________
   Treasurer's signature  President's signature

Date: ____________________  Date: ____________________
Club/Group name

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1. State the beginning balance:
   Date: ___________________________  Balance: ___________________________

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   amount $______________ for what purpose ________________________________
   amount $______________ for what purpose ________________________________
   Total received: $____________________

3. State the expenses:
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   for what purpose ________________________________
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   for what purpose ________________________________
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   for what purpose ________________________________
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Prepared by: ___________________________ Accepted by: ___________________________
   Treasurer's signature  President's signature

Date: ___________________________ Date: ___________________________
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   Treasurer's signature  President's signature

Date: ___________________________  Date: ___________________________
Club/Group name

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   for what purpose ____________________

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   Prepared by: ____________________  Accepted by: ____________________
   Treasurer's signature  President's signature

   Date: ____________________  Date: ____________________
Club/Group name

Monthly Treasurer's Report

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for what purpose ____________________________

$__________________ to ____________________________

for what purpose ____________________________

$__________________ to ____________________________

for what purpose ____________________________

Total expenses: $__________________

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Prepared by: ____________________________  Accepted by: ____________________________

Treasurer's signature  President's signature

Date: ____________________________  Date: ____________________________
Club/Group name

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   Treasurer's signature  President's signature

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Club/Group name

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Club/Group name

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Prepared by: ______________________  Accepted by: ______________________
   Treasurer's signature  President's signature

Date: ______________________  Date: ______________________
Club/Group name

Monthly Treasurer's Report

1. State the beginning balance:
   
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   for what purpose___________________________________________
   
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   for what purpose___________________________________________
   
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   for what purpose___________________________________________
   
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   Prepared by: ___________________________  Accepted by: ___________________________
   Treasurer's signature  President's signature

   Date: ___________________________  Date: ___________________________
Club/Group name

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Prepared by: ___________________________ Accepted by: ___________________________
   Treasurer's signature                      President's signature

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Club/Group name

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Prepared by: ___________________  Accepted by: ___________________
   Treasurer's signature        President's signature

Date: ____________________  Date: ____________________
Club/Group name

Monthly Treasurer's Report

1. State the beginning balance:
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Include clear copy of bank statement that agrees with the total adjusted balance, directly above.

Prepared by: ____________________ Accepted by: ____________________
   Treasurer's signature                  President's signature

Date: ____________________       Date: ____________________
Statement of Income and Expenses

Jan 1, - Dec 31,  
Oct 1, - Sep 30,  

County:  
Club/Group:  

Income: Summarize by source and amount:  

Total Income (A)  

Expenses: Summarize by source and amount:  

Total Expenses (B)  

Net Increase or Net Loss (C)  

[(A) - (B) = (C)]  

NOTE: Complete all EOY financial reports and send to the Staff Chair at the County Extension Office.
### Statement of Financial Position

**Year End as of:**

<table>
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<tr>
<th>County:</th>
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<tr>
<td>Club/Group:</td>
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</table>

**Assets:**

- Cash and/or Checking Account
- Inventory/Equipment

**Total Assets (A)**

**Liabilities:**

- Accounts Payable

**Total Liabilities (B)**

**Net Assets:**

- Net Assets - Beginning*
- Current Year’s Net Increase or Net Loss

**Net Assets - Ending (C)**

(*Net Assets-Beginning is the value of assets at the beginning of the 12-mo. reporting period. For new clubs, the value is .00. For existing clubs, the value is equal to the Net Assets-Ending (or Total Equity) from previous year’s 12-month reporting period.)*

**Total Liabilities and Net Assets [(B) + (C) = (A)]**

---

We hereby certify that the Annual Financial Report forms are complete and mathematically correct and include the Statement of Income and Expenses, the Statement of Financial Position, the Annual Group Property/Inventory Report, the Peer Review Cover Sheet, the Peer Review Report, and a copy of the last bank statement.

---

<table>
<thead>
<tr>
<th>Treasurer</th>
<th>Date</th>
<th>President</th>
<th>Date</th>
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<tbody>
<tr>
<td>Club/Group</td>
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<tr>
<th>Staff Chair</th>
<th>Date</th>
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</table>
# Annual Group Property/Inventory Report

<table>
<thead>
<tr>
<th>Date Acquired</th>
<th>Item Description (include Serial No.)</th>
<th>Purchase or Acquired Price</th>
<th>Storage Location</th>
<th>Notes</th>
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**TOTAL**

We hereby certify that this is a correct list of equipment/inventory with a value greater than or equal to $500 and any and all firearms (regardless of $ value) belonging to:

______________________________
Club/Group Name

(Attach additional sheets as necessary)

Treasurer

______________________________
Date

President

______________________________
Date

**NOTE:** Complete all EOY financial reports and send to the Staff Chair at the County Extension Office.

Items to be disposed of should be sent to the County Extension Office for proper disposal.

Revised 9-18-13
Peer Review of Group Financial Records: Cover Sheet

Master Gardener ☐  4-H ☐

County ___________________________ ☐ Jan 1 __________ - Dec 31 __________
☐ Oct 1 __________ - Sept 30 __________

Checking Account Number: ________________________________

Bank ___________________________ Address ________________________________

IRS Tax ID# (form SS-4) ___________________________ Audit Date __________________

Persons Authorized to sign on checking account:

Name ___________________________ Address ________________________________

Name ___________________________ Address ________________________________

Bank records are in the possession of:

Name ___________________________ Address ________________________________

NOTE: Attach copy of the year-end bank statement.

Note: Send copy to Staff Chair at County Extension Office with end of year financial reports.
Peer Review of Group Financial Records: Report

Master Gardener □ 4-H □

☐ Jan 1 ____________ - Dec 31 ____________
☐ Oct 1 ____________ - Sept 30 ____________

☐ Group budget and any addendums
☐ Canceled checks and deposit slips
☐ Treasurer’s ledger reports
☐ Receipts for all income
☐ Bank statements
☐ Bills for all expenses
☐ Year-end financial report
☐ Inventory records
☐ Group cash handling procedures

The Review Committee found the following conditions:

___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________

The Review Committee makes the following recommendations:

___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________

This certifies that the Review Committee has reviewed the record keeping and financial balances and finds them:

☐ In order;
☐ In order upon implementation of recommendation;
☐ Requiring further review and action.

___________________________________________________________________________
Signatures of Review Committee Printed Name
Address ____________________________________________

___________________________________________________________________________
Signatures of Review Committee Printed Name
Address ____________________________________________

Note: Attach copy of the year-end bank statement.  Send copy to Staff Chair at County Extension Office with end of year financial reports.
WHAT IS 4-H WORK?

4-H work is that part of the program of the Cooperative Extension Service of the University of Arkansas which serves youth. Young people between the ages of 5 and 19 organize themselves into a 4-H club with their own officers, adult leaders, and local programs. The primary purpose of 4-H work is to develop in boys and girls leadership, initiative, citizenship, and character, and to teach them certain subject matter.

THE 4-H CLUB 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.

THE 4-H CLUB MOTTO

To Make the Best Better

THE 4-H CLUB EMBLEM

The 4-H emblem is a four-leaf clover with the letter “H” on each leaf.
The four “H’s” stand for Head, Heart, Hands, and Health.

THE 4-H CLUB COLORS

GREEN: Nature’s most common color is emblematic of springtime, life, and youth.

WHITE: Symbolizes purity and high ideals.

This publication was provided to you through the Cooperative Extension Service of the University of Arkansas, represented in your county by your county Extension agents.