

Treasurer's Book Submitted for Judging by August 15th

Contents

Cover

Title Page (including the name of the Treasurer)

Table of Contents

(Tabs Should Separate the Remaining Components)

Tab 1: Budget

From the beginning of the year. Should be signed by president, treasurer and Community Club Leader.

Tabs 2-13: Monthly Financial Reports

Each month should include the monthly financial report (**Form 6.1**) and a copy of that month's bank statement. There should be evidence that the account was balanced.

Tab 14: Year End

Should include evidence of the peer review, inventory and annual financial report (Forms 6.2, 6.3, 8.5 and 8.6)

Form 8.3 4-H Club Budget

4-H CLUB BUDGET

Club Name: _____

July 1, _____ to June 30, _____

Total Opening Balance \$ _____

ESTIMATED INCOME (SOURCE, USE, PURPOSE)	BUDGETED		ACTUAL	
PROJECTS (SUB-ACCOUNTS)				

Total Income \$ _____ \$ _____

ESTIMATED EXPENSES (DESCRIBE)	BUDGETED		ACTUAL	
PROJECTS (SUB-ACCOUNTS)				

Total Expenses \$ _____ \$ _____

Closing Balance \$ _____ \$ _____

We certify that this budget was approved by the club members on (date): _____

4-H Club President's Signature: _____ Treasurer's Signature: _____

4-H Club Leader's Signature: _____

Form 8.4 Checkbook Balancing

CHECKBOOK BALANCING FORM					
OUTSTANDING DEPOSITS (Not included in your statement)		OUTSTANDING CHECKS (Not included in your statement)		STEPS:	
DATE	AMOUNT	CHECK #	AMOUNT		
				1. Ending balance from your bank statement	
				\$ _____	
				2. Add total outstanding deposits	
				+ _____	
				3. Subtract total outstanding checks	
				- _____	
				4. Subtract bank fees	
				- _____	
				5. Add interest earned	
				+ _____	
				6. New balance (Should equal checkbook balance)	
				\$ _____	

4-H CLUB MONTHLY REPORT

Club Name: _____

Location: _____

Month: _____

Total Opening Balance \$ _____

INCOME (SOURCE, USE, PURPOSE)	AMOUNT	
PROJECTS (SUB-ACCOUNTS)		

Total Income \$ _____

EXPENSES (DESCRIBE)	AMOUNT	
PROJECTS (SUB-ACCOUNTS)		

Total Expenses \$ _____

Closing Balance \$ _____

Form 6.2 Annual Inventory Report

ANNUAL INVENTORY REPORT

Club Name: _____ Date: _____
 Location: _____

Date Acquired	Item and Description (Include Serial Number)	Dollar Value	Storage Location	Disposal (Date Disposed)

Total Inventory Value \$ _____

Form 8.5 Year-End 4-H Club Peer Review Report

Year-End Due Date:

Club/Unit: _____ Audit Date: _____
 Checking Account #: _____ IRS Tax ID # (form SS-4): _____
 Savings Account #: _____
 Bank Name: _____ Bank Address: _____

Persons authorized to sign on checking account:

Our bank records are in the possession of: _____

4-H CLUB PEER REVIEW COMMITTEE

The peer review committee should be comprised of two or more people with at least one over 18 years of age. Committee members should not include the treasurer, relatives of the treasurer, or anyone who has authority to sign checks.

PROCEDURES FOR 4-H CLUB PEER REVIEW COMMITTEE

1. Check each month's reconciled bank statement and cancelled checks. If the treasurer found differences during the month, ask what was done to make corrections. Verify that two authorized members or volunteers signed all checks. Verify that the person who signed the reimbursements is not related to the treasurer.
2. Check the ledger entries and make sure that the entries are complete and up-to-date. Compare the ledger postings to checks, bills, receipts and deposits. If discrepancies are found, ask the treasurer to explain.
3. Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank by examining the bank statement to make sure the voided check number is not listed.
4. Total all money (cash and checks) received. Receipts must be written for all funds collected. Verify that receipts are in numerical sequence and that all funds are listed on the ledger.
5. Total all deposits made to the bank account. The total should equal the total of all funds received as recorded in the ledger and receipt book.
6. Total all money spent. Verify that a written bill or receipt is on file for each expense. Verify that all expenses were paid by check and not in cash.
7. Look at the Annual Financial Report. Verify that the expense and deposit amounts listed agree with the amounts in the treasurer's ledger reports, the totals in the check register, receipt book, and the bank statements.
8. Check the end of year balance. Verify that the treasurer's total balance at the beginning of the year, plus all funds received, minus all expenditures, equals the treasurer's end of year balance.

Bank balance at the beginning of the year:	_____
(+) All funds received	_____
(-) All expenses	_____
(=) Current Balance	_____

9. IRS Income Report. File a tax report Form 990 or 990-N with the IRS.
10. Examine the unit's inventory sheet and be sure that a letter or receipt is on file for each gift received, documenting the donor, date received, and value. Be sure that items purchased during the year for over \$100 were added to the inventory.

Form 8.6 Year-End 4-H Club Peer Review Checklist

- | | |
|--|--|
| <input type="checkbox"/> 4-H Club budget (proposed, approved, actual, and addendums) | <input type="checkbox"/> Check Request Forms (attach receipts) |
| <input type="checkbox"/> Monthly club ledger reports (completed) | <input type="checkbox"/> Inventory report |
| <input type="checkbox"/> Reconciled bank statements | <input type="checkbox"/> Annual financial report (through June 30) |
| <input type="checkbox"/> Cancelled and voided checks & deposit slips | <input type="checkbox"/> Club mid-year and year-end audit report |
| <input type="checkbox"/> Receipts for all income | <input type="checkbox"/> On-line annual financial report |
| <input type="checkbox"/> Fundraising proposals | |

The peer review committee found the following:

Recommendations:

This certifies that the audit/peer review committee has reviewed the financial records and finds them:	
<input type="checkbox"/> In order	
<input type="checkbox"/> In order upon implementation of the recommendations	
<input type="checkbox"/> Requiring further review and action	
Signatures of peer review committee:	
_____	_____
_____	_____

Form 6.3 Annual Financial Report

ANNUAL FINANCIAL REPORT

July 1, _____ to June 30, _____

County: _____ Treasurer Name: _____

Club Name: _____ Treasurer Phone: _____

EIN: _____ Treasurer Email: _____

Bank Account (Complete a separate Form 6.3 for each account)

Checking Savings Other

Bank Name: _____ Last 4 Digits of Account Number : _____

Balance at the end of the previous year: \$ _____

MONTH	TOTAL INCOME	TOTAL EXPENSES	= BALANCE
July			
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
TOTAL FOR THE YEAR	\$ _____	\$ _____	\$ _____
<i>Please attach any comments to an additional page.</i>		Inventory Total Value	\$ _____