

# 4-H TREASURER'S REPORTS

Treasurer's Binder must include:

' 4-H Club Budget      ' Monthly Treasurer's Ledgers      ' Annual Financial Report      ' Annual Inventory  
Report  
' Bank Statements      ' Canceled Checks      ' Check Register      ' Receipts-Income/Expenses

4-H CLUB/UNIT: \_\_\_\_\_

In: \_\_\_\_\_ County, California

Fiscal Year: July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_

TREASURER: \_\_\_\_\_

PRESIDENT: \_\_\_\_\_

COMMUNITY CLUB LEADER: \_\_\_\_\_

TREASURER ADVISOR: \_\_\_\_\_

CHECKING ACCOUNT #: \_\_\_\_\_

NAME OF BANK: \_\_\_\_\_

# CLUB/UNIT BUDGET

Club/Unit: \_\_\_\_\_ July 1, \_\_\_\_\_ To June 30, \_\_\_\_\_

BEGINNING BALANCE \$ \_\_\_\_\_

ESTIMATED INCOME (Source, Use, Purpose)	AMOUNT	
(Sub-Accounts: project groups, events)		

Total Estimated Income

\$

PROPOSED EXPENSES (Describe)	AMOUNT	
(Sub-Accounts: project groups, events)		
Total Estimated Expense	\$	
Estimated Closing Balance	\$	

We certify that this budget was approved by the club/unit meeting on (date) \_\_\_\_\_

Treasurer/Community Club Leader Initials: \_\_\_\_\_

# LEDGER REPORT (Page 1 of 2)

Club/Unit: \_\_\_\_\_ Month/Year of \_\_\_\_\_

OPENING ACCOUNT BALANCE \$ \_\_\_\_\_

PLUS INCOME DEPOSITS + \_\_\_\_\_

LESS TOTAL EXPENSES - \_\_\_\_\_

CLOSING ACCOUNT BALANCE = \_\_\_\_\_

## INCOME

DATE	RECEIPT	FROM	PURPOSE	SUB ACCT #	AMOUNT	
TOTAL INCOME FOR MONTH						

## EXPENSES

DATE	CHECK#	TO	PURPOSE	SUB ACCT #	AMOUNT	
TOTAL EXPENSES FOR MONTH						

KEEP WITH THIS PAGE: ' Bank Statements ' Receipts for Income ' Canceled Checks ' Expense Receipts

LEDGER REPORT: SUB-ACCOUNTS (Page 2 of 2)

Club/Unit: \_\_\_\_\_ Month/Year of \_\_\_\_\_

					BEGINNING BALANCE	
SUB-ACCOUNT						
DATE	RECEIPT	INCOME FROM	AMOUNT		BALANCE	
	#					
DATE	CHECK#	EXPENSE DESCRIPTION	AMOUNT		BALANCE	
ENDING BALANCE						

					BEGINNING BALANCE	
SUB-ACCOUNT						
DATE	RECEIPT	INCOME FROM	AMOUNT		BALANCE	
	#					
DATE	CHECK#	EXPENSE DESCRIPTION	AMOUNT		BALANCE	
ENDING BALANCE						

					BEGINNING BALANCE	
SUB-ACCOUNT						
DATE	RECEIPT	INCOME FROM	AMOUNT		BALANCE	
	#					
DATE	CHECK#	EXPENSE DESCRIPTION	AMOUNT		BALANCE	
ENDING BALANCE						

# ANNUAL FINANCIAL REPORT

Club/Unit: \_\_\_\_\_ Fiscal Year: July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_

Balance at end of  
Previous year

\$ \_\_\_\_\_

MONTH	TOTAL INCOME	-TOTAL EXPENSES	=BALANCE
July			
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
<b>TOTAL FOR YEAR</b>	\$ _____	\$ _____	

(Balance at end of previous year + total income for year

- total expenses for year )

**=YEAR END BALANCE**

\$ \_\_\_\_\_

This is to certify that the foregoing is a correct statement of income and expenses:

Signed:

\_\_\_\_\_  
Community Club Leader

\_\_\_\_\_  
Treasurer

Date: \_\_\_\_\_

# ANNUAL INVENTORY REPORT

Club/Unit: \_\_\_\_\_ Fiscal Year: July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_

DATE ACQUIRED	ITEM & DESCRIPTION (Include ID #)	\$ VALUE	STORAGE LOCATION	DATE DISPOSED

This certifies that the foregoing is a correct statement of club/unit inventory.

Signed:

\_\_\_\_\_  
Community Club Leader

\_\_\_\_\_  
Treasurer

Date: \_\_\_\_\_

\_\_\_\_\_

# AUDIT REPORT (Page 1 of 2)

Club/Unit: \_\_\_\_\_ Year: July 1, \_\_\_\_\_ - June 30, \_\_\_\_\_

Checking Account Number \_\_\_\_\_

Bank \_\_\_\_\_ Address \_\_\_\_\_

IRS Tax ID# (Form SS-4) \_\_\_\_\_ Audit Date \_\_\_\_\_

Persons authorized to sign on checking account:

\_\_\_\_\_

\_\_\_\_\_

Our bank records are in the possession of: \_\_\_\_\_

## AUDIT COMMITTEE

The audit committee is comprised of two leaders and two members. Committee members should not have familial or financial relationships to the treasurer.

## PROCEDURES FOR AUDIT COMMITTEE

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 bank account. This total should equal the total of all funds received, unless treasurer's ledger reports show that some funds were retained as petty cash.
5. Total all expenditures. Verify that a written bill is on file for each expenditure. Verify that all expenditures were paid by check, not in cash.
6. Examine the Annual Financial Report. Verify that the amounts listed agree with the amounts in the treasurer's ledger reports, the totals in the check register and the bank statements.
7. The treasurer's total balance at the beginning of the year (bank balance plus petty cash), plus all funds received, minus all expenditures, must equal the treasurer's total balance at the end of the year (bank balance plus petty cash).
8. Examine the club inventory sheet and make sure that a letter or receipt is on file for each gift received, documenting donor, date, and worth.

# A U D I T   R E P O R T (Page 2 of 2)

## AUDIT COMMITTEE REVIEW CHECKLIST:

- |                                     |                                     |
|-------------------------------------|-------------------------------------|
| ' Club/Unit budget and any addendum | ' 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                 |

The audit committee found the following conditions:

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The audit committee makes the following recommendations:

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This certifies that the audit committee has reviewed the record keeping and financial balances and finds them:

(Check one box)

- ' in order;
- ' in order upon implementation of recommendation;
- ' requiring further review and action.

Signatures of auditing committee:

_____	_____
_____	_____