

2016-'17
DODGE COUNTY 4-H
4-H Treasurer Guidelines & Information for Completing the Annual Financial Report

Please follow these guidelines when recording your financial transactions.
If you have revenue or expenditures that may not fit in the categories listed,
please call Marie Witzel at (920)-386-3790.

FUNDS RECEIVED REGISTER (pink form)

It's important to place funds received in one of the categories below. The other category should not be used to lump all funds that you are unsure of where they belong.

- **Fund Raising** – money received for a product or service delivered by the club or group (*Examples – funds club receives for selling pizzas, food sales, auction food stands, bake sales, candy bars, car wash, etc.*) This is fund-raising done by your club, not by the county.
- **Member Dues** – Money collected from members for participating in the group. This allows youth to be a member and have the right to vote. Dues are for the benefit of the member. The income can be used for member participation in educational and recreational programs as well as covering any county enrollment fees, extra project fees. Members vote on the amount of dues and how all 4-H club or group funds are used. This amount should normally equal the amount of the expenses for **Member Dues** category on the *Funds Disbursed Register* (yellow form).
- **Donations** – This includes funds given to the group for a specific purpose or experience but the member or volunteer receiving the benefits of the money given is not directly related or connected to the donor. This item includes grants, donations and bequests from any source without the expectation of a specific or named individual receiving some type of benefit. (*Examples: special emphasis grants, endowment fund grants, memorials received.*)
- **Investment Income** – This category includes any interest earned from a bank account, endowment fund, trust fund or any other investment. Interest earned that is allowed to roll over into the principle on an investment must be reported in this line. Interest is recorded in the year it is credited (deposited) to your account.
- **Income from Youth Development Services** – Money collected for member participation in a youth development experience. Benefits are for specific members. There is a connection between the person giving the money (such as a parent, guardian or relative) and the recipient of the experiences. Fair premiums that the club or group receives would also be recorded in this line item. (*Examples: registration fees for field trips, project learning days, 4-H camps, Fair Planter, Fair Booth, Herdsmanship awards, etc.*)

If t-shirts are being sold only to program participants or included in the program fee, then the income and disbursement should be documented under Youth Development Services. If t-shirts are being sold to any individual as a fundraiser, they must be accounted for under Fundraising for both *Funds Received* and *Funds Disbursed*.

- **Other Income** This will be used for pass through items (where the club collects the money and pays it out again). (*Examples: county fish fry tickets, youth fair exhibitor fees, parent/leader passes, In & Out transfers to/from savings, etc.*) This total should usually equal the amount of **Other Expenses** on the *Funds Disbursed Register* (yellow form).
- **NSF Check & Fee** Put on as disbursed money out (because bank took money)(returned check that was deposited) also on Deposit sheet when made good.

(OVER)

FUNDS DISBURSED REGISTER (yellow form)

It's important to place your disbursements in one of the categories below. The other category should not be used to lump all expenses that you are unsure of where they belong.

- **Fund Raising Expenses** – Expenditures incurred related to club/group fundraisers.
- **Educational Expenses** – Money paid for educational programs at club meetings would go here and if the club pays a portion of camp or trip fees for their members. (*Examples: ME trips, summer camp, meeting speaker thank you's, etc.*)
- **Member Dues** – Member enrollment fees and extra project fees. This amount should normally equal the amount of income for **Member Dues** category on the *Funds Received Register* (pink form).
- **Community Service Expenses** – Expenditures related to the club/group community service efforts. This also includes donations or memorials given by your club/group for a specific cause. (*Examples: silent auction items, fish pond donations, family picnic prizes, supplies for community service projects, Human Society donation, Endowment Fund memorials, additional tickets for Community Builders Banquet, etc.*)
- **Club Activities and Meeting Expenses**
 - Expenditures related to club/group recreation. (*Examples: Club sledding, skiing, bowling, etc.*)
 - Expenses related to club meetings or other club activities. (*Example: club achievement expenses, food and refreshments for club functions, club planter, etc.*)
 - Expenses related to operating the club. (*Examples: bank service charges, check fees, etc.*)
- **Other Expenses** – This will be used for pass through items. (*Examples: county fish fry tickets, youth fair exhibitor fees, parent/leader passes, In & Out transfers to/from savings, etc.*) This total should usually equal the amount of **Other Income** on the *Funds Received Register* (pink form).

YEAR END BALANCING

1. Total all the columns on the *Funds Received Register* (pink form) and the *Funds Disbursed Register* (yellow form). Then add across the total of the columns in each *Register* to arrive at the Grand Total for *Funds Received* **and** the Grand Total for *Funds Disbursed*.
2. Complete *Year End Checkbook Reconciliation Form*.
 - ✓ The beginning balance is your checkbook balance of as July 1, 2016. (This balance should match your ending balance reported on the prior year's charter, June 30, 2016.)
 - ✓ The ending balance is your checkbook balance of June 30, 2017. (This balance should be reconciled with the bank statements for the time period ending June 30, 2017.)
3. *4-H Club or Group Annual Financial Report* –
 - ✓ Carry your reconciled bank balances from the *Year End Checkbook Reconciliation Form* forward to this report.
 - ✓ Carry your column totals from the *Funds Received Register* (pink form) and the *Funds Disbursed Register* (yellow form) to this report.
 - ✓ On the Annual Financial Report Form, take the beginning balance (July 1, 2016) Total Funds, add the Total Funds Received, subtract Total Funds Disbursed. This amount must equal the reconciled ending balance (June 30, 2017) Total Funds.
4. Local Club/Group Audit – Follow the guidelines on page 2 of the *4-H Club/Group Annual Financial Report*.
Important Note: Auditors cannot include anyone who has authority to sign checks for your club nor a relative of anyone who has authority to sign checks.
5. Bring the completed Treasurer's Binder (including all of the above forms), all bank statements for the entire 4-H year, and the checkbook register to the UW-Extension Office by the requested deadline.

Source: 4-H Clubs and Groups Annual Financial Report and Annual Accounting Form FAQs for Advising and Reviewing Charter

Financial Documents from 4-H Clubs and Groups available at <http://www.uwex.edu/ces/4h/resources/policies/documents/AnnualFinancialReportAnnualAccountingReportFAQ92311FNL.pdf>

Adopted for use by Sally Schoenike, Dodge County 4-H Youth Development Agent, 2013
from Deb Muellendorf, Lincoln County 4-H Youth Development Agent.