

WALLA WALLA COUNTY 4-H CLUB

FINANCIAL SUMMARY REPORT

Reporting for 4-H Year: October 1, 20__ to September 30, 20__

Tax ID# (EIN) _____ County _____

Club/Group _____

General Club Leaders Name _____

Mailing Address _____

City _____ State _____ Zip _____

Phone Number _____ Contact email _____

Bank Name and Branch _____

Account # (Checking) _____ (Savings) _____

	CHECKING	SAVINGS	INVESTMENTS
Beginning Balance			
Total Income			
Total Expenses			
Ending Balance			

Date IRS Form 990 filed _____, 20__

Treasurer's Signature _____

Treasurer's Name (printed) _____

Leader's Signature _____

Leader's Name (printed) _____

Date Peer Review Completed _____, 20__

Peer Review Committee Chair's Signature _____

Peer Review Committee Chair's Name (printed) _____

Date received in county 4-H Extension office _____, 20__

Attach list of equipment or other assets the club/group/council owns (include date acquired and current value.)

**This form is due in the county 4-H Extension Office
By December 1 of current 4-H year**

Fundraiser Information

Description of fundraiser: _____ Amount collected: _____ Amount spent from club account: _____ Amount spent from cash (not recommended): _____ Net amount raised: _____ How funds were spent: _____
Description of fundraiser: _____ Amount collected: _____ Amount spent from club account: _____ Amount spent from cash (not recommended): _____ Net amount raised: _____ How funds were spent: _____
Description of fundraiser: _____ Amount collected: _____ Amount spent from club account: _____ Amount spent from cash (not recommended): _____ Net amount raised: _____ How funds were spent: _____

If your group had more than 3 fundraisers, please attach an additional paper with the above information for each.

List any Donors

Donors: List donors who have contributed \$100 or greater or have contributed assets valued at \$100 or greater.

Donor's Name	Value	Purpose of Donation



WSU Extension programs and employment are available to all without discrimination. Evidence of non-compliance may be reported through your local WSU Extension office. Revised September 2013.

The Washington State 4-H Program requires that each club submit an annual financial summary and peer review form. More information on completing the summary and the peer report may be found in the "4-H Youth Development Treasurer's Book" (C0231) and the "Leader's Guide to the Treasurer's Book" (C1059).

A peer review committee is comprised of two adult volunteers and two club members. Committee members should not include the Treasurer, relatives of the Treasurer, or anyone who has authority to sign checks. (If a group is too small to meet this requirement, contact the Extension office or ask for assistance from another 4-H club in the county.)

- **The club treasurer should complete the financial summary on the reverse side.**
- **The peer review committee should complete and sign the Peer Review Committee Report. The form in Appendix A (attached and also in the 4-H Leader's Guide to the Treasurer's Book – C1059, pages 25-26) should be used as an outline to conduct the peer review.**
- **Submit forms to the County Extension office by first business day of October.** (A copy of the IRS 990 form must be attached if one was completed.)

Peer Review Committee Report

Club name: _____

Reporting for Period: October 1, 20__ to September 30, 20__

(What the committee did and found)

Yes No

- ___ ___ Reviewed the annual financial report
- ___ ___ Reviewed the monthly financial reports
- ___ ___ Reviewed the check register/club ledger
- ___ ___ Reviewed the bank statements and checks
- ___ ___ Reviewed the club budget
- ___ ___ Reviewed the resolutions passed which authorize expenses
- ___ ___ The funds were found to be in balance and accounted for correctly.

The ending balance as of September 30, _____ is \$ _____

(Committee recommendations for future improvements)

(Signatures and dates of the committee members)

Signature (one)

Date

Signature (two)

Date

Signature (three)

Date

Signature (four)

Date

A PEER REVIEW OF THE BOOKS (Worksheet)

The financial reports of every club/group or organization should be reviewed and audited on a yearly basis as sound fiscal management practice. It should be a simple but careful check of how well the Treasurer and the group are handling funds. The President or Chair of the organization may appoint a Peer Review Committee. Make it a practice to always audit the books when transferring responsibility from one person to another for the protection of both parties involved. The purpose of an audit is to check procedures and accuracy of the accounts. It is not a check for fraud. However, fraud must be reported if found. The records should be clear and easily understandable.

4-H FINANCIAL PEER REVIEW FORM

Auditing period from October 1, _____ to September 30, _____

Club/Group Name _____

Treasurer's Name _____

Club/Group Leader's Name _____

Yes No

- | | | |
|-----|-----|---|
| ___ | ___ | 1. Does this group have funds? |
| ___ | ___ | 2. Are the group's funds on deposit at a bank? |
| ___ | ___ | 3. Have funds raised been reported and deposited appropriately? |
| ___ | ___ | 4. Does the bank statement balance agree with the balance in the Treasurer's Book? |
| ___ | ___ | 5. Have amounts received and amounts spent been promptly entered in the Treasurer's Book with the date and an explanation of the transaction? |
| ___ | ___ | 6. Have all checks been signed as required by two people, the Treasurer and one other, authorized by the club/unit? |
| ___ | ___ | 7. Are those two people from different families and not related? |
| ___ | ___ | 8. Have all disbursements and reimbursements been made by check? |
| ___ | ___ | 9. Have any checks been made payable to cash? |
| ___ | ___ | 10. Are all checks pre-numbered and pre-printed? |
| ___ | ___ | 11. Have any counter checks been used? |
| ___ | ___ | 12. Have all disbursements been properly documented? Supporting documents include evidence of purchase, receipt, and approval (club minutes). |
| ___ | ___ | 13. All such support documents are cancelled in a manner that assures they cannot be reused. |
| ___ | ___ | 14. No petty cash funds are used. |
| ___ | ___ | 15. Voided checks are organized and available for inspection. |
| ___ | ___ | 16. Printed pre-numbered receipt forms are properly used for receipt of cash. |
| ___ | ___ | 17. Restrictive endorsement, i.e., "for deposit only," is placed on incoming checks as soon as received. |
| ___ | ___ | 18. Duplicate copies of receipts for cash are maintained. |
| ___ | ___ | 19. Cash overages or shortages are properly recorded in books. |
| ___ | ___ | 20. Is cash safeguarded in the possession of individuals authorized to handle cash? |
| ___ | ___ | 22. Bank deposits are documented by deposit slip and entry in the check register. |
| ___ | ___ | 23. Checks returned by the bank for insufficient funds are controlled and a follow-up maintained. |
| ___ | ___ | 24. Monthly and year-end reports are provided by the Treasurer, and include account balances, receipts, expenditures, closing balances, and appropriate club minutes. |

