Arkansas Master Gardener Program

Money, Money, Money

Janet Carson
Extension Horticulture Specialist
Why Are We Making Changes?

1. Federal mandate for oversight of 4-H programs
2. State regulations & increased public scrutiny
3. Need for consistency in management and accounting across state
4. Master Gardeners and 4-H youth are key groups within UACES
5. Liability and Risk Reduction
UACES

Arms of UACES
Tax Exempt
Keep small bank account
State Volunteer Protection

Separate Legal Entities

Memorandums of Understanding

501 (c) (3)
4-H Foundations, and Extension Homemakers
Types Of Bank Accounts

Depository Accounts

Group Accounts
County Depository Accounts

- Local bank accounts for the County Extension Office.
- Used to make deposits of funds collected at the local level in support of CES activities/programs.
- Checks are written by the county office and signed by Staff Chair.
Group Bank Accounts

- Local bank accounts managed by a county Master Gardener group
- Used to collect small donations and proceeds of fund raising events
- Used to support small purchases to facilitate the operations of the MG program without having to get a CES check for every minor expenditure
Where can money be housed?

- County Depository Account – extension office—checks written by staff chair.
- Private Checking Account – checks written by MG treasurer
- ADC Account in Fayetteville
- Grant funds are housed at the state extension office, --checks written by financial services.
Types of Revenue

1. Programmatic Revenue (Public)
   – Connected to an educational program event or activity
     • Registration fees
     • Collections to pay for supplies or educational events
   – Part of delivering the MG program, even if organized and/or administered by volunteers

• **MUST** go in County Depository Account
Types of Revenue

2. Non-programmatic Revenue (Private)
   – Gifts (with no direct benefit to the donor)
   – Proceeds of \textit{purely} fundraising activities
   – Money collected for \textit{purely} social events
   – Dues and t-shirt sales

• Can go in private checking account or CES Depository Account
Types of Revenue are: Public or Private

Advanced MG Program - Public

Plant Sale - Private
Programmatic Funds (Public)

- Connected to a MG Educational Event or Activity
  - Deposit in County Depository Account or LRSO
  - Spend according to state laws
  - Manage and report according to UACES policies
  - Receipt from official UACES triplicate receipt book
Non-Programmatic Funds - Private

- Funds generated by activities **NOT** related to the delivery of CES programs, i.e. fundraising/social activities
- May be deposited in local Group Bank Accounts or County Depository Accounts
- Managed and reported according to UACES financial guidelines
# Master Gardeners

## Examples of Revenue

<table>
<thead>
<tr>
<th>Programmatic Funds - UACES Accounts</th>
<th>Non-Programmatic Funds - Group Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts / Donations / Memorials, if tax receipt IS Required</td>
<td>Gifts / Donations / Memorials, if NO tax receipt is required</td>
</tr>
<tr>
<td>Conference / Seminar Fees Collected</td>
<td>Bake Sales, Cookbook Sales, t-shirt sales</td>
</tr>
<tr>
<td>Registration Fees Collected for Training</td>
<td>Local Dues</td>
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<tr>
<td>Calendar Sales** (New Treatment)</td>
<td>Proceeds from Raffles</td>
</tr>
<tr>
<td>Garden Tour Fees Collected</td>
<td>Plant Sales</td>
</tr>
<tr>
<td>Collections to Pay for Workshop Supplies</td>
<td>Social Activity Fees Collected</td>
</tr>
<tr>
<td></td>
<td>Garden Tool Sales</td>
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<tr>
<td></td>
<td>Proceeds from Other Fundraising Activities</td>
</tr>
</tbody>
</table>
Expenses from County Depository Accounts

1. Registration fees
2. Master Gardener Leadership Conference
3. Payment of college scholarships
4. Any individually large expenditures
5. Any expenditure requiring a signed contract
## Examples of County Expenditures

<table>
<thead>
<tr>
<th>Payments from County Depository Accounts</th>
<th>Payments from Group Accounts (May also be from Depository Account)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstration Supplies for Workshops</td>
<td>“Cookies &amp; Punch”</td>
</tr>
<tr>
<td>Meals &amp; Refreshments for educational events (Requires FIN 214 &amp; List of registrants/attendees)</td>
<td>Meals &amp; Refreshments for group meetings &amp; social events</td>
</tr>
<tr>
<td>Master Gardener Conference</td>
<td>Awards</td>
</tr>
<tr>
<td>Scholarships</td>
<td>Social/Recreational Activity</td>
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<tr>
<td>MG Notebooks &amp; Curriculum</td>
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<tr>
<td>Expenditures Requiring a Contract</td>
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MG Bank Account Thresholds?

Revenue Thresholds
$5,000 per Activity / $10,000 Annually

Asset Thresholds
$5,000 Cash / $10,000 Total Assets
Why Account Thresholds?

Group funds are

- Handled by volunteers
- Are not subject to normal controls
- Not recorded in Banner (must meet materiality test)
  - There are ~ 900 clubs/groups

**Note:** Groups/Clubs with revenue/assets above these amounts may be reviewed by Associate Director for Finance and Administration to ensure compliance with these guidelines
Programmatic—Public funds

Izard County Event

Nevada – A time to till
GRANTS & CONTRACTS
Signing contracts/ grants

• For CES, that authority has been delegated to *Dr. Windham & Dr. Prewett*

• This includes authority to review, approve, and sign all
  
  – Applications for grants
  
  – Contracts for buses, rental facilities, etc.
  
  – Includes United Way & Community Foundations grants
If you sign a contract, grant application, etc., you may be taking *personal responsibility* for anything that goes wrong!
Contracting Authority

Includes authority to review, approve, and sign all

- Applications for grants
- Contracts for grants
- Purchase agreements
- Letters of support
- Etc.

... Even if no money changes hands!!
Grants and Sponsorships

• **Grant**
  – May be charitable or may be guided by a specific protocol or performance expectations.

• **Sponsorships**
  – Generally are gifts, but not always.
For Grant Applications - Finance 312

Internal Grant Approval Form

UofA
DIVISION OF AGRICULTURE
RESEARCH & EXTENSION
University of Arkansas System

FINANCE-312
7/11/2012

Project Title: ________________________________

Application Submitted Via Grants.gov?  □ Yes  □ No

Project Director/Principal Investigator: ________________________________

Sponsor: ________________________________  □ Prime  □ Sub-Award

□ Federal  □ State-AR  □ Private  □ Other (specify): ________________________________

Total Project Cost: __________________________  Sponsor Funds Requested: __________________________  Match: UACES  □ Other

Project Begin Date  __________________________  Project End Date  __________________________

Indirect Cost Rate Applicable (%): __________________________

Does the Application include funding for new personnel?  □ Yes  □ No

If so, has HR been contacted?  □ Yes  □ No  If yes, Who/When? __________________________

Will the Activity Generate Program Income?  □ Yes  □ No

Submission Due Date: __________________________
Grants & Contracts Documents

1. Do not use (or let others use) the Extension EIN without permission.
2. Agents and Volunteers CANNOT Sign!
3. When unsure whether gift or grant, complete Finance 312 and check with state office.
4. Questions or reporting related to gifts should be directed to developmentoffice@uaex.edu.
Examples Include:

- United Way
- Monsanto
- Community Foundations
- Greening of Arkansas
- Walmart Foundation
Grant Proceeds

- All money received from grants must come to the state office
- Checks must be made out in the name of CES
- A grant Fund # will be issued, so you can still spend the money, but with better tracking
Remember: Funds raised in the name of MG must be expended on MG.
Plant sales

- If only MG are selling, and you do no more than 3 sales per year
- NO SALES TAX needed
Plant Sales

• If you have 1 or more outside vendors, all must pay sales tax.
Sales Tax on Purchases

- All purchases made by MG Groups must include the payment of appropriate sales tax unless the items are to be resold to the public.
  - For these items, sales tax will be collected from the buyer.
Sales Tax & Special Events
Reporting Sales Tax

- If collecting sales tax, work with your county office.
- County office will send report and check to state office.

**Note:** Sales of tangible property/concessions at county fairs are exempt from state sales tax per Arkansas Gross Receipts Regulation GR-39

**Special Events have different procedures**
What is a Special Event?

- An event that “occurs at a single location on an irregular basis and where tangible personal property is sold”

  - If CES organizes the event and has an outside vendor (even just one) selling items, DF&A requires collection of sales tax, even from the hosting (4-H/MG) club or group

  - If only MG groups and/or 4-H clubs are participating (no outside vendors) – no special tax treatment is required

  - If MG group or 4-H clubs are a PARTICIPATING vendor – Sales tax on items sold should be collected and remitted to the organizer (If given a form to fill out)
Special Event Procedures

1. Staff Chair completes MISC 377 & emails to Director of FS at least 15 business days before the event

2. FS Director contacts DF&A - COUNTY PERSONNEL AND VOLUNTEERS ARE NOT AUTHORIZED TO CONTACT DF&A DIRECTLY

3. DF&A mails the Special Event packet to the Staff Chair

4. Staff Chair or designee distributes the daily vendor reporting forms and envelopes to each vendor, including MG group or 4-H club
Special Event Template

Cooperative Extension Service
Special Event Application Information

Name of event: __________________________

Group sponsoring event: □ 4-H  □ Master Gardeners  □ Other __________________________

Is this event in the city limits? □ Yes  □ No

Event Location/Address: __________________________

City: __________________________ State: _____ Zip Code: ______

Estimated number of vendors: ______

Event starting date: __________ Event ending date: __________

Staff Chair Name: __________________________ Phone number: (____) - ______

Mailing Address: __________________________

If you have questions or need additional information, please contact the Director of Financial Services at (501) 671-2045.

This form is to be completed by the Staff Chair and emailed to jyarbrough@uaex.edu at least 15 business days in advance of the event.
5. The Staff Chair or designee should have the vendor sign the Special Events Vendor Log (Template MISC 378)

6. Each vendor, including MG group or 4-H club, should submit their Daily Tax Report Schedule form in a sealed envelope (provided) and initial the Vendor Log

7. If a vendor fails to submit the daily reporting form, the refusal should be noted on the Vendor Log
## Vendor Log

<table>
<thead>
<tr>
<th>Event Date</th>
<th>Vendor Name</th>
<th>Vendor Contact Number</th>
<th>Vendor Address</th>
<th>Vendor Signature</th>
<th>Vendor Notes</th>
<th>Comments</th>
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</tbody>
</table>

A separate Vendor Log should be completed for each day of the sales event. The original Vendor Log should be mailed to DF&A and the County should keep a copy for their records.

The Arkansas Cooperative Extension Service offers its programs and services to all eligible persons, regardless of race, color, sex, gender identity, sexual orientation, national origin, religion, age, disability, or veteran status, regardless of sex, or any other legally protected status, and is an Affirmative Action/Equal Opportunity Employer.
Tax forms

• DFA will mail a packet to staff chair which will have instructions
• Forms must be passed out daily to all vendors
• Collected at the end of the day with money if they are turning it in.
If you are a vendor.

- Take a picture with your phone or camera so you have a copy!
Special Event Procedures

8. The sealed vendor envelopes and a copy of the Special Event Vendor Log should be mailed to DFA in the postage paid envelope as soon as possible.

9. The Staff Chair should keep the original Special Event Vendor Log for his/her files.

Note: We do not force vendors to complete the Daily Tax Report or to submit sales taxes. We are also not responsible for counting the money or calculating the appropriate sales tax.
Sales Tax on Sales

- Sales of goods or services to the public require the collection of sales tax unless LRSO directs differently – see table
- Volume sales are NOT exempt from sales tax
<table>
<thead>
<tr>
<th>Programmatic Funds</th>
<th>Collect Sales Tax*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bake Sales (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Calendar Sales</td>
<td>Yes</td>
</tr>
<tr>
<td>Clothing (unless sold to the public)</td>
<td>No</td>
</tr>
<tr>
<td>Conference/Seminar Fees Collected</td>
<td>No</td>
</tr>
<tr>
<td>Cookbook Sales</td>
<td>Yes</td>
</tr>
<tr>
<td>Garden Tool Sales</td>
<td>Yes</td>
</tr>
<tr>
<td>Garden Tour Fees Collected</td>
<td>No</td>
</tr>
<tr>
<td>Pecan Sales (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Plant Sales (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Pork Butts (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Training Registrations &amp; Fees Collected</td>
<td>No</td>
</tr>
</tbody>
</table>
Gift Reporting
Gift Reporting

- All donors should receive a thank you note (no matter the size of their gift)
- Common courtesy to donor
- If you were the donor, this would be something that you would want
- Donations of $250 or more must be reported – even if no receipt is requested
  - Special IRS rules apply
Cash Gifts Less than $250

- **Tax receipt requested** - must be deposited into a UACES bank account and reported to Development Office

- **Tax receipt not requested** - can be deposited into UACES bank account or a group bank account
Cash Gifts: $0 - $249.99 – Tax Receipt requested

- Tax receipt letter is sent by state development office.
- Money must be deposited in county deposit account.
Cash Gifts: $250+

- Mail to UACES Development Office:
  - One copy of check(s)
  - Letter from donor or other communication
  - Solicitation letter, proposal, etc.
Noncash Gifts (Gifts-in-Kind)

• Documentation is required.
  – Donors must have tax receipt.
  – IRS has Form 8283 (and Form 8282).
  – Donor should complete Noncash Gift form.

• Receipting protocol is same as for cash gifts, with copies to UACES Development Office
Non-Cash Gifts

- Tangible items that are directly used or consumed in a sanctioned project or educational outreach effort
- Includes plants, seed, soil, food, supplies and equipment, books or other printed resources, etc.
- For these guidelines, non-cash gifts also include capital gifts such as equipment, buildings, and real estate
Raffles

Request to Conduct Raffle

Submit at least 30 days prior to start of raffle.

1. Who is conducting the raffle? (Example: Shooting Stars 4-H Club, County 76 Master Gardeners, etc.)

2. When is the raffle to be held—when will the tickets be sold and when will the drawing be conducted?

3. What item is being raffled?

4. How is the item to be raffled being acquired, i.e. purchased, donated, constructed, etc.?

5. In what account will the proceeds be deposited (county depository, club account, etc.)?

6. How will the proceeds of the raffle be used?

Rules:

1. All raffle tickets must be sequentially numbered, and a log must be kept of the number of tickets sold at each raffle and the ticket numbers used.

2. No person may be compensated for organizing, promoting, conducting, or otherwise administering a charitable raffle event. All of these functions shall be performed by Extension employees and/or volunteers.

3. No person under the age of eighteen (18) years of age may participate in raffles.

4. No EHC raffles are to be held using the Extension license.

5. All expenses and receipts must be reported. All receipts and other documentation must be maintained in the county office for four years after the raffle.

6. A Financial Disclosure Schedule on Raffles—your county report is due to my office by May 15, so a statewide report can be sent to the Arkansas Department of Finance and Administration by June 1.

I understand that the financial aspects of this raffle will be reported to the Office of the CFO no later than May 15th. I further understand that failure to do so may result in the inability of my county clubs and/or office to conduct raffles in the future.

____________________________
Staff Chair / Unit Supervisor Date

Approved:

____________________________
Associate Director-Finance & Administration Date
Raffles – State Rules

• Raffle tickets may be sold:
  – At the authorized premises of the licensed organization or
  – Off the authorized premises if the tickets are sold by uncompensated volunteers of the organization
  – No raffle ticket shall be sold through the mail or through the internet, e-mail, fax, telephone or any other remote or electronic means
Raffles – CES Rules

- Failure to report timely and accurately causes the state report to be inaccurate and jeopardizes the raffle license for the entire organization

- If you don’t submit your completed, accurate raffle report by **May 15**, your county could lose raffle privileges for one year
Don’t forget . . .

Request to Conduct Raffle
Submit at least 15 days prior to start of raffle.

1. Who is conducting the raffle? (Example: Shooting Stars 4-H Club, County 76 Master Gardeners, etc.)

2. When is the raffle to be held—when will the tickets be sold and when will the drawing be conducted?

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3. No person under the age of eighteen (18) years of age may purchase a raffle ticket.

4. No EHC raffles are to be held using the Extension license.

5. All expenses and receipts must be reported. All receipts and other documentation must be maintained in the county office for four years after the raffle.

6. Financial Disclosure Schedules on Raffles—each county that conducts a raffle is required to submit this report. It is due to the office of the Associate Director for Finance & Administration by May 15, so a statewide report can be sent to the Arkansas Department of Finance and Administration by June 1.

I understand that the financial aspects of this raffle will be reported to the Office of the CFO no later than May 15th. I further understand that failure to do so may result in the inability of my county clubs and/or office to conduct raffles in the future.

_________________________________________  ______________________________
Staff Chair / Unit Supervisor          Date
# Annual Raffle Report

For the Period May 1, 20____ - April 30, 20____

<table>
<thead>
<tr>
<th>Month</th>
<th>B Gross Receipts</th>
<th>C Cost of Prize</th>
<th>D Adjusted Gross Receipts</th>
<th>E Allowable Expenses</th>
<th>F Net Receipts</th>
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<tbody>
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<td>May 20</td>
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<td>June 20</td>
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<td>October-20</td>
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<td>February-20</td>
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<td>March-20</td>
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<td>April-20</td>
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</table>

**NOTE:** The formulas for Adjusted Gross Receipts (D) and Net Receipts (F) have been inserted in the worksheet and will fill automatically.

**County/Dept. Name** ____________________________________________________

**ORG/FUND #, if applicable** ____________________________________________

If any information on Request to Conduct Raffle forms changed, i.e., purchased prize that was going to be donated, used proceeds for a different purpose, etc., explain below:

______________________________

**Completed By** ______________________________________________________

**Date Completed** ____________________________________________________

Approved by Staff Chair / Unit Supervisor

**Date Approved:** ____________________________________________________
End of Year Reporting

Master Gardener Reports are due in March 31
Reporting from Jan - December
http://www.uaex.edu/yard-garden/master-gardeners/resources.aspx
End of Year Financial Reports

- End-of-year financial reports are to report transactions processed through the group’s private bank account.

- Do not include any transactions processed through the county depository or any other bank account or any account balances for those accounts.
What is Required?

For all groups with a private bank account, the following reports are required:

1) Statement of Income and Expenses
2) Statement of Financial Position
3) Annual Group Property-Inventory Report
4) Peer Review of Group Financial Records: Cover
6) Copy of bank statement for the period end
Tips For Year End Reports

- Peer Review
- Inventory
- EIN
- Appropriate Signatures

Note: Groups with no Local Checking Account still need to Report
For all groups **without a private bank account**, the following reports are required:

1) Statement of Financial Position
2) Annual Group Property-Inventory Report
Excel Forms vs. Printable Version (PDF)

There are two versions of the following forms on the Information for Clubs web page:

• Statement of Income and Expenses
• Statement of Financial Position
• Annual Group Property-Inventory Report

• You can use the Excel forms which include formulas to calculate many of the totals for you.

• Or if you prefer to print out the forms and write in the information and totals, you can use the PDF version.
Financial Reporting Period

- Active Master Gardeners programs are to report from January 1\textsuperscript{st} through December 31\textsuperscript{st} each year.
- Due into the state office March 31\textsuperscript{st}
Due Dates and Where to Send

• You must complete, sign, and date the end-of-year financial reports within a reasonable amount of time after the end of the financial reporting period and send them to the staff chair at the county Extension office for review.

• Reports are due within 90 days of the end of the financial reporting period from the staff chair to the Associate Director for Finance and Administration.

• MG – Reports are due at the LRSO by March 31st
### Sample: Statement of Income and Expenses

**ANNUAL FINANCIAL REPORT  Page 1 of 3**

**Statement of Income and Expenses**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
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</table>

- **County:** Sample County
- **Club/Group:** Sample County 4-H Club

**Income:**

- Summarize by source and amount:
  - Concession Stand Sales: $500.00
  - Contributions: $200.00
  - Additional Income: $0.00
  - Additional Income: $0.00
  - Additional Income: $0.00
  - Additional Income: $0.00

**Total Income (A):** $700.00

**Expenses:**

- Summarize by source and amount:
  - Booth Rental: $50.00
  - Meeting Expenses: $100.00
  - Additional Expenses: $0.00
  - Additional Expenses: $0.00
  - Additional Expenses: $0.00
  - Additional Expenses: $0.00

**Total Expenses (B):** $150.00

**Net Increase or Net Loss (C):** [(A) - (B) = (C)]

Net Increase or Net Loss: $550.00

**NOTE:** Complete all 4-H financial reports and send to the Staff Chair at the County Extension Office.
The Statement of Financial Position is a “snapshot” of the group’s financial position at a specific point in time, i.e., on the last day of the financial reporting period.

- Master Gardeners December 31st
## Statement of Financial Position

**County:** Sample County  
**Year End as of:** 9/30/2012  
**Club/Group:** Sample County 4-H Club

### Assets:
- Cash and/or Checking Account: $388.00
- Inventory/Equipment - Trailer: $57.00

**Total Assets (A):** $445.00

### Liabilities:
- Accounts Payable: $0.00

**Total Liabilities (B):** $0.00

### Net Assets:
- Net Assets - Beginning*: $340.00
- Current Year’s Net Increase or Net Loss: $50.00

**Net Assets - Ending (C):** $390.00

*(Net Assets - Beginning is the value of assets at the beginning of the 12-mo. reporting period. For new clubs, the value is $0.00. For existing clubs, the value is equal to the Net Assets - Ending (or Total Equity) from the previous year’s 12-mo. reporting period.)*

**Total Liabilities and Net Assets:** $445.00

---

We hereby certify that the Annual Financial Report form is complete and mathematically correct and includes the Statement of Income and Expenses, the Statement of Financial Position, the Annual Group Property/Inventory Report, the Poor Review Cover Sheet, the Poor 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>
</tr>
</thead>
<tbody>
<tr>
<td>Club/Group</td>
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</tbody>
</table>
Annual Group Property-Inventory Report

The Annual Group Property-Inventory Report is to record all individual inventory or equipment items valued at $500.00 or more.

Active groups that do not have any equipment or inventory meeting the above criteria are still required to submit a report.

**Do not** submit a blank report. Write or type “no inventory” or “zero inventory” under the Item Description, sign and date the form.
Sample: 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>
</tr>
</thead>
<tbody>
<tr>
<td>5/22/2009</td>
<td>Rifle (serial number xxxxxxx)</td>
<td>400.00</td>
<td>Co Extension Office</td>
<td></td>
</tr>
<tr>
<td>9/10/2010</td>
<td>Archery bow (serial xxxxxxx)</td>
<td>250.00</td>
<td>Co Extension Office</td>
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</tr>
<tr>
<td>8/31/2012</td>
<td>Trailer (serial number xxxxxx)</td>
<td>577.00</td>
<td>Co Extension Office</td>
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</tbody>
</table>

**TOTAL** $1,207.00

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:

Sample County 4-H Club
Club/Group Name

(Attach additional sheets as necessary)

Treasurer: ________________________________ Date: ________________

President: ________________________________ Date: ________________

NOTE: Complete within 60 days after financial year end and send copy to the County Extension Office.

Items to be disposed of should be sent to the County Extension Office for proper disposal.
Peer Review of Group Financial Records

Guidelines for the Peer Review Committee:

• 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.
Once completed, sign, date, and forward the required end-of-year financial reports to the staff chair at the county Extension office.

The staff chair will review and, once approved, will sign the reports and send them to the LRSO at the following address:

Associate Director for Finance and Administration  
U of A – Division of Agriculture  
Cooperative Extension Service  
2301 South University Avenue  
Little Rock, AR  72204

Due NO LATER than March 31.
If you have Questions—Call or:

- [http://uaex.edu/about-extension/associate-director-finance-administration/club-information.aspx](http://uaex.edu/about-extension/associate-director-finance-administration/club-information.aspx)
Questions?