Michigan 4-H Group Annual Financial Summary Report Form for Groups with Funds (financial account(s) or cash)

Your county 4-H staff can accept this form between September 1st and October 1st.
For more details regarding the information below, reference the
4-H Financial Manual for Volunteers.

Dear 4-H volunteer,

Thank you for completing the Annual Financial Summary Report (AFSR) form to account for your 4-H group's yearly financial activity. **We are excited to share that we have created two separate AFSRs for you to select from this year!** There is an **Annual Financial Summary Report for 4-H Groups with Funds** (groups with cash or financial accounts will use this form) and a separate simplified **Annual Financial Summary Report for 4-H Groups with No Funds** (groups with no cash or financial accounts are to use this form).

Please read the following information carefully to help you complete the appropriate AFSR, and it will guide you in submitting the proper form to your 4-H staff member. All 4-H chartered groups must submit a completed AFSR each year by October 1 of the following program year to remain in good standing. (Example: if you are reporting on the financials of your group for September 1, 2024, to August 31, 2025, this form is due no later than October 1, 2025). These forms may now be completed digitally for easy access or in hard copy (paper forms) if preferred. *We will only accept AFSR forms updated as of July 2025.*

OPENING THE REPORT

This report will only be accessible digitally using Adobe Acrobat Reader or Adobe Acrobat Pro on your computer, not in a browser (ex. Chrome, Edge, Firefox, etc.). The digital AFSRs were not designed to be completed using mobile devices or tablets, as you will not be able to sign using a digital ID using these types of devices.

COMPLETING THE REQUIRED FIELDS

Several fields on this form are REQUIRED. The REQUIRED fields (indicated by a red border or an asterisk, *, on the paper forms). All REQUIRED fields must be filled in before validation, or you cannot sign the form in Part 5.

VALIDATING THE FORM / CHECKING FOR COMPLETED REQUIRED FIELDS

If you have a financial account(s), once you have completed ALL REQUIRED fields and filled in the appropriate information on the form for your group for the program year, enter HideAccount! (this IS case-sensitive) in the lock account # box. Click the "Lock" button. The account number will have multiple asterisks in the account number fields on the form. When your county's 4-H professional receives the form, they have a password to unlock and display the account number fields as needed.

If you do not have a financial account(s) but utilized a cash treasury, once you have completed ALL REQUIRED fields and filled in the appropriate information on the form for your group for the program year, you may go straight to the "Validate Form" button.

The "Validate Form" button (which will be at the end of the form) will verify that you have completed all REQUIRED fields. If there are any REQUIRED fields that are incomplete, a pop-up will direct you to the incomplete fields bordered in red (completed fields will no longer have a red border), and you will then click the "Validate Form" button again. The volunteer signature box will appear when all REQUIRED information is filled in. You may now sign in Part 5 and save the form.

CREATING A DIGITAL ID

This report has a required signature at the end of the document. To securely "sign" the AFSR, you must first click the signature block and create a digital identity by selecting "configure digital ID" and then clicking on "create a new digital ID." Save to Windows Certificate Store, provide your name, organizational name (list your 4-H group name), email address, and click Save. Click continue to select your digital ID, and then click sign. It will ask you to save the file. Save the file using the naming convention below.

A digital ID will be the ONLY signature type accepted, signing using a stylus or finger will cause your report to be sent back for a digital ID.

SAVING THE FILE / NAMING THE FILE

PLEASE use the following naming convention when naming your file. YY-YY_AFSR_XXXXCounty_ClubName
Please save it in a location on your hard drive (or desktop) where you can easily find it again.
For the YY-YY, you should list the YEAR for which you're reporting (this should match the value you enter in the "Program Year" field in Part 1 of the form). You should insert YOUR County name for the XXXX before County in the file name and YOUR 4-H group name (with no spaces) in the ClubName at the end of the file name.
(i.e. 24-25_AFSR_InghamCounty_Test4-HClub)

SUBMITTING THE DIGITAL FORM

Send the completed form (with any additional supporting documents such as minutes, treasurer's report, debit card agreement, or additional information) to your County 4-H Staff and carbon copy (cc) MSUE.4HFinancial@campusad.msu.edu with the file name in the subject line.

INSTRUCTIONS FOR COMPLETING THE AFSR FOR GROUPS WITH FUNDS

Your county 4-H staff can accept this form between September 1st and October 1st.

GROUP INFORMATION - PART 1

A. Complete Part 1 with the program year covered by the report, the county, the 4-H group's Employer Identification Number (EIN), and the 4-H group's legal name.
B. Fill in the remainder of Part 1 if the group had an account(s) at a financial institution.
C. If the group had no account at a financial institution, but had cash during the reporting period, confirm that you are operating with cash only in part 5.

GROUP INCOME AND EXPENSES – PART 2 (subtotals and totals are auto-calculated)

A. Adjusted treasury balance as of September 1 of last year
    1. Enter the balance in Line A that the group had on hand in a financial institution (or in a safe place at home if the group had less than $100 and did not have an account).
        I. For groups with an account(s) at a financial institution, the adjusted treasury balance as of September 1 last year (Line A) equals Line F on your club's Annual Financial Summary Report from last year.
B. Taxable sales income
    1. On lines 1 and 2, list the income the group earned in the period by selling tangible items (such as craft items, tack, cookbooks, calendars, plat books, bulletins, and food prepared on site, such as concession-stand sales). List the event, activity, date, and total amount raised.
        I. Line 1 is required; if there is no taxable sales income, type None in the box.
    2. In addition to tangible items, the following sources of income are taxable. The amount earned must be included in this section of the report:
        I. When a 4-H group holds a livestock auction or an animal sale, it is not responsible for reporting on the total amount of the sale. Since the sale is considered to be a transaction between two individuals, the seller and the buyer, and the council is viewed only as the transaction's broker, the council's income is only what it keeps as a sale commission. The amount of the sales commission is not taxable.

II. When a 4-H group auctions (in both live and silent auctions) items other than animals or prepared food (such as gift baskets, flowers, a fishing trip, etc.), the income the group earns is taxable.
III. When a 4-H group auctions (in both live and silent auctions) or sells animals that were donated to the 4-H group, the income the group earns is not taxable.

3. If more lines are needed to record the group's taxable sales, list them on an additional sheet. Enter the total from the additional sheet on line 3.

C. Non-taxable Income
1. On line 1, report total group dues the group collected.
2. On line 2, report total monetary donations received.
3. On line 3, list income from grants and services such as car washes and babysitting, the sale of food not prepared on site such as bake sales, candy sales, cookie dough or pizza kits. List the event or activity, the date and the total amount raised.
4. If more lines are needed to record the group's nontaxable income, list them on an additional sheet. Enter the total from the additional sheet on line 4.

D. Expenses
1. Use lines 1 through 4 to summarize expenses for each event or activity. List the event, the date, and the total amount spent (for example, a pizza party might include pop, pizza, plates, cups, napkins, and cookies). Be sure to include information from prizes awarded at fundraisers and sales tax recorded on last year's Annual Financial Summary Report (Part 3).
I. Line 1 is required; if there are no expenses, type None in the box.
2. If more lines are needed to record the group's expenses, list them on an additional sheet. Enter the total from the additional sheet on line 5.

E. Account balance at the end of the period
1. The account balance is set to automatically calculate for you.

F. Add checks, subtract deposits, and the adjusted treasury balance
1. Does the amount in (F) "Account balance at end of the period" agree with the statement balance on September 1 of the current year?
I. If yes, enter "0" next to (G) and (H). The adjusted treasury balance in (I) will automatically calculate for you.
II. If no: Total the checks written that have not shown on the current year's September statement and enter this total next to (G). Total the deposits made that have not shown on the current year's September statement and enter this total next to (H). The adjusted treasury balance in (I) will automatically calculate for you.
2. This action is essentially the same as reconciling a checkbook; it figures the adjusted treasury balance.
3. Note: If (I) still does not agree with the beginning statement balance of September 1 of the current year, go back and check that all of the period's income and expenses were included. If the figures still do not agree, review the period's financial transactions with a new person who has not been involved with the treasury. The county 4-H staff person may be able to provide guidance.

G. Complete questions 1-5 at the bottom of Part 2.

STATE SALES TAX – PART 3

A. This section will automatically calculate for you.
B. Make a check or money order payable to "Michigan State University" and submit the check, along with the completed Annual Financial Summary Report to the MSU Extension office no later than October 1st.
C. Record this amount as an expense on next year's Annual Financial Summary Report.
D. If the group had no taxable income, skip Part 3 and go to Part 4.

INVENTORY LIST OF 4-H GROUP EQUIPMENT/SUPPLIES – PART 4

A. 4-H group equipment/supplies includes all the items purchased using 4-H funds and any items donated to the
   4-H group (ex. flags).
B. List if the group had equipment/supplies during the program year. Provide the requested information to the best of your knowledge. If more space is needed, attach an additional sheet (with the same headings as the table). Once an item has been listed as “discarded” on the inventory, it does not need to be listed on future Annual Financial Summary Reports.

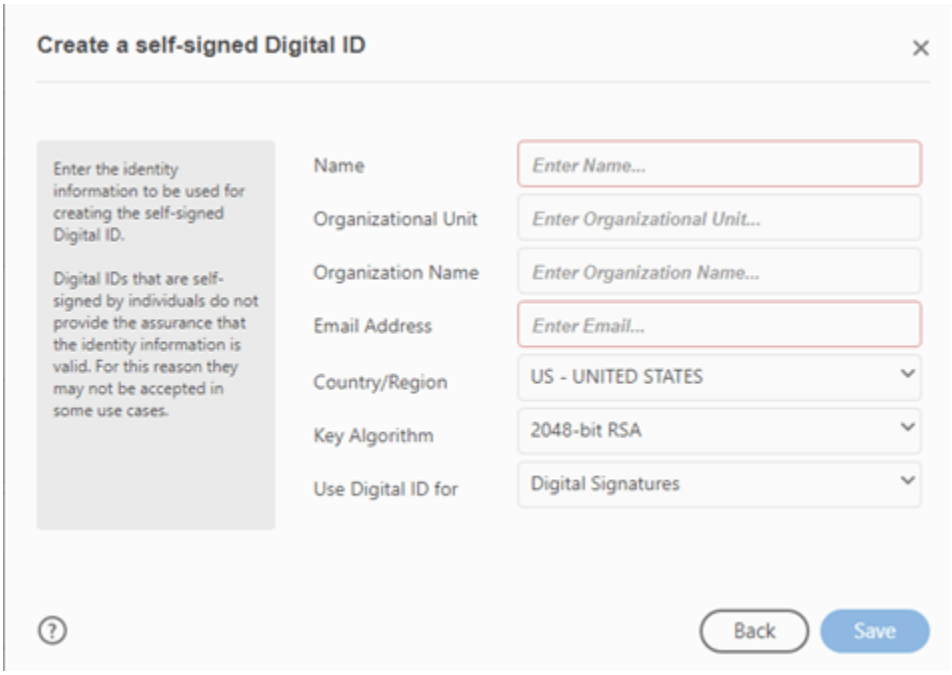
SIGNATURES AND REVIEW – PART 5

A. Make sure to have at least one copy of the group minutes, treasurer’s report, and debit card agreement (if applicable).
B. Complete the 3 following questions.
C. Make sure to lock the account number(s) by using the HideAccount! (case-sensitive) password.
    1. If there is a cash treasury only, you can skip locking the account(s) and move directly to Validation.
D. Click the Validate Form button to ensure all required fields are completed. If there are any REQUIRED fields that are incomplete, a pop-up will direct you to the highlighted incomplete fields, you will then click the "Validate Form" button again. The volunteer signature box will appear when all REQUIRED information is filled in.
E. You will then be able to digitally sign the report and include your phone number.
F. Email the form (along with any supporting documents) to your county 4-H Staff person, cc’ing MSUE.4HFinancial@campusad.msu.edu as instructed above.

Creating A Digital Signature in Adobe Acrobat

To add a digital signature to a PDF, follow these steps:

1. Begin by clicking on the signature box.
   * If you do not have a digital ID set up, click on “Configure Digital ID”
2. Choose the option “Configure Digital ID”
   a. Fill in your Name, Organizational Name (list your 4-H Group name), and your email address.



3. Select “Save to the Windows Certificate Store.”
4. Select your newly created digital ID and click “Continue.”



5. Above, you can see an example of a document with the added digital signature

Annual Financial Summary Report for Groups with Funds

Clear form

Digital Version

Directions: Complete each section of this report for groups that had a treasury, collected or spent funds, or accepted donations and submit it to your county staff no later than October 1st.

Part 1. Group Information

For the period of September 1, 20____ to August 31, 20____ County_____ EIN _____

Group name _____

Financial account(s) information (if there are no financial account(s), confirm that you are operating with cash only in Part 5)

Financial Institution Name _____ Full Account # _____
Type: Checking ____ Savings ____ CD/Money Market ____ Other ____
Signatories _____, _____, _____

Financial Institution Name _____ Full Account # _____
Type: Checking ____ Savings ____ CD/Money Market ____ Other ____
Signatories _____, _____, _____

Financial Institution Name _____ Full Account # _____
Type: Checking ____ Savings ____ CD/Money Market ____ Other ____
Signatories _____, _____, _____

Part 2. Group Income and Expenses

Adjusted treasury balance as of September 1 of last year		A		
Taxable sales income (list each separately; attach additional sheet if necessary)				
1.				
2.				
3. Total from an additional sheet				
Taxable sales subtotal (add items 1-3 above)	$ 0.00	B		
Nontaxable income (list each separately; attach additional sheet if necessary)				
1. Group Dues Collected				
2. Total monetary donations received				
3.				
4. Total from an additional sheet				
Nontaxable income subtotal (add items 1-4 above)	$ 0.00	C		
Total income for the period (add B and C)		D	plus	$ 0.00
Expenses (list each separately; attach additional sheet if necessary)				
1.				
2.				
3.				
4.				
5. Total from an additional sheet				
Total expenses for the period (add lines 1-5 above)		E	minus	$ 0.00
Account balance at end of the period (add A and D; then subtract E)		F	equals	$ 0.00
Add checks that have not shown up on a statement		G	plus	
Subtract deposits that have not shown on a statement		H	minus	
Adjusted treasury as of August 31		I	equals	$ 0.00

1. Does the adjusted treasury balance match the bank statement balance? Yes ◯ No ◯
2. The account statement was reconciled each month. Yes ◯ No ◯
3. There is written documentation that all expenses were approved through an approved budget or by a vote of the full membership. Yes ◯ No ◯
4. Does this group have any uncashed checks issued between Sept. 1 and Feb. 1? If Yes, attach a sheet with a list of uncashed checks including check number, date, to, and amount. Yes ◯ No ◯
5. What was the group's total account balance as of June 30 of this period? _____

Annual Financial Summary Report for Groups with Funds, continued

Part 3. State Sales Tax

This section indicates if the group owes taxes on sales.

Total taxable sales (Part 2, line B): $ $ 0.00

Divide the amount by 17.67 = $ $ 0.00 **This is the amount of sales tax the 4-H group owes.** Make a check or money order payable to "Michigan State University" and **submit the check with this Annual Financial Summary Report** to the MSU Extension office **by October 1st**. Regardless of whether this has already been paid, the amounts still need to be listed here.

Part 4. Inventory Log of 4-H Group Equipment/Supplies

If the group has equipment/supplies, fill in the chart below. If the group has no equipment/supplies, confirm in Part 5. "4-H group equipment/supplies" is defined as all items purchased with 4-H group funds, as well as all items donated to the 4-H group (ex. flags). If the 4-H group has equipment/supplies, list below and on additional sheets (with the headings as the table below) if necessary, all existing group equipment/supplies. List consumable items (such as food, tape, or paper plates) only if the amount is so significant that the items will last more than a year. **This form section needs to be completed each year. Writing "same as last year" is not acceptable.**

If the group disbands, all non-consumable (not eaten or worn) equipment/supplies must be returned to the MSU Extension office within 10 business days of the group's final date of operation.

Year Purchased or Received	Quantity	Item Description	Value When New	Storage Location	If Discarded Last Year, Explain Why

Part 5. Signatures and Review

☐ Attached is at least one copy of club minutes, a treasurer's report, and any additional sheets of income and/or expenses from the AFSR that did not fit on the form. If applicable, attach a debit card agreement.

Does the group have a debit card? Yes ○ No ○

If so, who are the two cardholders?

Does the group operate only with a cash treasury (less than $100 for more than 30 days)? Yes ○ No ○

(If the 4-H group opens an account at a financial institution in the future, the group must notify the county MSU Extension 4-H staff within 10 business days.)

Does the 4-H group have equipment/supplies? Yes ○ No ○

Validate Form

Type "**HideAccount!**" to lock account # Lock

County Staff Use Only Unlock

I hereby certify that the information provided above is true, accurate, and complete to the best of my knowledge and belief.

Sign Here _____ _____

Signature of 4-H Gold Level Volunteer who prepared this report Phone

Office Use Only

Sign Here _____ _____

Signature of 4-H staff who reviewed this report Date

Updated July 2026