



# 2024-2025 Texas 4-H Financial Management Guide

The Texas 4-H Youth Development Program is supported in many different ways throughout the state. From the countless hours given annually by volunteers to the countless dollars provided to 4-H members through stock shows, fund raisers, and through other giving opportunities.

As a youth development organization that receives financial support from various entities, it is our responsibility as a 4-H Program, County Extension Offices, Extension Agents, Volunteers, 4-H Club officers, and members to ensure that the management of financial funds is handled in the most transparent manner. The Texas 4-H Youth Development Club Financial Management Rules & Guidelines provide rules, guidance, and best practices for Extension Offices, volunteers, and club officers to follow when it comes to the management, accountability, and reporting of 4-H funds.

The management of 4-H club/group funds should be of the utmost priority for the leadership of the 4-H club/ group. To help Texas 4-H Clubs/Groups manage their funds please refer to the document called “4-H Club Financial Management Rules & Guidelines.” This publication is the official rules and guidelines for managing 4-H funds within the Texas 4-H Youth Development Program and can be downloaded at: <http://texas4-h.tamu.edu>.

## CONTENTS

Section 1: General Rules for 4-H Clubs/Groups and Procedures for Handling 4-H Club Funds.....	2
Section 2: Management of 4-H Club/Group Bank Accounts.....	3
Section 3: Retention of Financial Records.....	4
Section 4: Accountability.....	4
Section 5: Cash Withdrawals.....	5
Section 6: Club/Group Debit Cards.....	6
Section 7: Online Payment Systems.....	6
Section 8: Monthly and Annual Financial Reviews.....	7
Section 9: County/Club/Group Scholarships.....	7
Section 10: 4-H Fundraising Policy.....	8
Section 11: State Sales Tax Exemption.....	9
Section 12: Conflict Resolution.....	10
Section 13: Club/Group Bylaws and Financial Management.....	10

Significant changes/adjustments are highlighted.

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Document can be downloaded at: <http://texas4h.tamu.edu/publications>

## **SECTION 1: GENERAL RULES FOR 4-H CLUBS/GROUPS AND PROCEDURES FOR HANDLING 4-H CLUB FUNDS**

**Section 1.1:** It is the responsibility of the Texas A&M AgriLife Extension Service Director and Assistant Director and state leader for Texas 4-H Youth Development to authorize use of the 4-H name and emblem within the policies of Cooperative Extension and the Secretary of the United States Department of Agriculture. These responsibilities include:

- A. Keep records of all 4-H club/groups and/or organizations to which authority to use the 4-H name and emblem has been granted within the county or multi-county area for which the designated agent is responsible.
- B. Secure from each organization authorization to use the 4-H name and emblem, a periodic report of activities including things like bylaws, bank statements, annual budgets, and charter applications.
- C. Review each 4-H organization's activities to determine that it continues to meet the 4-H objectives for which it was established and that the 4-H name and emblem are used in accordance with the statute.
- D. Provide a letter, 4-H Club charter or other certificate authorizing a group or volunteer leader to carry out a program of youth activities using the 4-H name and emblem.

**Section 1.2:** Texas 4-H clubs/groups are organized exclusively for charitable, educational and scientific purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

- A. All clubs/groups shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, of the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170 (c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
- B. No substantial part of any Texas 4-H club/group activities shall be for the purpose of attempting to influence legislation, and no club shall participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

**Section 1.3:** The responsibilities of the individual 4-H organization are to maintain a record of its activities, contributions received/expended/distributed, and to prepare and keep on file a record of financial transactions.

**Section 1.4:** Federal law requires funds raised or given in support of 4-H programs be handled consistent with the public trust.

**Section 1.5:** Those responsible for handling funds must do so in an open, responsible and trustworthy manner. Administrators, faculty, staff, club managers and treasurers must be able to carry out their responsibilities as defined in the rules and guidelines and/or club/group bylaws for handling finances and assets.

**Section 1.6:** There are to be **ZERO PERSONAL TRANSACTIONS** on a 4-H Organization Account (club, county, group, etc.). If this occurs within a 4-H associated account, the County Extension Agent, 4-H Specialist, and District Extension Administrator need to be notified immediately. In addition to the prior statement, any questionable transactions should be reported to the County Extension Agent, 4-H Specialist and District Extension Administrator for review. The Volunteer Code of Conduct will be referenced for any violations.

## **SECTION 2: MANAGEMENT OF 4-H CLUB/GROUP BANK ACCOUNTS**

### **Section 2.1: Establishment of 4-H Club/Group Bank Accounts**

- A. The name "Extension" or "Texas A&M AgriLife Extension Service" should never be listed as owner of the fund account. The owner should be the "\_\_\_\_\_ " 4-H Fund, "4-H Fund." Do not use the word "County" in the name of a 4-H account because it could be mixed in with other county government accounts.
- B. All bank accounts and/or securities held by 4-H groups should be associated with an Employer Identification Number (EIN) secured by the specific group or organization.
  - I. Use form SS-4 from the IRS to obtain an EIN. May also be completed online - <https://sa.www4.irs.gov/modiein/individual/index.jsp>
  - II. Agents, leaders, parents or members **SHOULD NEVER** use their social security number on a 4-H Account. Those funds will be reported to the IRS under that individual's name.
- C. Account Signatures
  - I. A 4-H club/group account must have two (2) signatures.
  - II. Preferably: A club manager and the treasurer. If a bank will not allow a 4-Her to be on the signature card, another **screened volunteer** for that club should serve as the second signature.
    - The two signatures should **NOT** be from a married couple or a parent and sibling from the same household.
    - Two signatures also need to be on each check written from the account.
- D. Changes on Account Signatures
  - I. Notify the bank immediately in writing of any changes in check signers or persons authorized to withdraw funds from the account.
- E. A 4-H club/group should only have one bank checking/savings account. Within that account, the club/group may need to establish in their accounting system sub-accounts for events and/or activities.

### **Section 2.2: Receiving Funds**

- A. Record cash receipts immediately upon receipt and deposit daily.
- B. Prepare a list of all payments received and make comparisons of this list with subsequent bank deposits.
- C. Safe combinations and keys to cash boxes or files should be restricted to a minimum number of people.
- D. The person who collects funds and the person who writes checks should not be the same. For example, a county secretary can collect entry fees and then give the money to the treasurer to deposit. Preparing a list of all payments received in the mail and comparing this list with subsequent bank deposits should be a routine function of the club treasurer and/or financial committee.
- E. Detailed records (original invoices and receipts) should be kept on money collected (date collected, from whom, amount collected, purpose).

### **Section 2.3: Requesting Funds**

- A. A check request form should be used when requesting funds and kept with account records. A sample check request form is included at the end of this document.
- B. All payments should be made by serially numbered checks. All receipts, checks, orders, etc. should have a pre-numbered sequence which can be accounted for later. Maintain duplicate copies of receipts given to individuals who turn over cash.
- C. No checks are made payable to cash.
- D. Account signers should caution against writing a check to themselves unless they have adequate documentation to support the payment.
- E. All supporting documents are stamped or adequately marked to prevent their reuse.

#### **Section 2.4: Reimbursements**

- A. Reimbursement claims should be supported by cash register tapes or paid invoices that clearly state the purpose of purchase and from whom the purchase was made.

#### **Section 2.5: Reconciliation of Accounts**

- A. Bank accounts should be reconciled monthly, and any adjustments recorded in the records immediately.
- B. Reconciling items should be handled in the month they are discovered.
- C. The person who makes any deposits, approves payments, and/or writes checks should not be the one who reconciles the bank statement. Bank statements should be delivered unopened directly to the reconciler.

### **SECTION 3: RETENTION OF FINANCIAL RECORDS**

**Section 3.1:** Clubs are to retain records based on the IRS guidelines which generally state the retention period runs three years after the date of the return is due or filed, whichever is later. Club records must be updated/adjusted when people change.

**Section 3.2:** Detailed records (original invoices and receipts) should be kept on money collected, from whom, amount collected, purpose) and spent (date spent, who was paid, amount paid and purpose of payment).

**Section 3.3:** The Club Manager(s) and the Treasurer are responsible for developing a plan for keeping track of purchases, receipts, and bank statements.

**Section 3.4:** Per Texas 4-H, Inc. requirement: financial records (annual review of financial accounts and most recent bank statement) should be uploaded to 4-H Online for Chartering.

**Section 3.5:** All club financial records should be kept by current club officers and handed over to incoming club officers at the end of each term.

### **SECTION 4: ACCOUNTABILITY**

**Section 4.1:** Checks should be issued to vendors only for payment of approved original invoices submitted with a check request.

**Section 4.2:** Match the check with receiving documentation or other evidence that the goods or services are complete.

**Section 4.3:** Reimbursement claims should be supported by cash register tapes or paid invoices. If a receipt has been lost, a written statement, signed and dated by the employee/volunteer can suffice.

**Section 4.4:** If a prepayment is needed, an initialed statement can be used as support until the item is purchased. The subsequent invoice can be attached later.

**Section 4.5:** A computer software package with adequate built-in controls is recommended any time a bank account is involved. Commercial products like QUICKEN® or Quick Books are examples. These programs are

easy to use and have an excellent support system by the manufacturer. These programs allow you to record and track transactions on accounts and create sub-accounts.

**Section 4.6:** All checks returned by the bank for insufficient funds should be dealt with immediately and a follow-up record maintained.

**Section 4.7:** No barter items should be used as payment of amounts owed to outside parties or employees. These transactions must be handled by check.

**Section 4.8:** All funds must be accountable to the club/group budget that has been presented and passed by the club/group membership. Amendments and/or overages to the club/group budget should be presented at regularly scheduled meetings for approval by membership.

**Section 4.9:** Chartered 4-H Clubs are empowered to pay reasonable compensation for services rendered and to make payment for the purposes set forth by the club/group.

**Section 4.10:** No part of the net earnings of any chartered 4-H club shall be used for the personal benefit of, or be distributable to its members, trustees, officers, or other private person. Clubs/groups **SHOULD NEVER** use money from the club/group account or fundraisers to provide payouts to youth for participating in/working certain activities. Instead, the club/group can sponsor youth to participate in other county/district/state or national 4-H activities.

## **SECTION 5: CASH WITHDRAWALS**

**Section 5.1:** If a club/group withdraws cash funds, the following **MUST** be done:

- A. Reason for withdrawal must be documented (i. e. cash for concession stand).
  - I. If funds are taken out for a concession stand, there must be a record of when money was deposited back into the account.
- B. Withdrawals must be made at the bank with a teller only and only by the club manager or treasurer.
  - I. It is suggested that the club manager or treasurer have the bank teller sign or initial receipt to document the people involved in the transaction.
- C. If items are purchased with cash a receipt must be submitted.
  - I. If there are remaining funds from withdrawn cash, there must be documentation of the remaining funds being deposited back into the account.
- D. **NO** checks should ever be written to "Cash."

**Section 5.2:** If petty cash is necessary, the following steps must be followed:

- A. Place it in the hands of a single custodian who is responsible for a set amount of money in the most secure place available.
- B. A written log should be maintained for disbursements and a copy should be stored elsewhere.
- C. If a theft occurs, a report should be made to the authorities and the amount of loss determined by the log.
- D. In any case, only a minimal amount should be kept as cash "on hand," as more acceptable alternatives exist. There should be a regular financial review of the cash funds.

## **SECTION 6: CLUB/GROUP DEBIT CARDS**

**Section 6.1:** Due to the risk involved with the use of Debit Cards, the Texas 4-H Youth Development Program recommends the best practice that a 4-H club/group does not possess one and continue to use checks for the purpose of clear and transparent documentation.

However, if a club chooses to not follow best practices and assume the risk and utilizes a debit card, the following guidelines must be adhered to:

- A. Each club may only have one (1) debit card in the club's name. Exception: If two clubs share an account, they may have one (1) card per club.
- B. All purchases must be charged to the correct club when reconciling books.
- C. It is likely that the bank will require a PIN to be set up if the club is issued a debit card. If this is the case, the debit card should be used as a "credit card" (not requiring a PIN) when making a purchase. This will also require a signature or zip code to be entered for the purchase to be made.
- D. There are to be **NO cash advances or withdrawals** from the account with use of the debit card.
- E. If cash is needed for an event, it must be documented and submitted to the treasurer/finance committee. All withdrawals **MUST** be made at the bank with a teller **ONLY**. This can only be done by the club manager or treasurer (see section 5 .1. B).
- F. Original receipts must be kept for all purchases.
- G. A debit card should have the name of the club listed and not a particular person on it.
- H. The card must be checked out by anyone using the card. This should be documented through the use of a written log managed by the club treasurer/manager. All charges using the debit card should correspond to a check-out log entry. See example form at the end of this document.

**Section 6.2:** It is the responsibility of the Club Manager(s) and the Treasurer to develop a plan for keeping track of purchases, receipts, and bank statements. This plan should be documented in writing and provided to the County Extension Office.

## **SECTION 7: ONLINE PAYMENT SYSTEMS (i.e. PayPal, Eventbrite, Etc.)**

**Section 7.1:** The use of online payment services (i.e. Paypal, Eventbrite, etc.) are allowed for use by clubs. However, the guidelines below will need to be followed in order to meet financial management guidelines.

- A. Each club may only have one (1) online payment service account for their club. The club manager(s) and the treasurer should be the only people to have access to that account.
- B. Personal email accounts should not be utilized in association with these online payment systems. An account specifically for the club needs to be created to be tied to the system, and a preference for a secondary account to be utilized. This email address will need to be provided on the financial review form that is submitted with the club charter application.
- C. If a club manager leaves their position, the account password will need to be changed and redistributed to club manager(s) and treasurer.
- D. If clubs are receiving funds through an online payment service, it is important to provide a copy of the deposits to the treasurer to maintain club financial records.
- E. These systems should **ONLY** be used in receiving funds and should not be utilized to make payments.
- F. Please note that online platforms have a variety of fees associated with them. You and your clientele will need to be aware of these fees and whose responsibility it is to pay them.

**Section 7.2:** It is the responsibility of the Club Manager(s) and the Treasurer to develop a plan for keeping track of purchases, receipts, and any statements from the online payment service account. This plan should be documented in writing and provided to the County Extension Office.

## **SECTION 8: MONTHLY AND ANNUAL FINANCIAL REVIEW**

All 4-H Clubs, groups, committees, or any organizations that have entered a Memorandum of Understanding (MOU) with Texas 4-H are obligated to maintain financial records. These records are essential for demonstrating the ability to track the origins of deposits and make sure that expenditures are in line with the approved budget or voted on by club membership and reflected in meeting minutes. Documentation should be provided in the annual financial review

**Section 8.1:** Treasurer is to keep a record of the group's income & expenses (ledger, spreadsheet or software program). All funds received have proper documentation of the source, amount and date of deposit. All checks written have a matching receipt, invoice or payment request.

**Section 8.2:** On a monthly basis the club/group should reconcile all bank accounts.

**Section 8.3:** In the case there is an issue, they must bring it to the county agent immediately.

**Section 8.4:** The club/group treasurer is to provide a monthly financial report, including all necessary documentation, at the club/group meeting for review and approval.

**Section 8.5:** County offices should receive an updated club treasurer's report each month.

**Section 8.6:** The club manager and treasurer should have a plan for retaining the clubs' bank statements. i.e folder, binder

**Section 8.7:** A financial account review will be a mandatory part of the Texas 4-H Club Chartering Process. in 4-H Online. Those completing the financial review should not be associated with the club. The ending balance on the Annual Financial Review matches the ending balance (as of June 30<sup>th</sup>) on the bank statement. A copy of the 4-H Club, Group or Committee Account Review Checklist can be found at the end of this document.

**Section 8.8:** Agents will need to review each club's financial review form and sign it before it is uploaded to 4-H Online.

## **SECTION 9: CLUB/COUNTY/GROUP SCHOLARSHIPS AND MEMBER SUPPORT**

**Definition of a Scholarship** – A scholarship is a financial award or grant provided to a student to support their Post secondary education.

**Section 9.1:** Best Practices: It is recommended that if a county/club/group program is going to award scholarships to members, they follow the guidelines below:

- A. All scholarships must be included in the approved budget for the chartered county/club/group and in the current 4-H year in which the scholarships are to be awarded.
- B. County/club/group awarding scholarships must have a written plan on awarding and distribution of scholarship funds.
  - I. Written plan includes applicant criteria, selection criteria, selection process, awarding process, and disbursement procedures.
  - II. County/club/group must keep record of scholarship funds that are still being held due to youth not yet enrolling in college/university or have not graduated high school. If a club/group that did not previously have a scholarship at the start of the 4-H year and decides to give one, all financial requests must be approved before announcing any scholarships to the membership.
- C. Applicant criteria should be clearly outlined in the scholarship requirements and information packet. Information should be marketed to all youth who are eligible for the scholarship.

- D. Selection of all scholarship recipients will be implemented by an unbiased selection committee who has a vast general knowledge of 4-H, but who is not directly related or associated with any of the applicants. No parent, sibling or relative of an applicant may serve on the selection committee.  
Example: The committee could use the Texas 4-H Foundation Scholarship Scoring Matrix (located in their guidelines on the Texas 4-H Foundation Website), or one agreed upon by the scholarship committee.
- E. Selection procedures need to be outlined in the scholarship requirements and information packet, or on the application. (i.e. Will the applicant be required to fill out an application? Will they be required to complete a record book to receive a scholarship? Will they be required to participate in an interview?)
- F. Awarding of the scholarship needs to be clearly outlined in the scholarship requirements and information packet (i.e. who will receive payment, how often will the scholarship be awarded, etc.).
  - I. Example: Scholarship recipients must request the scholarship within two (2) years of high school graduation. Youth must supply a transcript of the current semester and proof of enrollment for the following semester to be issued their scholarship funds.

**Section 9.2:** Definition of member support – Financial support provided to a member to enhance/support their 4-H project work/ experiences.

- A. If a club/group provides financial support for events such as Leadership Labs, Congress, etc, the events should be listed in the budget
- B. County/club/group must have a process outlined for providing support such as an application or form to be completed by the member
- C. County/club/group must have a plan in place if a member does attend the event in which they registered to attend (i.e. Leadership Lab or decides to not enroll in post-secondary education.

\*An example scholarship application and request for member support can be found on the Texas 4-H Management webpage

## **SECTION 10: 4-H FUNDRAISING POLICY**

The Texas A&M AgriLife Extension Service encourages local club fund-raising because these funds help to add enrichment to 4-H programs. Although few restrictions are applied to local 4-H fund-raising activities, always keep in mind that 4-H has an image and reputation to uphold. Certain activities may be perfectly acceptable in one community, while being taboo in another.

As a general guideline, 4-H should never be connected to any activity which is illegal, or which is contrary to moral standards of the community and/or the program. The amount of funds raised should correspond to the amount of the projected budget. Money raised for awards and recognition should be kept in line with proper youth development principles. (ie: developing a budget that includes \$25,000 worth of awards is not necessary to properly recognize youth). Fundraisers must be for the sole and direct purpose to support the youth of the 4-H Program; however, fundraisers should not be done for the sole benefit of an individual in the program. Fundraisers cannot be held under the name of 4-H, with the funds going directly, or indirectly, to other organizations or causes.

**Section 10.1:** County Extension faculty must approve any fundraising done in the name of 4-H. Any club/group raising money in the name of 4-H must be chartered through the county Extension office.

**Section 10.2: Regarding United Way funds,** the only restriction is that 4-H clubs and/or county programs may not accept United Way type funds if the local United Way management rules state that “if you accept United Way funds you may not raise additional funds.” *Counties or 4-H clubs accepting United Way type funds should*



*only accept these funds if an agreement is reached between the county 4-H program or 4-H Club and United Way that specifically allows for the raising of money in addition to that received from United Way.*

**Section 10.3:** Online payment services may be utilized for accepting donations. See Section 7.1 for information regarding fees associated with these services. Some of these services may not qualify as a charitable donation even though the 4-H Club is ultimately receiving the funds. Donors should consult their tax professional.

**Section 10.4:** A chartered 4-H Club/Group can hold as many fundraisers as they wish. However, they must keep in mind that only **TWO** of those fundraisers are state tax exempt. Therefore, if you hold more than two fundraisers, your club/group is responsible for paying sales tax on the products sold.

- A. In Texas, a 501c3 group, or charitable/educational/religious organization may:
  - I. Hold 2 tax-free sales days, with each day being 24 consecutive hours only.
  - II. Can be back-to-back days for 48 hours.
  - III. Must be designated tax-free in advance of the fundraiser.
  - IV. Must notify customers of tax-free sales.

**Section 10.5:** Raffles and other games of chance are legal methods of raising funds for non-profits in Texas. According to the Attorney General's website here is how clubs should handle raffles. The Charitable Raffle Enabling Act effective January 1, 1990, permits "qualified organizations" to hold up to two raffles per calendar year, with certain specified restrictions.

- A. A raffle is defined as the award of one or more prizes by chance on a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize. There are some notable restrictions:
  - I. A qualified organization may hold only two raffles per calendar year and only one raffle at a time.
  - II. Raffle tickets may not be advertised statewide or through paid advertisements. Each raffle ticket must state: 1) the name of the organization conducting the raffle; 2) the address of the organization or of a named officer of the organization; 3) the ticket price; 4) a general description of each prize having a value of more than \$10; and 5) the date on which the raffle prize(s) will be awarded.
  - III. No one may be compensated directly or indirectly for organizing or conducting a raffle for selling raffle tickets.

## **SECTION 11: STATE SALES TAX EXEMPTION**

The use and granting of a 4-H Club/Group 501(c)(3) status through Texas 4-H, Inc. only applies to the EXEMPTION OF FEDERAL INCOME TAX, and **NOT** state sales tax.

Currently, all Texas 4-H clubs/groups are required, by Texas law, to pay state sales tax on any purchase of goods, equipment, and supplies. The only exception to this rule is if a 4-H club/group has applied for, and received, a Texas Sales and Use Tax Permit through the Texas Comptroller of Accounts Office in Austin, Texas. A 4-H club/group is not allowed to use the County Government or other entities Texas Sales and Use Tax Permit to purchase goods, equipment, and supplies. If a 4-H club/group has acquired a Texas Sales and Use Tax Permit on its own then the 4-H club/group is legally responsible for filing all required monthly, quarterly, or yearly documentation directly to the Texas Comptroller of Accounts.

*Sales Tax Tip:* In many cases when only a few purchases are being made each year, it is much easier to pay the Texas sales tax than applying for and maintaining required documentation and filings. For more information about Texas state sales tax, please refer to the Texas Comptroller of Public Accounts sales tax website at: [www.window.state.tx.us/taxinfo/sales/](http://www.window.state.tx.us/taxinfo/sales/).

## **SECTION 12: CONFLICT OF INTEREST**

No 4-H youth, volunteer, or adult serving in a leadership role for a 4-H club/group, or any of its Committees, shall derive any personal profit or gain, directly or indirectly, by reason of his or her participation with the Texas 4-H Program or any of its clubs/groups. Everyone shall disclose to the County Extension Agent any personal interest which he or she may have in any matter pending before the Texas 4-H Program or any of its clubs/groups and shall refrain from participation in any decision on such matter. **Example: Project meetings can be held at a business owned by the volunteer and the volunteer could charge for supplies but not for their time.**

## **SECTION 13: CLUB/GROUP BYLAWS AND FINANCIAL MANAGEMENT**

All chartered clubs/organizations must have a set of by-laws that include provisions related to fiscal accountability, receiving and disbursing funds and the disposition of club/organization assets if the club/organization disbands. All assets, fiscal and property, go to the county 4-H Program in the event that a club/organization disbands. Two required bylaw clauses addressing fiscal accountability and club disbandment is stated below:

**Article VIII:** Fiscal Accountability: Accountability: *The 4-H club/group shall adhere to all guidelines related to financial accountability as outlined in the Texas 4-H Youth Development 4-H Club Financial Management Rules and Guidelines.*

**Article IX:** Club Disbandment: *Upon the disbandment of the club, all real property, including money, equipment and land shall become the property of the County 4-H Program for care and disposition and authorizes the Texas A&M AgriLife Extension Service and appropriate county extension agent(s) full rights to access bank records, bank funds, and all other banking authority. This also applies to all inventory and assets acquired by and or owed by this organization.*

*The last official duty of the club's manager shall be to affect the transfer of club property and to turn over club records to the county Extension Agent." The club disbandment form can be found at the following link: [https://texas4-h.tamu.edu/wp-content/uploads/charter\\_disbandment\\_24\\_25.pdf](https://texas4-h.tamu.edu/wp-content/uploads/charter_disbandment_24_25.pdf)*

*\*The following pages are examples of resources for clubs/groups to use as needed for club/group support.*

## 4-H CLUB / Group BUDGET

( \_\_\_\_\_ 4-H year)

A tentative budget should be set by the officers and leaders at the beginning of the 4-H year as soon as a new club is organized. The tentative budget should be presented to the club at the first possible meeting, discussed and approved. Depending on the club's needs, you can use this form or make your own.

### **Income**

(List fundraising event plans, donations, etc, approximate date of event and estimated income)

EVENT	DATE	ESTIMATED INCOME
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$
<b>TOTAL INCOME</b>		\$

### **Expenses**

(Include items such as: club outings, meeting/ program fees, recreation equipment or project materials, refreshments for parties, material for club banner, postage, etc.)

NEED	DATE	ESTIMATED EXPENSE
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$
6.		\$
7.		\$
8.		\$
9.		\$
10.		\$
11.		\$
12.		\$
<b>TOTAL EXPENSES</b>		\$

Estimated surplus or shortfall  
(total income minus total expenses)

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

**Record of Club Finances**  
**Complete Monthly or Yearly (will vary based on expenditures)**

Club Name \_\_\_\_\_

Year \_\_\_\_\_

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Debit Card Trans.	Money Received (+)	Payment s Made (-)	Balance
	<i>Balance at the beginning of the year</i>	<b>X</b>		<b>X</b>	<b>X</b>	
	<i>Balance at the end of the year</i>	<b>X</b>		<b>X</b>	<b>X</b>	

# Monthly Club/Group Treasurer's Report

Provide a detailed report monthly at each club meeting so that members are aware of the club finances.

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4-H Club Name

Treasurer's Report for \_\_\_\_\_  
(Date of Meeting)

1. Beginning account balance: \$ \_\_\_\_\_ (closing balance from previous meeting)

Date of Previous Meeting: \_\_\_\_\_

2. Money received:

\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_

Total money received \$ \_\_\_\_\_

3. Expenses:

\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_

Total expenses \$ \_\_\_\_\_

4. Closing balance: \$ \_\_\_\_\_

5. Submitted by: \_\_\_\_\_  
(Treasurer)



# ANYWHERE 4-H CLUB

P.O. Box 0101010  
Anytown, Texas 12345

## SAMPLE PAYMENT REQUEST FORM

### 4-H PAYMENT REQUEST FORM

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

Person Submitting Request: \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

Amount Payable: \_\_\_\_\_

Memo (to appear on check stub): \_\_\_\_\_

Make check payable to: \_\_\_\_\_

Payee's address: \_\_\_\_\_

Payee's city/state/zip: \_\_\_\_\_

#### **SPECIAL INSTRUCTIONS**

If not mailing direct, return to: \_\_\_\_\_

Event/Project Associated With: \_\_\_\_\_

Explanation of Expenditure\*: \_\_\_\_\_

*\*Attach copies of bills, invoices, receipts, and/or vouchers.*

\_\_\_\_\_  
Signature of Person Requesting Payment or Reimbursement

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Club Treasurer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Club Manager

\_\_\_\_\_  
Date

## 4-H Club, Group or Committee Account Review Checklist

Review Checklist for 4-H Year Sept. 1, \_\_\_\_\_ through August 31, \_\_\_\_\_. (Use a separate checklist per 4-H Year)

Checklist completed by: \_\_\_\_\_

Names of Reviewers: \_\_\_\_\_

Date of Financial Review: \_\_\_\_\_

All 4-H Clubs and chartered Groups must have their financial accounts reviewed annually. The purpose of this checklist is a tool to assist the 4-H youth treasurer and other volunteers working with the 4-H club or group finances and the reviewers for the accounts in their review.

- ◆ It is recommended that a copy of this completed checklist be part of the 4-H Club or Group financial record files.
- ◆ All items that have been marked “no” are of concern and need to be corrected.

YES	No	Item	Notes
		Treasurer has kept a separate written record of the group’s income & expenses (a ledger, spreadsheet, or report). The record beginning Sept. 1 and ending August 31.	
		Bank statements are reconciled with the checkbook each month and the checkbook is balanced. Outstanding checks have been identified and listed in the financial records.	
		All checks written, including voided checks, are accounted for in the checkbook ledger.	
		Bank statements match all financial record balances (in the treasurer’s reports, ledgers, spreadsheets, etc.)	
		The beginning balance on the Annual Financial Report matches the previous year’s ending balance (as of June 30th) on the bank statement and other records.	
		Club has prepared a budget for the year and it has been approved by members.	
		All funds (cash & checks) received have a matching receipt, gift acknowledgement letter, or other paper documentation proving the proper amount was deposited in a timely manner in the authorized 4-H account in the bank/credit union.	
		All funds (cash & checks) received were deposited accordingly.	
		All checks written have a matching receipt, invoice, or request for payment form.	



YES	No	Item	Notes
		Fundraisers and monies collected in line with the approved budget or voted on by club membership and reflected in the meeting minutes.	
		Expenditures in line with the approved budget or voted on by club membership and reflected in the meeting minutes.	
		The ending balance on the Annual Financial Report matches the ending balance (as of June 30th) on the bank statement and other records.	
		The Annual Financial Report includes the EIN number, account name/numbers, and authorized signatories (adult and youth).	
		Any errors in addition or subtraction have been corrected on the Annual Financial Report and in the financial records.	
		Those completing the financial review are two persons not related to the treasurer or persons with signature authority with the 4-H accounts.	
		If excess funds* are held by the 4-H club or group, an approved 5 year plan is in place to spend down the 4-H funds.	
		Signatures on the Annual Financial Report are in place including the two reviewer's signatures.	
		If needed, suggestions have been made below regarding using and keeping receipts, filing appropriate records, or any tips for a new treasurer.	
		Other:	

Comments or suggestions: \_\_\_\_\_

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The \_\_\_\_\_ 4-H Club of \_\_\_\_\_ County finances has been reviewed by the committee and is found to be:

\_\_\_\_\_ In Good Standing (meaning all items on the checklist are documented and identified)

\_\_\_\_\_ Needs additional information (see those items not checked yes)

\_\_\_\_\_ Will be referred for further investigation (significant omissions or errors in documentation)

REVIEWERS'S NAMES:

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Name – (Print)

Signature

Date

Adapted from the University of Wisconsin Extension and Outreach.