

Club/Unit Name _____

DUE by January 31

4-H Unit Program & Financial Report

For use in 2022



PURDUE
EXTENSION

LOCAL FACES
COUNTLESS CONNECTIONS

Each year, your 4-H club or 4-H committee is responsible to submit both a program report and a financial report of the past year's activities. This should be a complete listing that represents what your group did during the past year under the 4-H program. Your 4-H group will be subject to an audit of your financial statements every five years, or as needed, by the Allen County 4-H Board of Directors, under the direction of the Extension Educators.

This booklet is to serve as a guide for completing the report. It may be used as is, or you may generate similar reports, provided that you account for all activities of your 4-H group.

Important Information Requested:

1. Group Name
2. Volunteers associated with this group and responsibilities
3. Purpose of group
4. Schedule of events (meetings, fund raisers, workshops, etc) with number of attendees
5. Financial year-end report listing EIN, starting and ending balances, listing of income sources by date, listing of expenses by date (should have receipts where appropriate), listing of donations (should also be receipted) AND a copy of each of the unit's past 12 monthly bank statements. If your unit does not have a bank account – then an explanation of how funds are collected and paid for memberships and curriculum books.
6. ANY 4-H Account with over \$500.00 at the end of the year should also submit an explanation of the intent for use of these funds (ie: saving for gates, building improvements, future service programs, etc...)
7. Report is DUE by January 31 of each year.

Basic Principles of 4-H Financial Policies and Practices

- Youth learn important life skills (e.g. budgeting, record keeping, etc.,) through experiences in managing financial resources. Youth therefore, should be involved in the collection, accounting and distribution of funds.
- 4-H is a public organization, therefore, monies received from dues, fundraising and other sources are owned by 4-H to be used for the benefit of all members. No single member, volunteer, or committee owns these monies.
- Any fundraising program using the 4-H name or emblem must be conducted in compliance with USDA guidelines. (*"The 4-H Name and Emblem: Guidelines for Authorized Use, USDA 1994"*)
- The local Extension Youth Educator is responsible for the review of each local 4-H unit's activities to determine that it meets the particular 4-H program objectives for which it was established and that the 4-H Name and Emblem are used in accordance with the statute. (*Tax Exempt Status of 4-H Organizations Authorized to Use the 4-H Name and Emblem, USDA 1993*)

- EVERY 4-H unit (council, club, committee, project group, etc.) shall maintain a record of its activities, maintain a record of contributions received, prepare and keep on file a record of its financial transactions, file all necessary state and federal forms, and submit an annual report to the Extension Educator responsible for the county 4-H program.

Proper Handling of Assets in 4-H Units (clubs, committees, etc.)

The purpose of having a treasury in a 4-H club or organization is to provide funds to support the activities of members and adult volunteers in their pursuit of educational and community service goals. Funds raised/donated in support of the 4-H name and program are in public trust and therefore should be carefully managed in order to safeguard the positive image of the organization for future generations.

Fund raising should not be a 4-H unit's major objective. Funds should be raised for specific purposes that may include community service and assisting youth who do not have the resources to participate without financial assistance.

Where to keep funds?

Four-H funds should be kept in a financial institution in the name of the 4-H club or organization. Checking accounts utilizing a duplicate check system are recommended. An adult volunteer and the youth treasurer of the 4-H unit should establish this account. The account should be set up so that all checks require two signatures to ensure the safety of funds. ***The two individuals should not be related.*** Signatures will need to be updated each time a new treasurer is elected or when the volunteer leading the group changes.

Employee Identification Numbers

Banks will require Employee Identification Numbers (EIN) from all organizations authorized to use the 4-H name and emblem. ***Personal Social Security numbers should never be used as the identifying number on a 4-H account. Funds should not be kept in any individual's personal account.***

To obtain an EIN for your group, contact the Extension Office. An IRS Form SS-4, will be sent in with your club

name as you want it to be listed on the bank statements (e.g. Busy Clovers 4-H Club). It usually takes 1-2 weeks to get a number back from the IRS which you then will use on the account application.

Handling Cash

Funds should be deposited promptly following receipt. Official written receipts should include the source of funds (car wash, candy sales, dues), the date, and if possible, the name of the person from whom the funds were obtained. The receipts are the back-up documentation for bank deposits and they become a part of the group records.

Year-End Summary – by January 31

1. All 4-H groups (club, committee, project group, etc.) organized under the auspices of Allen County 4-H must make an annual report of your meetings, workshops, and other 4-H activities, as well as an account of receipts and expenditures.
2. All funds and all financial resources generated by 4-H groups must be maintained in a separate account solely for the benefit of 4-H. The funds are considered public funds and may only be used by these groups for the benefit and promotion of Allen County 4-H.
3. Any 4-H group wishing to make in a calendar year, a single monetary/non-monetary donation of \$500.00 or greater must receive approval from the Allen County 4-H Clubs, Inc. Board, prior to presentation of donation. Any 4-H group wishing to make in a calendar year, multiple accumulative donations in excess of \$1,000.00 must receive approval from the Allen County 4-H Clubs, Inc. Board, prior to presentation of donation.
4. ANY 4-H Account with over \$500.00 at the end of the year should also submit an explanation of the intent for use of these funds (ie: saving for gates, building improvements, future service programs, etc...)

Duties of the Treasurer

1. Have charge of 4-H club funds and financial records.
2. Keep accurate record of all receipt and expenditures in the 4-H Financial Record Book.
3. Itemize records of dues and assessments of members, collected at regular 4-H club meetings.
4. Pay all bills on action by the club and approval of the leader.
5. Furnish detailed and complete information concerning the finances of the 4-H Club whenever needed.
6. The treasurer of the club is responsible for the clubs funds until a successor is elected. An auditing committee should approve the treasurer's accounts before they are turned over to a successor.
7. In the event a 4-H Club disbands, all bills should be

paid. It is recommended that the remaining funds in the club treasury be donated to a worthy cause.

Check Your Checks!

1. Before you deposit a check, it must be endorsed on the back with your signature and club name.
2. Don't endorse any checks until you are ready to deposit them.
3. Deposit all checks promptly.

Writing a Check

1. The journal should be filled out first with the check number, the date, the amount, the name of the payee (the one to whom the check is payable), and the purpose of the payment. The journal should also show the old balance after the preceding check was written and the new balance after the amount of the current check has been deducted.
2. Date the check.
3. The name of the payee should be written in the space provided for it on the check.
4. The amount of the check should be written twice.
5. Put your club name and your signature on the bottom line of the check.
6. Obtain the signature of the adult who is to co-sign your checks.
7. Keep your journal as a record of all checks written.
8. If a mistake is made in writing a check, the check should be destroyed and a new one written. In such cases, mark the journal "VOID" for that check number and be sure that the voided check is torn into bits so that no one can make use of it.

Donations

Receipts for DONATIONS received should be given to the person or business that makes the contribution. Keep a copy of all receipts given.

Wording for the donation receipt should be:

The (name of the 4-H organization) gratefully acknowledges receipt of your \$__ donation which is deductible as a contribution for Federal income tax purposes under Section 170 of the Internal Revenue Code, pursuant to rulings issued April 24, 1946 and February 9, 1973, by the Internal Revenue Service to the U.S. Department of Agriculture.

Signed: (4-H treasurer or leader)

4-H Club/Group Annual Report

From January 1, 2022 to December 31, 2022

Name of Club, Committee, 4-H Group

OFFICERS

President _____

Vice President _____

Secretary _____

Treasurer _____

Club/Group/Committee Meetings

Date	Location	Attendance Count	Primary Purpose
1)			
2)			
3)			
4)			
5)			
6)			
7)			
8)			
9)			
10)			
11)			
12)			

Workshops

Dates	Location	Attendance Count	Subject Covered
1)			
2)			
3)			
4)			
5)			
6)			

Fundraisers

Dates	Locations	What you did	Profit
1)			
2)			
3)			
4)			

Names of Volunteer 4-H Leaders Assisting

1)	4)	7)
2)	5)	8)
3)	6)	9)

(USE ADDITIONAL SHEETS AS NEEDED – or – PROVIDE CLUB PROGRAM SHEET/BOOKLET)

2022 Annual 4-H Unit/Club Financial Report

Name of 4-H Unit/Club _____ 4-H Unit/Club EIN: _____

Name(s) of Adult 4-H Unit/Club Leader(s) _____

Name of 4-H Unit/Club Treasurer _____

Name of 4-H Unit/Club Bank Account _____

Name of Bank or Financial Institution: _____

Account # _____ Checking ___ or Savings ___ (Check one)

Account # _____ Checking ___ or Savings ___ (Check one)

Name(s) authorized to conduct 4-H Unit/Club business on account _____

Procedures for Adult 4-H Unit/Club Leader and Treasurer to follow:

1. Work together to prepare your 4-H Unit/Club's Financial Report
2. Check to see that all of the unit's/club's bills for the year have been paid.
3. Be sure all checks that were written have been cashed. If some are still outstanding, contact the individual/ business to whom they were written to ask them to cash the checks so your financial report can be prepared.
4. After this report has been completed, send it to the Allen County 4-H Council, (4001 Crescent Ave.; Fort Wayne IN 46815) or bring it to the Extension Office by December 1.

Checking Account	
Starting Balance of (Date: _____)	
(amount of money the unit/club had at the beginning of the year)	\$ _____
Total income your unit/club received this year	
(from dues, fund raising activities, donations, etc.)	\$ _____
Total expenses your unit/club had this year (bills, donations, special activities, etc.)	\$ _____
Ending Balance (Date: _____)	\$ _____

Savings Account	
Starting Balance of (Date: _____)	
(amount of money the unit/club had at the beginning of the year)	\$ _____
Total income your unit/club received this year	
(from dues, fund raising activities, donations, etc.)	\$ _____
Total expenses your unit/club had this year (bills, donations, special activities, etc.)	\$ _____
Ending Balance (Date: _____)	\$ _____

We have worked together and certify that this financial report for our 4-H Unit/Club is accurate.

Unit/Club Treasurer Signature _____ Date _____

Adult 4-H Unit/Club Leader Signature _____ Date _____

Please check if this statement applies to your 4-H Unit/Club, sign it, & return it to the above address.

_____ Our unit/club has no active treasury at this time; therefore, we have nothing to report.

Donations from the 4-H unit were given to the following this year: (**Note: If a single donation is for \$500 or more, approval from 4-H Board is required. If total of all donations is over \$1,000, approval from 4-H Board is required.)

Date	Donations Given by Club/Group: To Whom and For What Purpose	Amount Given

If your current total balance is over \$500.00 at the end of year, please explain why and what your intended use for these funds is?

Date _____

This is to certify that the above is a correct statement of receipts and expenses of our Club, Committee, 4-H Group

Signed _____
Treasurer

Signed _____
Adult Volunteer

RECORD OF CLUB FINANCES – by DATE

CASH RECEIVED			CASH PAID OUT			BALANCE
Date	From Who or What Source	Amount	For What Purpose	Check #	Amount	Bal. at end of each entry
	Balance carried over from previous year					\$
	Balance carried over to next page.....					\$

