

*Arkansas 4-H*

# Club Treasurer's Record Book



**UofA** UNIVERSITY OF ARKANSAS  
DIVISION OF AGRICULTURE



Cooperative Extension Service

\*18 U.S.C. 707

# 4-H Pledge

I pledge:

My Head to clearer thinking,

My Heart to greater loyalty,

My Hands to larger service and

My Health to better living for

My club, my community, my country and my world.

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## Acknowledgments

This Arkansas 4-H Treasurer's Book was adapted by Brian Helms, 4-H Development Specialist, University of Arkansas Cooperative Extension Service, from material developed by the Michigan State University 4-H Youth Development Program.

## About Being an Officer

You as the treasurer and all the other officers of your 4-H group are representatives of your 4-H club or group. You represent your own group and the 4-H program throughout the state. Your skills, abilities, standards, ideals, speech – and even smiles – represent Arkansas 4-H'ers. Representing others is one of an officer's most important responsibilities because it exists at all times – not just while you are at a 4-H meeting.

## About Being the Treasurer<sup>1</sup>

The treasurer is responsible for taking care of the group's money and bank accounts. This responsibility requires honesty, integrity and cooperation with your group's members and leaders.

### The Treasurer's Responsibilities

Check the following items to verify that you understand and accept these responsibilities:

- I will inform the bank in which my 4-H club or group's funds are deposited that I am the new treasurer and sign the appropriate forms so I can write checks drawn on the account.
- I will handle all money matters for my 4-H club or group.
- I will keep an accurate record in the treasurer's book of how all money is used.
- I will deposit all funds that my group earns or receives in the bank as soon as possible after receiving them.
- I will pay all of the group's bills promptly as directed by the members and approved by the president.
- I will prepare and present a summary of income and expenses at each meeting. I will also report the current balance of all accounts.

- I will maintain the club's financial records in an orderly fashion and produce them to the audit committee annually.
- I will complete the Annual Summary Financial Report at the end of the club or group year, maintain a copy and submit the report to my county Extension office.

## Handling Money

4-H clubs or groups are public groups, open to all without regard to race, color, national origin, sex, disability, religion or age. The money groups receive from dues, bake sales and other fundraising events is owned by the group, not by any one member or leader of the group. Because 4-H is a public organization, it is not "owned" by individuals the way a company is owned. Instead, 4-H is owned by the public. Therefore, the responsibilities of the 4-H club or group treasurer are quite different from those of the treasurer of a private company.

A treasurer in a privately owned company is responsible to the other officers of the company and to the owners or stockholders for managing and controlling the assets of the company. These assets include cash, bank accounts, buildings, land and equipment. The treasurer of a 4-H group is responsible not only to the other officers, but also to the other members, the adult leaders and the public. (Most 4-H groups only have cash or bank accounts to manage, rather than land, buildings and equipment.)

You're in charge of "keeping the books," that is, your group's receipt book, checkbook and check register, payment vouchers and bank statements. The public calls for a higher standard of accountability and integrity for public groups. You can meet the high standards required of a 4-H treasurer by studying and following the money handling methods found in this treasurer's book. These standards apply whether a group has 25 cents or \$2,500 in the treasury.

Conflicts may arise if money is not handled carefully and accurately. You can protect yourself and your 4-H group from conflict by being careful, responsible and accurate when handling the group's finances.

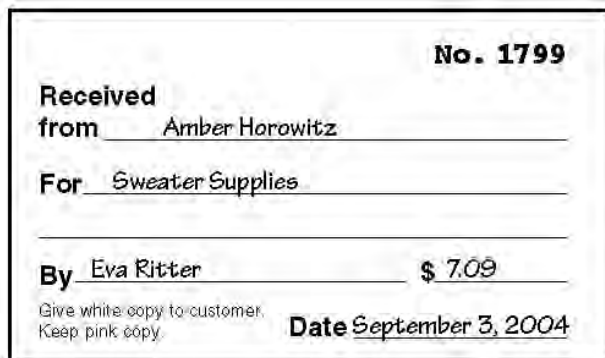
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<sup>1</sup>An adult leader should help you review this section. You should also review together the "Important Financial Reporting Information" on page 7.

## Receipts

When you receive money from a fundraising activity, you must always write a receipt for it. Writing a receipt takes a little time, but it helps protect your reputation. Without a receipt, there is no way to prove that your 4-H club or group received a specific amount of money or that you handled it correctly.

Your 4-H group should have a receipt book with pre-numbered, two-part receipts. (They are available from many office supply stores.) If you make a mistake and have to void a receipt for any reason, mark both copies "VOID," staple them together and keep them with the treasurer's records. (See Figure 1 for a sample receipt.)



A sample receipt form with the following fields: No. 1799, Received from Amber Horowitz, For Sweater Supplies, By Eva Ritter, \$ 7.09, Date September 3, 2004. It includes instructions: "Give white copy to customer. Keep pink copy."

Figure 1. Sample receipt.

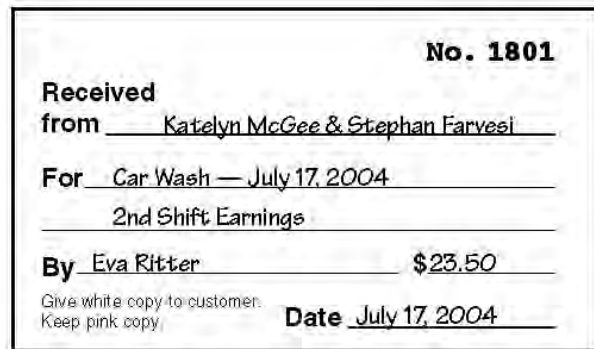
## Receipts for Money From Fund-Raisers

If your 4-H group holds a fund-raiser such as a bake sale or car wash, you don't need to write a receipt for each person buying a cookie or having his or her car washed, but you (or the shift leader) need to write one at the end of each shift or at the end of the day. Each group of workers must account for the money they have received.

Two people should count the money, agree on the amount and turn the money over to you. It's a good idea for you to verify the amount (recount the money) in the presence of the people giving you the money. Then give them a receipt for the amount they gave you. (See Figure 2.)

## Bank Deposits

Before you deposit a check, the person to whom it is payable must endorse (sign) the back of it. Checks that are made payable to the group



A receipt form with the following fields: No. 1801, Received from Katelyn McGee & Stephan Farvesi, For Car Wash — July 17, 2004, 2nd Shift Earnings, By Eva Ritter, \$23.50, Date July 17, 2004. It includes instructions: "Give white copy to customer. Keep pink copy."

Figure 2. Receipt for money received from a fundraiser.

must be endorsed by signing the group name (as written on the check) and the treasurer's name. If someone writes a check payable to you that is intended for your 4-H group, endorse it by writing "Pay to the order of (your group name)" and signing it. You may want to have a rubber stamp (see Figure 3) made with the group name and account number on it to save you time (and wear and tear on your writing hand).



A rectangular rubber stamp with the text: "For Deposit Only", "4-H Cloversall Club", "Home Town Trust & Savings Bank", "Account 555-55-85".

Figure 3. "For Deposit Only" rubber stamp.

Keep these things in mind when making deposits:

- Deposit all funds promptly. If your group receives more than \$10 at any time, deposit the money within three days.
- Endorse checks immediately when you receive them.

## Preparing Deposits

Total the receipts you have written since you made the last deposit and compare that amount with the amount of cash, coins and checks you intend to deposit. The two figures should agree. If they don't, repeat the process. When the two figures do agree, prepare a deposit ticket or



**Payment Voucher**

**4-H Cloversall Club**  
4-H club/group name

Date: May 24, 2004

Pay to: Fairway Grocery  
(Copy of bill or statement must be attached.)

Items purchased:	Project:	Amount:
Food	Family Fun Night	\$10.34

Approved: at May 23 club meeting

Amber Horowitz \_\_\_\_\_ Date: 5/24/04  
President's signature

Stephan Farvesi \_\_\_\_\_ Date: 5/24/04  
Secretary's signature

Check number: 1152 \_\_\_\_\_ Date: 5/24/04

By: Eva Ritter \_\_\_\_\_

Figure 6. Sample payment voucher.

4-H Cloversall Club May 24 20 04 1152

PAY TO THE ORDER OF Fairway Grocery \$ 10.34 33-22/00

Ten and <sup>34</sup>/<sub>100</sub> DOLLARS

**Home Town**  
Trust & Savings Bank

PURPOSE food-family fun night Eva Ritter

Figure 7. Sample check.

6. Begin writing the amount at the extreme left of the amount line. Be sure the written amount agrees with the numeric amount. Avoid writing checks for less than \$1, but if you have to, start the "Pay to the order of" line by writing the word "Only" and then the amount.
7. Sign the check with your authorized signature, the same way you signed the

signature card at the bank when you became treasurer.

8. If a check written on the group's account is lost, notify the customer service department of the bank at once.

The check in Figure 7 was written to Fairway Grocery for \$10.34 for food for the 4-H Cloversall Club fun night.

## Maintaining the Check Register

To keep your 4-H group's check register up to date, follow these steps.

1. Write the check number and the date it was written in the appropriate columns.
2. In the "description of transaction" column, write to whom the check was made payable.
3. Enter the check amount in the "payment/ debit" column and in the balance column. Then subtract the check amount from the remaining balance on the line above and enter the new balance immediately below.
4. You can use the "T" column at the end of each month when you reconcile the account against the bank statement. Use this space to check off the checks that have cleared the bank (this information comes from the bank statement or the checks that have been returned to you).
5. The "Fee, if any" column is the place to list any fees the bank has charged your group for cashing or purchasing checks or for preparing an account statement. Any fees will appear on the account statement. Enter the fee amount and subtract it from the account balance.
6. Record the amount of any deposits in the "deposit/credit" column. Then add the deposit amount to the account balance on the line above and record the new account balance straight across.

Figure 5 on page 3 shows that:

- Check 1152 for \$10.32 was written on May 24 to Fairway Grocery.
- A \$14.56 deposit was made on May 27.
- A \$3 bank statement fee was charged to the account on May 30.

<b>4-H Cloverleaf Club</b>	
Club name	
<b>Monthly Treasurer's Report</b>	
1. State the beginning balance:	
Date: <u>5/1/04</u>	Balance: <u>\$27.76</u>
2. Indicate money received:	
amount \$ <u>14.56</u>	for what purpose: <u>sweater supplies</u>
amount \$ _____	for what purpose: _____
amount \$ _____	for what purpose: _____
Total received: \$ <u>14.56</u>	
3. State the expenses:	
\$ <u>10.34</u>	to <u>Fairway Grocery</u>
for what purpose: <u>food - family fun night</u>	
\$ <u>3.00</u>	to <u>Home Town Trust &amp; Savings</u>
for what purpose: <u>statement fee</u>	
\$ _____	to _____
for what purpose: _____	
Total expenses: \$ <u>13.34</u>	
4. Indicate closing balance:	
Date: <u>5/31/04</u>	Closing balance: \$ <u>\$28.98</u>
If the club has a checking account, do the following:	
add back checks that haven't shown up on the bank statement plus <u>-0-</u>	
Subtract deposits not showing up on bank statement minus <u>-0-</u>	
Adjusted balance should agree with bank statement equals <u>28.98</u>	
Include clear copy of bank statement that agrees with the total adjusted balance, directly above.	
Prepared by: <u>Eva Ritter</u>	Accepted by: <u>Amber Horowitz</u>
Club treasurer's signature	Club president's signature
Date: <u>6/30/04</u>	Date: <u>6/30/04</u>

Figure 8. Sample monthly treasurer's report.

## The Treasurer's Report

The treasurer's report informs members of the group's financial activity for the past month. After you complete a copy of the "Monthly Treasurer's Report" (see Figure 8 above), circulate a copy of the report and the bank statement. Then present for the group's approval the bills to be paid in the next month. After the group has reviewed your treasurer's report and verified that it is reconciled with the bank statement, a member moves to accept the treasurer's report, the motion is seconded and the group votes on the motion. If the motion is approved, the secretary enters a copy of the treasurer's report into the minutes. The secretary keeps the bank statement, payment vouchers, annual summary financial reports and all receipt books in the group's permanent records.

## Completing the Annual Financial Report

**Note to leaders:** All 4-H clubs, committees, councils, boards and groups are required by federal law to complete the Annual Financial Report.

The Arkansas 4-H Program is part of the University of Arkansas Division of Agriculture Cooperative Extension Service, which, as its name suggests, is part of the University of Arkansas. That's one reason why it's important that volunteers effectively manage public funds raised as part of the activities of the 4-H club, council, committee or other related organization. The other reason is that we're working with and trying to set a good example for kids.

The Annual Financial Report (see Figure 9, page 6) fulfills several needs: It fulfills the audit concerns of the University of Arkansas and it completes a federal requirement for financial accounting for 4-H groups. The Annual Financial Report is how University of Arkansas Division of Agriculture Cooperative Extension Service-related organizations help the university fulfill its obligation of fiscal accountability to the residents of Arkansas.

The Annual Financial Report is due to your county Extension office by September 30 each year. (Even if your group doesn't handle any money during the year, you must still submit this report. Just mark 0's in the blanks, sign and date the form, and turn it in.) The report also can be adapted for use as a monthly Treasurer's Report if your group wishes. Take a few minutes to read the directions that follow to see what information you need to gather before you begin.

For questions or additional assistance, please contact your county extension office.

## How to Complete the Annual Financial Report

1. **The Annual Financial Report** sums up your 4-H group's financial activities during the program year. On the first two lines, fill in the dates covered by the report and the name of your club or group.
2. **Account Balance at Beginning of Year.** Enter the balance your group had on hand from all sources in a bank, savings and loan or credit union.
3. **Income.** Enter the income your group received from fundraisers, grants and gifts. Total the proceeds from these events and enter the amount in the box labeled (B).
4. **Expenses.** Summarize the Expenses for each event or activity. List the event, the date and the amount spent on each event. (For example, the pizza party might include pop, pizza, plates, cups, napkins and cookies.)

# ANNUAL FINANCIAL REPORT

Club/Group 4 Leaf Clover 4-H Club

For the Period October 1, 2003 to September 1, 2003

Account Balance at Beginning of Year **A.** \$1636.73

## Income:

Summarize by source and amount

- |                                     |          |
|-------------------------------------|----------|
| 1. Quilt Sale (9/9/03)              | \$400.00 |
| 2. Holiday Card Sale (11/5/03)      | \$56.00  |
| 3. Craft sale at Festival (12/1/03) | \$167.00 |
| 4. Carwash (6/21/04)                | \$119.00 |
| 5. Feeding the Hungry Grant         | \$500.00 |

Total Income (Add items 1-5) **B.** \$1241.00

## Expenses:

Summarize by category and amount

- |                            |          |
|----------------------------|----------|
| 1. Quilting Supplies       | \$225.00 |
| 2. Meeting Refreshments    | \$15.20  |
| 3. 4-H O'Rama Registration | \$400.00 |

Total Expenses **C.** \$640.20

Account Balance at End of Year **D.** \$2238.53

Add back checks that have not shown up on bank statement **E.** \$0

Subtract deposits that haven't shown up on bank statement **F.** \$0

Adjusted Balance (Should agree with bank statement) **G.** \$2238.53

We hereby certify that this is a correct statement of income and expenses.

Club Treasurer: Chris Clover Date: September 5, 2003

Club President: Betty White Date: September 8, 2003

Volunteer Leader: Earl Pearlgold Date: September 15, 2003

Figure 9. Sample annual financial report.

Add all the expenses for each event together so that there is only one line for each event. Add the expenses for the year together and write the amount on the **Total Expenses for Year (C)**.

5. Add the **Account Balance at Beginning of Year (A)** and the **Total Income for Year (B)**, then subtract the **Total Expenses for Year (C)**. The total is the **Account Balance at End of Year (D)**.
6. Now compare the **Account Balance at End of Year (D)**, with the end of year bank statement. If it doesn't agree, you need to **Add Back Checks That Have Not Shown Up on Bank Statement (E)**, and subtract **Deposits That Have Not Shown Up on Bank Statement (F)**. If it still doesn't add up, go back and check that you have included all the revenues and expenditures for the year. This activity is essentially the same as reconciling a checkbook, except the report summarizes all financial activities.

## End of the Year Bookkeeping

At the end of your 4-H year, there are some special things that must be done with the treasurer's book and records. Your county Extension agent will require you to submit an Annual Financial Report, Audit Report and

Annual Inventory Report that reflects the current state of your club finances.

The Annual Financial Report is a snapshot of your club finances. You should complete this form and pass it along with the required documentation to the club audit committee. An audit is where the finances are reviewed to make sure that the money was used appropriately and there are no differences between the treasurer's records and the bank's records.

As the treasurer, you should submit your records for the audit committee's review. Below you will see a list of things that need to be presented to the audit committee. In the back of this book, you will see a form for the audit committee to complete. Once the committee has these records, they can complete the forms.

After the committee has completed the report, you should send a copy of the Financial Statement, Audit Report and Annual Inventory Report to the county Extension office. Be sure to retain one copy of the report for your records.

### Audit Committee Checklist:

- Club budget
- Treasurer's ledger reports
- Bank statements
- Year-end financial report
- Canceled checks and deposit slips
- Receipts for all income
- Bills for all expenses
- Inventory records

## Important Financial Reporting Information

**Note to 4-H parents and leaders:** You should become familiar with the information in this section to help your club or group treasurer with the required forms and financial reporting.

### Financial Guidelines for Arkansas 4-H Clubs or Groups

Under U.S. Department of Agriculture and University of Arkansas Division of Agriculture guidelines, the county Extension office is required to keep track of all transactions related to finances in 4-H groups. It's extremely important that all 4-H groups show the source of any money they have raised and how it is disbursed.

Clubs and groups do not pay county, state or national membership fees. Local groups may choose to raise money for their goals through fund-raising or dues or both. A group treasury is optional but necessary if funds are maintained for group use. Fund-raising should be done for the good of the total group and should be consistent with the county 4-H fund-raising policies. Fund-raising should not be the main focus of group activities nor exclude any individual from participation. Groups are expected to support the financial needs of the total group and when

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN
OMB No. 1545-0003

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <b>4-H Cloversall Club</b>	
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name <b>Vicki M. Volunteer</b>
	4a Mailing address (room, apt., suite no. and street, or P.O. box) <b>61 Clover Lane</b>	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code <b>Anytown, AR 00000</b>	5b City, state, and ZIP code
	6 County and state where principal business is located <b>Pulaski, Arkansas</b>	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN of grantor) _____
<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ <b>4-H Club (educational)</b>	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) ▶ <b>2704</b>

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
-------	-----------------

9 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input checked="" type="checkbox"/> Other (specify) ▶ <b>savings/checking</b>	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year) \_\_\_\_\_ 11 Closing month of accounting year \_\_\_\_\_

12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ▶ **NA**

13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-." . . . . . ▶

Agricultural	Household	Other
<b>0</b>	<b>0</b>	<b>0</b>

14 Check one box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input checked="" type="checkbox"/> Other (specify) <b>4-H Club - educational nonprofit</b>	<input type="checkbox"/> Accommodation & food service
				<input type="checkbox"/> Wholesale-other
				<input type="checkbox"/> Retail

15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business? . . . . .  Yes  No  
 Note: If "Yes," please complete lines 16b and 16c.

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.  
 Legal name ▶ \_\_\_\_\_ Trade name ▶ \_\_\_\_\_

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.  
 Approximate date when filed (mo., day, year) \_\_\_\_\_ City and state where filed \_\_\_\_\_ Previous EIN \_\_\_\_\_

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true and complete.

Name and title (type or print clearly) ▶ **Vicki M. Volunteer**

Signature ▶ *Vicki M. Volunteer* Date ▶ **00-00-00**

Applicant's telephone number (include area code) ( **555** ) **555-5555**

Applicant's fax number (include area code) ( )

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code	5b City, state, and ZIP code
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN of grantor) _____
<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) ▶ _____

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
-------	-----------------

9 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year) \_\_\_\_\_ 11 Closing month of accounting year \_\_\_\_\_

12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) . . . . . ▶

13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-." . . . . . ▶

	Agricultural	Household	Other
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14 Check one box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other
<input type="checkbox"/> Retail				
<input type="checkbox"/> Other (specify) _____				

15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business? . . . . .  Yes  No  
 Note: If "Yes," please complete lines 16b and 16c.

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.  
 Legal name ▶ \_\_\_\_\_ Trade name ▶ \_\_\_\_\_

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.  
 Approximate date when filed (mo., day, year) \_\_\_\_\_ City and state where filed \_\_\_\_\_ Previous EIN \_\_\_\_\_

<b>Third Party Designee</b>	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, the information is true, correct, and complete.

Name and title (type or print clearly) ▶ _____	Applicant's telephone number (include area code) ( )
Signature ▶ _____	Date ▶ _____
	Applicant's fax number (include area code) ( )

possible, to assist with participant costs in county, state, national and international programs.

The following guidelines are in effect to help groups fulfill their responsibilities for handling funds:

1. Every 4-H group that has a checking or savings account is required to have an Employer Identification Number (EIN). 4-H groups with money in a bank need to apply for an EIN from the Internal Revenue Service using Form SS-4. An example is provided on page 8 and a blank form on page 9. Be sure to put "4-H" as the first word of your group name on the form and on your group bank accounts. This will speed up the application process and help ensure that the IRS grants your group non-profit status. The group needs to report its EIN to the bank and the county Extension office. You can apply for an EIN online, by telephone, by fax or by mail depending on how soon you need to use the EIN. To apply online, go to the IRS website at [www.irs.gov/business](http://www.irs.gov/business) and click **Employer ID Numbers** under **topics**. Call 1-800-829-4933 to apply over the telephone. Fax a completed Form SS-4 to **215-516-3990** or mail to **Attn: EIN Operations, Philadelphia, PA 19255**.
2. The group treasurer must use this book, the **Arkansas 4-H Treasurer's Record Book** (C-488), to show cash received, where the money came from and payments made, complete with check number, date and purpose. If the group does not have a checking account but does have a savings account, checks should be purchased from a bank or credit union. For the treasurer's protection, copies of these checks are to be recorded and maintained.
3. Payments should be made only in response to a formal written bill or invoice. The itemized invoice, clearly stating what was billed, with the check number and date of the check on it, will become a permanent part of the treasurer's records. This practice is very important to protect the treasurer's reputation.
4. Some groups prepare a budget for the year. A budget is a written plan for raising and spending money for a set period of time, usually one year. Since a budget is approved by the members of the group, it's not necessary to seek approval for payment of items already listed in the budget. If a group doesn't have a budget or items arise that are not part of the budget, each item needs to be presented to the members for approval before payment. This accomplishes two things. First, all expenditures of the group funds are made with the full approval of the group. Second, this is a great way for the club or group members to learn how money flows into and out of an organization.
5. All money received should be acknowledged with a written receipt, preferably pre-numbered. The receipt should also include the amount received, the source of the funds (such as a car wash or plat book sales), the date and the name of the person making the payments. These receipts are the back-up documentation for any bank deposits made. The receipts should also become a permanent part of the club or group records. All receipt books should be kept for the current year and three prior years.
6. If any receipt is voided, the original receipt should be maintained with the official copy of that receipt.
7. If a member/representative turns in money collected from several people, one receipt may be written directly to that member if documentation is attached to the receipt listing (1) individuals from whom money was collected and (2) the amount collected from each.
8. All 4-H clubs and groups are required to complete an Annual Financial Report, Audit Report and Annual Inventory Report. These reports must be turned in to the county Extension office at the end of the fiscal/calendar year.
9. Each club or group should have at least two adult volunteers' names and the youth treasurer's name to be on the bank account (with neither adult leader being the parent of the treasurer). The group also might consider requiring dual signatures for expenditures over a pre-set amount.

10. All fund-raising activities within a county using the 4-H Name and Emblem should be reviewed and approved by the county Extension agent before the event. All money raised using the 4-H name must be used only for 4-H activities. Because these funds are publicly accountable, they must not be used in any way to enrich individuals. This means money may not be given out to individual group members or others but should be used to pay for recognition of achievements, scholarships, educational programs, activities, workshops or 4-H group supplies. Money may be transferred to fund county, state or national programs.

Drawings, raffles and various kinds of games of chance are illegal in the state of Arkansas. We prefer that those involved in 4-H youth development programs initiate fund-raising efforts in which people receive a product or service or make gifts and receive nothing tangible in return.

11. Non-cash donations to groups (for example, consumable donations of supplies or miscellaneous items) should be acknowledged in writing to the donor. A copy of the acknowledgement must be kept in the group treasurer's records. Non-consumable donations such as equipment or animals should be accepted only if the group is prepared to accept the responsibilities of ownership including care, maintenance and insurance. Written acknowledgment should be sent to the donor and a copy must be kept in the treasurer's records. The Internal Revenue Service requires that a specific set of written documents be completed by the donor and the donee if a non-cash gift is valued at \$5,000 or more. In such a case, consult a qualified attorney. Valuation of a non-cash donation is the responsibility of the donor, in consultation with his or her tax advisor and individuals qualified to appraise items of this type. It is not appropriate for a 4-H group, staff member or volunteer to place a value on items donated.

Donors cannot specify the individual recipient of cash or non-cash donations. Clubs or groups should not feel compelled to accept non-cash donations. The Extension agent responsible for 4-H Youth Programs

should be contacted whenever the group has questions about the appropriate action with respect to accepting and managing any donation.

12. When any merchandise is purchased from a group, or a non-cash contribution is made, only the amount paid in excess of the fair market value of the item may be deducted as a charitable contribution. Again, it is the responsibility of the purchaser, not the volunteer group, to determine the fair market value of a product.
13. Any 4-H club or group that disbands with money left in its account must turn over those funds to the University of Arkansas Cooperative Extension Service or other exempt volunteer organizations.
  - a. Examples of acceptable distribution of funds:
    - Donation to another community group or the county-wide group, (i.e. another 4-H or EHC Club, County 4-H Foundation or County EH Council).
  - b. Examples of unacceptable distribution of funds:
    - Dividing the leftover funds among members.
    - Sponsoring a trip or party for the members for the purpose of using the funds.
    - Cash gifts to members, county agents or other non-qualifying entities.
14. If a club or group becomes inactive or ceases to exist, the appropriate county Extension agent has the obligation and authority to ensure the appropriate disposition of any remaining assets.
15. Another responsibility in sound financial management for groups is a system for examination and audit of financial statement balances, assets and the established accounting system. Each club/group should have its financial statements and related books and records audited at the end of each fiscal/calendar year.
16. If the club/group is required to file IRS Form 990, (i.e., has revenue in excess of \$25,000 per tax year) then the audit should be done by an independent certified public accountant.

17. If the group has revenue of less than \$25,000 per tax year, they may choose to conduct a Peer Review Audit using an appropriate Audit Committee.
18. Many clubs and groups find it useful to acquire and maintain certain tangible assets in support of the educational goals of the organization. This would include real property (land and buildings), equipment, supplies, vehicles, etc.
19. Fiscal responsibility for these tangible assets rests with the individual club or group, and these assets are not a part of the University of Arkansas inventory.
20. Groups are encouraged to inventory these assets on an annual basis: (1) to document their location; and (2) provide a historical summary for both acquisition and disposal. (Note: To avoid burdensome recordkeeping, it is suggested that this inventory report include only assets with a useful life over one year and an initial value of \$250 or more).

## **Peer Review Audit Guide**

The peer review audit committee should be composed of at least three members, and its 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 involved in the financial affairs of the group. Audit committees for youth groups should include two adult leaders and two youth members.

Annual Procedures for peer review audit committee at end of fiscal year:

1. Check each month's reconciled bank statement and canceled checks. Make sure the ledger postings are current and complete.
2. Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank.
3. Total all funds received. Verify that cash receipts were written and that funds received were listed on the ledger reports.
4. Total all deposits made to the bank account. This total should equal the total of all funds received, unless treasurer's ledger reports show that some funds were retained as petty cash.
5. Total all expenditures. Verify that a written bill is on file for every expenditure. Verify that all expenditures were paid by check, not in cash.
6. Examine the Annual Financial Report. Verify that the amounts listed agree with the amounts in the treasurer's ledger reports, the total in the check register and the bank statements.
7. The treasurer's total balance at the beginning of the year (bank balance plus petty cash), plus all funds received, minus all expenditures, must equal treasurer's total balance at the end of the year (bank balance plus petty cash).
8. Examine the club inventory sheet and make sure that all property/equipment has been properly accounted for and documented. A letter or receipt should be on file for each gift received, documenting donor, date, value and any restrictions placed on the donation by the donor.



## ANNUAL FINANCIAL REPORT

Club/Group \_\_\_\_\_

For the Period \_\_\_\_\_ to \_\_\_\_\_

Account Balance at Beginning of Year **A.** \_\_\_\_\_

Income:

Summarize by source and amount

Example: Concession Stand -- \$455.00


Total Income **B.** \_\_\_\_\_

Expenses:

Summarize by category and amount

Example: Supplies for Concession Stand


Total Expenses **C.** \_\_\_\_\_

Amount Balance at End of Year **D.** \_\_\_\_\_

Add back checks that have not shown up on bank statement **E.** \_\_\_\_\_

Subtract deposits that haven't shown up on bank statements **F.** \_\_\_\_\_

Adjusted Balance (Should agree with bank statement) **G.** \_\_\_\_\_

We hereby certify that this is a correct statement of income and expenses.

Club Treasurer: \_\_\_\_\_ Date \_\_\_\_\_

Club President: \_\_\_\_\_ Date \_\_\_\_\_

Volunteer Leader: \_\_\_\_\_ Date \_\_\_\_\_



**Payment Voucher**

\_\_\_\_\_ 4-H club/group name

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

Pay to: \_\_\_\_\_  
 (Copy of bill or statement must be attached.)

Items Purchased:	Project:	Amount:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Approved: \_\_\_\_\_

\_\_\_\_\_  
 President's signature Date: \_\_\_\_\_

\_\_\_\_\_  
 Secretary's signature Date: \_\_\_\_\_

Check Number: \_\_\_\_\_ Date: \_\_\_\_\_

By: \_\_\_\_\_

**Payment Voucher**

\_\_\_\_\_ 4-H club/group name

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

Pay to: \_\_\_\_\_  
 (Copy of bill or statement must be attached.)

Items Purchased:	Project:	Amount:
_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Approved: \_\_\_\_\_

\_\_\_\_\_  
 President's Signature Date: \_\_\_\_\_

\_\_\_\_\_  
 Secretary's signature Date: \_\_\_\_\_

Check Number: \_\_\_\_\_ Date: \_\_\_\_\_

By: \_\_\_\_\_







**Record of Club/Group Finances**

<b>Cash Received</b>			<b>Cash Paid Out</b>			<b>Balance</b> Balance at End of each entry
<b>Date</b>	<b>From What Source</b>	<b>Amount</b>	<b>Date</b>	<b>For What Purpose</b>	<b>Amount</b>	
				Balance carried over from previous page		\$
						\$
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				Balance carried over to next page		\$



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				Balance carried over to next page		\$



\_\_\_\_\_ Club/Group name

### Monthly Treasurer's Report

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

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amount \$ \_\_\_\_\_ for what purpose \_\_\_\_\_

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Total received: \$ \_\_\_\_\_

3. State the expenses:

\$ \_\_\_\_\_ to \_\_\_\_\_

For what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_

For what purpose \_\_\_\_\_

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For what purpose \_\_\_\_\_

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

4. Indicate closing balance:

Date: \_\_\_\_\_ Closing Balance: \$ \_\_\_\_\_

If the club or group has a checking account, do the following:

Add back checks that haven't shown up on the bank statement **plus** \_\_\_\_\_

Subtract deposits not showing up on bank statement **minus** \_\_\_\_\_

Adjusted balance should agree with bank statement **equals** \_\_\_\_\_

Include clear copy of bank statement that agrees with the total adjusted balance, directly above.

Prepared by: \_\_\_\_\_ Accepted by: \_\_\_\_\_  
 Treasurer's signature President's signature

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



\_\_\_\_\_ Club/Group name

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Adjusted balance should agree with bank statement **equals** \_\_\_\_\_

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Prepared by: \_\_\_\_\_ Accepted by: \_\_\_\_\_  
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Date: \_\_\_\_\_ Date: \_\_\_\_\_



\_\_\_\_\_ Club/Group name

### Monthly Treasurer's Report

1. State the beginning balance:

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

2. Indicate money received:

amount \$ \_\_\_\_\_ for what purpose \_\_\_\_\_

amount \$ \_\_\_\_\_ for what purpose \_\_\_\_\_

amount \$ \_\_\_\_\_ for what purpose \_\_\_\_\_

Total received: \$ \_\_\_\_\_

3. State the expenses:

\$ \_\_\_\_\_ to \_\_\_\_\_

For what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_

For what purpose \_\_\_\_\_

\$ \_\_\_\_\_ to \_\_\_\_\_

For what purpose \_\_\_\_\_

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

4. Indicate closing balance:

Date: \_\_\_\_\_ Closing Balance: \$ \_\_\_\_\_

If the club or group has a checking account, do the following:

Add back checks that haven't shown up on the bank statement **plus** \_\_\_\_\_

Subtract deposits not showing up on bank statement **minus** \_\_\_\_\_

Adjusted balance should agree with bank statement **equals** \_\_\_\_\_

Include clear copy of bank statement that agrees with the total adjusted balance, directly above.

Prepared by: \_\_\_\_\_ Accepted by: \_\_\_\_\_  
 Treasurer's signature President's signature

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



### Peer Review Audit Report

Club/Group \_\_\_\_\_ Year end  Jan. 1, \_\_\_\_\_ - Dec. 31, \_\_\_\_\_

Year end  July 1, \_\_\_\_\_ - June 30, \_\_\_\_\_

Year end  Oct. 1, \_\_\_\_\_ - Sep. 30, \_\_\_\_\_

Checking Account Number \_\_\_\_\_

Bank \_\_\_\_\_

Bank Address \_\_\_\_\_

IRS Tax ID# (form SS-4) \_\_\_\_\_ Audit Date \_\_\_\_\_

Persons authorized to sign on checking account:

Name \_\_\_\_\_ Address \_\_\_\_\_

Name \_\_\_\_\_ Address \_\_\_\_\_

Bank records are in the possession of:

Name \_\_\_\_\_ Address \_\_\_\_\_



**Audit Review Committee Checklist**

- |                                                             |                                                            |
|-------------------------------------------------------------|------------------------------------------------------------|
| <input type="checkbox"/> Club/group budget and any addendum | <input type="checkbox"/> Canceled checks and deposit slips |
| <input type="checkbox"/> Treasurer's ledger reports         | <input type="checkbox"/> Receipts for all income           |
| <input type="checkbox"/> Bank statements                    | <input type="checkbox"/> Bills for all expenses            |
| <input type="checkbox"/> Year-end financial report          | <input type="checkbox"/> Inventory records                 |

The audit committee found the following conditions:

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The audit committee makes the following recommendations:

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This certifies that the audit committee has reviewed the record keeping and financial balances and finds them:  
 (Check one box)

- In order
- In order upon implementation of recommendation
- Requiring further review and action

Signatures of audit committee:

Name _____	Address _____
Name _____	Address _____
Name _____	Address _____
Name _____	Address _____



## WHAT IS 4-H WORK?

4-H work is that part of the program of the Cooperative Extension Service of the University of Arkansas which serves youth. Young people between the ages of 5 and 19 organize themselves into a 4-H club with their own officers, adult leaders, and local programs. The primary purpose of 4-H work is to develop in boys and girls leadership, initiative, citizenship, and character, and to teach them certain subject matter.



## THE 4-H CLUB PLEDGE

I pledge:  
my Head to clearer thinking,  
my Heart to greater loyalty,  
my Hands to larger service,  
my Health to better living,  
for my club, my community,  
my country, and my world.

## THE 4-H CLUB MOTTO

To Make the Best Better

## THE 4-H CLUB EMBLEM

The 4-H emblem is a four-leaf clover with the letter "H" on each leaf.  
The four "H's" stand for Head, Heart, Hands, and Health.

## THE 4-H CLUB COLORS

**GREEN:** Nature's most common color is emblematic of springtime, life, and youth.

**WHITE:** Symbolizes purity and high ideals.

This publication was provided to you through the Cooperative Extension Service of the University of Arkansas, represented in your county by your county Extension agents.



4-H is the youth development program of the Cooperative Extension Service, University of Arkansas, Division of Agriculture.



UNIVERSITY OF ARKANSAS  
DIVISION OF AGRICULTURE

Cooperative Extension Service

University of Arkansas, United States Department of Agriculture, and County Governments Cooperating

Printed by University of Arkansas Cooperative Extension Service Printing Services.

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Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Director, Cooperative Extension Service, University of Arkansas. The Arkansas Cooperative Extension Service offers its programs to all eligible persons regardless of race, color, national origin, religion, gender, age, disability, marital or veteran status, or any other legally protected status, and is an Equal Opportunity Employer.

C-488-PD-3-04N