

# North Carolina 4-H

## Financial Guidelines for 4-H Clubs and Groups



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## North Carolina 4-H Club & Group Financial Guidelines

### Examples of 4-H Affiliates

- 4-H Clubs
- 4-H Advisory Boards
- 4-H Leader's Association
- NC 4-H Honor Club
- NC 4-H Alumni
- Livestock Clubs
- Horse Advisory Groups/Councils
- Shooting Sports Clubs
- 4-H County Councils
- Any group working as 4-H that has any money.

**Any 4-H Club or Group that will handle money must open up a checking account under our 4-H Guidelines regardless.**

**In order to have a 4-H Checking Account, there are several guidelines you must follow.**

1. Must be recognized as a 4-H Club or Group
2. Must be authorized to use the 4-H Name and Emblem
  - a. Understand the Guidelines for using the clover.
3. Annual Requirements include:
  - a. Meet 4-H Club/Group Guidelines
  - b. Have the appropriate forms on file for each club/group
  - c. Follow Chartering Guidelines for first time charters and renewal chartering guidelines. Must re-charter on the gold level.
4. Complete the North Carolina 4-H Treasurer's Record Book and submit appropriate paperwork as directed.
5. Follow the Financial Guidelines for 4-H Club or Groups in the Treasurer's Record Book

### Using the 4-H Clover

The 4-H Emblem is protected and belongs to the 4-H Youth Development Program under the authority of the USDA. Your club **MUST** be chartered before you can use the 4-H name and emblem.

<https://nifa.usda.gov/sites/default/files/resource/2017-4h-h-professionals-name-and-emblem-handbook.pdf>

# CHARTERING

## Club Charters

- Identifies as a 4-H Club
- Authorizes to use 4-H Name and Emblem
- Completed ANNUALLY
- Requirements:
  - At least FIVE/SIX members from 3 different families
  - Trained volunteers
  - 6 Month Calendar
  - List of Elected Officers or Age Appropriate Roles
  - Club Roster

## Re-Chartering

### Gold Seal

The following are the minimum requirements for a 4-H club to renew their charter. Clubs are **required** to re-charter on an annual basis in order to remain a 4-H club and continue to use the 4-H logo and emblem. Once clubs have submitted and completed the requirements, clubs should receive the gold seal on the original charter.

The club held regular meetings.

1. List of club officers are on file with the County Cooperative Extension office. Officers have been either elected or rotated into office.
2. The club completed at least one community service project during the year.
3. Enrollment forms have been updated un 4HOnline.
4. Annual financial report (Green Treasurer's Book) has been submitted to county Cooperative Extension Office.
5. Organizational (club) leader had attended a minimum of one 4-H volunteer training during the calendar year.
6. The club meets consistently throughout the year.

## **Emerald Seals**

The following are the minimum requirements for a 4-H Club to receive an Emerald Seal. 4-H Clubs are not required to apply for an emerald seal. These specific requirements are based on research defining best practice for 4-H clubs. The Emerald Charter Seal is attached to the Club Charter at the time of renewal. Seals should be presented to a club at the appropriate club or meeting. In addition to the renewal of charter requirements, seals will be presented to clubs meeting the following criteria

1. 50% of club youth will have been engaged in 4-H Life Skill development opportunities such as local/district/state/national activities, project records, presentations, or 4-H camp.
2. Clubs have completed a minimum of at least two community service activities during the club year.
3. Club youth have completed a minimum of one citizenship activity
4. Club youth have participated in an annual achievement program.
5. Enrollment forms have been updated on 4HOnline.
6. Annual financial report (Green Treasurer's Book) has been submitted to county Cooperative Extension Office.
7. Organizational (club) leader had attended a minimum of one 4-H volunteer training during the calendar year.
8. List of club officers are on file with the County Cooperative Extension office. Officers have been either elected or rotated into office.
9. The club meets consistently throughout the year.

## How to Handle Money

If the club chooses to handle money (dues, fundraisers, etc), they **must** open a 4-H club checking account.

- Clubs need to be in active charter status to handle funds (re-chartered as of January 1 of the current year or recently chartered)
- Groups need to be in good standing with the office.
  - All required forms on file
- Obtain an Employee Identification Number (EIN) from the IRS <http://www.irs.gov> using the SS-4 application.
  - See document in packet called: Applying for an EIN.
- Open a bank account with new EIN in the name of the 4-H club/group. 4-H is required in the name of the 4-H Club/Group checking account.
- Bank account address should be the county 4-H office mailing address.
- All IRS accounts should be set up under the County 4-H Email address and mailing address.

**Required financial forms that the County 4-H Office will need are:** <https://nc4h.ces.ncsu.edu/4-h-professionals/delivery-systems/north-carolina-4-h-clubs/club-operations/club-finances/>

**Each year there is an Annual 4-H GEN Verification and Enrollment time**

**All documents must be updated or submitted each year.**

- Articles of Organization NC 4-H Group or Articles of Organization NC 4-H Club – County files
- 4-H Financial Responsibility Leader Acknowledgement – County files
- NC Name and Emblem Application – County files
- 4-H Group Tax Exempt Authorization – County files and Submitted to State
- Individual Club/Group Document Sheet – County files and Submitted to State
- Maintain finances with Club Treasurers Guide – (Green Publication)
  - Audit Report – Pages 20 - 23
  - Fundraising Proposal approval form
  - Payment Vouchers

- Record of Club/Group Finances
- Monthly Treasurers Report
- Uses 4-H Treasurers guide to record ALL deposits and expenditures.
- File annually with IRS: Form 990 N
  - Files in February each year with IRS using the electronic 990 N postcard, available from [www.irs.gov](http://www.irs.gov)
- Provide documents as needed by Feb. to State 4-H Office
  - Reminders:
    - The electronic postcard takes users away from the IRS website
    - If the club/group receives an error screen, print error screen and keep in records and follow back up in a few weeks. If problem still occurs – call the IRS. Do not ignore it.
- 4-H County Office should have a copy of ALL financial records and correspondence
- Agent needs to set up audit committee and provide times for clubs to schedule audits for their financial records.

Use 4-H Club Finance checklist -

[http://www.nc4h.org/uploads/documents/Club\\_Finance\\_Checklist.pdf](http://www.nc4h.org/uploads/documents/Club_Finance_Checklist.pdf)

#### Tax-Exempt vs Tax Deductible

- Please note: Simply having an EIN does not mean a 4-H group is tax-exempt
  - NC 4-H is not a tax-exempt organization on it's own
  - Club/Groups under the NC State 4-H GEN are exempt from paying sales taxes provided they meet the IRS Guidelines

#### How to Handle Funds

- If a club/group decides to do a fundraiser you must fill out the 4-H Funding Proposal (located in the Club Treasurer's Guide p.16)
  - Completed and approved by County 4-H Agent or designated staff **BEFORE** club begins a fundraiser.
- Monthly Treasurers Report
  - Treasurer and Club Leader work together to complete.
  - Present to club during business portion of club meeting.

- Annual Financial Report
  - REQUIRED – must be submitted to County 4-H Office each year.
  - Must be submitted to Agent and State 4-H Office annually.
- Annual Audit Review Report
  - Required and must be submitted by Audit Committee to Agent and then submitted to the State 4-H Office. Agent appoints an audit committee each year and they complete the report.

### **The Club Financial Packet for Club/Group Leaders**

- <https://nc4h.ces.ncsu.edu/4-h-professionals/delivery-systems/north-carolina-4-h-clubs/club-operations/club-finance/>
- NC 4-H Treasurer's Record Book
- SS-4 (Application for an EIN #) – See section on Applying for an EIN in this packet.
- 4-H Group Tax Exemption Authorization
- Financial Responsibility Leader Acknowledgement Letter
- Article of Organization NC 4-H Club or NC 4-H Group Application
- Name and Emblem Application
- Club Finance Checklist
- FAQ sheet
- Timeline for County deadlines (Review dates, trainings, etc)

### **4-H Club/Group Annual Enrollment**

- Re-enrollment Period will be Jan. 1 – Feb. 15 of each year.
- Financial Forms needed to re-enroll and re-charter are:
  - [Audit Form from Treasurer's Record Book](#) – can and upload electronically using the Google Drive – See instructions under submissions guidelines when it is sent out.
  - Maintain finances with Club Treasurers Guide – (Green Publication – on 4-H Website)
  - Uses 4-H Treasurers guide to record all deposits and expenditures.
  - Any new club/groups will be enrolled during this period.

## **Frequently Asked Questions**

### **What is an EIN?**

The Employer Identification Number is a unique identifier for an organization, much like we each have our own Social Security Number.

### **How do clubs obtain an EIN?**

Club or group leaders complete the IRS' SS-4 form, "Application for Employer Identification Number" and send it to the IRS. Club leaders need to complete all the fields, using the information provided. Leaders should provide their 4-H agent with a copy of the completed SS-4 application. Use County Office mailing address.

### **Does *every* group need to obtain an EIN?**

Those making \$25,000 or more each year should already have an EIN and be reporting income to the IRS using a 990. IRS requirements, in compliance with The Pension Protection Act of 2006, require small tax-exempt organizations to file annually with the IRS. This includes groups earning from \$0 up to \$25,000, or in the absence of active fundraising, groups that may accept a donation. Only those groups with \$0 income and no intention of accepting gifts are not required to have an EIN.

### **What about 4-H military clubs?**

Army and Air Force 4-H Clubs do not need an EIN nor inclusion under the 4-H GEN as these clubs do not handle money nor have bank accounts. Any fundraising conducted by these clubs must be sponsored by an appropriate private organization (i.e., a military Officers' Wives Club or Youth Booster Club) that handles funds and records on the club's behalf.

### **What address should be used for the contact person?**

The volunteer leader and 4-H Agent should be the contact person. Use the County 4-H Office as the mailing address on all checking accounts.

### **What goes in fields 11 and 12 (business start date & closing month of accounting period)?**

The North Carolina 4-H Club Year is January - December (January is the business start date and December is the closing month of accounting period)

### **What information does a group leader need to file an ePostcard?**

It's a short, simple list of information, including the legal name of the club/group, County 4-H Office mailing address, EIN, annual tax period, annual gross receipts, and if the group has terminated.

### **When do groups file the e-Postcard?**

This annual electronic notice is due by the May 15<sup>th</sup> each year, the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of business (end of club year) in North Carolina 4-H.



You will need to provide documentation each year to the State 4-H Office so counties should file by Feb. 1 each year.

**What happens if a group doesn't file by the deadline?**

Recognize that the IRS is operating on a 3-strikes-and-you're-out ruling – IRS fees will apply for groups that repeatedly fail yet try to get on the list.

**What happens if I do not complete the forms and upload them during the Enrollment and Re-Enrollment Period?**

You will be removed from the 4-H GEN and will be asked to close your bank account.

Visit our website: [www.nc4h.org](http://www.nc4h.org)

Shannon B. McCollum, Ed.D

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Youth Development Specialist

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**NC STATE**

**EXTENSION**

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# Applying for and Maintaining your EIN

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**NC STATE**

EXTENSION

## **Applying/Maintaining an Employer Identification Number (EIN)**

(4-H Club/Groups who open a checking account for the purpose of 4-H)

### **What is an EIN**

An Employer Identification Number (EIN), is a nine-digit number the IRS assigns to business entities. 4-H Club/Groups need an EIN to open a bank account.

### **How do I apply for an EIN**

1. Complete the Form SS-4, Application for Employer Identification Number, which is available on the [IRS Website](#). There is also a link to the form on the NC 4-H Website under the [Club Finances link](#). (This will help you answer the questions that will be required for the online application.
  - a. Please use the sample provided on the NC 4-H website when applying for your EIN. It is linked on the [Club Finance](#) page as well.
  - b. Please have 4-H in the name of the 4-H club
2. Apply Online. The EIN will be issued immediately. Go to:  
<https://sa.www4.irs.gov/modiein/individual/index.jsp>

NOTE: there is no charge to get an EIN but there are many commercial sites that will “help” you for a large fee. If you are asked to pay for this you are on the wrong site. Try searching for (Google), “apply for an EIN” and select the IRS site that comes up on the list.

Once you are on the correct site you will go through a series of screens:

- When asked what type of legal structure is applying check “view additional types” and then select “other, non-profit/tax exempt organization”
- When asked the reason select “banking purposes”
- When asked who the responsible party is select “individual”
- When prompted enter your name and social security number and then choose “I am a responsible and duly authorized member”
- When asked the physical location give your local 4 -H Office’s mailing address.
- When asked the legal name of the non-profit organization enter the name of your 4-H club - **make sure to include 4-H in the club name**
- Use the current date as the starting date of the group however the reporting year will be by the organization’s annual tax year – the tax year for North Carolina 4-H is January 1 through December 31.
- You will be taken to a screen with 5 questions – answer no to all of them
- On the next screen (“What does your business do?”) select “other”, then select “other” on the following screen and type “youth education”

- Select how you want to receive your confirmation and then hit “submit”
- 3. Please keep a copy of the application in your 4-H Club file and in the County 4-H Office.
- 4. Once you obtain your EIN number from the IRS, please keep a copy in your 4-H Club file and in the County 4-H Office as well.

**Apply by Telephone**

Call the Business and Special Tax Line at 800-829-4933 Monday through Friday from 7:00 a.m. to 7:00 p.m. You will be assigned an EIN over the telephone.

**Apply by Fax**

Complete the SS-4 using the sample mentioned in Number 1 of this document and fax it to 855-641-6935. Provide your own fax number and you will receive the EIN within 4 business days.

**Apply by Mail**

Complete the SS-4 and mail it to the Internal Revenue Service, Attention EIN Operation, Cincinnati, OH, 45999. It takes about 4 weeks to receive your EIN this way.

Once you receive your EIN you must send a copy of the confirmation to your local 4-H Agent

## **Annual Filing Requirements**

### **For those clubs/groups listed under the 4-H GEN**

Tax-exempt organizations are required to file annual information forms with the IRS. Forms include the Form 990, or the 990-N (e-Postcard). Filing the form is necessary to maintain an organization's tax-exempt status. Filing should be done after the close of the 4-H year (January 1 – December 31) or by May 15<sup>th</sup> at the latest. Filing is the responsibility of the 4-H Leader/Volunteer in charge of the account.

Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Forms 990 or 990-EZ instead.

Any 4-H organization with gross receipts over \$50,000 during the tax year must file Form 990 or 990-EZ.

#### **How to File Form 990N e-Postcard**

1. All 4-H clubs/organizations in North Carolina need to file by May 15 each year. Income reported will be for the previous January 1 – December 31: 4-H year.
2. 4-H clubs and organizations may not receive a reminder to file the 990N, so it is up to the club leader(s) to remember to file by the deadline.
3. Go to [www.irs.gov](http://www.irs.gov) and use the keyword/search field to find links to Form 990-N information ([Form 990-N e-PostCard](#)). Once on this page, select “How to File” and then follow the instructions below. Please note that filing requires you to leave the IRS site, and that is okay as that is the process the IRS has created.

**IMPORTANT:** For Users who have filed a 990N E-Postcard in the past you can go directly to “Step 2: Create your Form 990-N (e-Postcard)” and log in and file.

For Users who have never filed a 990N e-Postcard:

1. Register as a New User – must work with 4-H Agent as they will need to help create the account.
2. Use the county 4-H email address for all club/group accounts. This is a university requirement starting in 2021. Email address is: [countynamecounty4-H@ncsu.edu](mailto:countynamecounty4-H@ncsu.edu)  
Example: [alamancecounty4-H@ncsu.edu](mailto:alamancecounty4-H@ncsu.edu)
3. Create your Form 990-N (e-Postcard). Please note the instructions to log-in. (For example if your EIN is # 33-333333 you would login using 3333333301)

To complete Form 990-N, qualified 4-H Clubs and Affiliated 4-H Organizations need to provide the following information:

1. Organization's legal name – as legally chartered or otherwise formally tied to the organization's EIN. If it does not find it try North Carolina State University, then club name)
2. Any other names your organization uses (not relevant for most 4-H Clubs and Affiliated 4-H Organizations)
3. Organization's mailing address – as tied to the organization's EIN
4. Organization's website address – if you have one
5. Organization's EIN – this is a unique number that identifies the organization to the IRS. This is what you received after sending in your SS-4 Form.
6. Name and address of the principal officer of your organization – same as the name and address provided on the SS-4.
7. Organization's annual tax year – the tax year for North Carolina 4-H is January 1 through December 31.
8. Confirmation that your organization's annual gross receipts are normally \$50,000 or less
9. The e-Postcard includes an option for stating that your organization has or is terminating, but isn't relevant for GEN 5935.

3. Submit your Form 990-N (e-Postcard).

**Steps to follow if you get an error message when you try to file your 990N (e-Postcard) or are unable to file:**

1. Please contact IRS Customer Account Services (CAS) at 877-829-5500.
2. Indicate that your organization (4-H club, Leaders Association, 4-H Livestock Committee, etc.) is a subordinate of a central organization called "North Carolina State University" The EIN for NC State University is 56-6000756 - If and only if you are listed under our 4-H GEN. Those clubs/groups are updated annually and have specific guidelines each year during the annual enrollment period.
3. Tell the IRS that your group exemption number (GEN) is 5935.
4. Please note that the Tax year for NC State is a fiscal year – July 1 – June 30. They may need to note this. NC 4-H is a January – December year but for the purpose of filing – June 30 is the university date should the IRS have problems finding your club/group.

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# Charter Application

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## 4-H Club and Groups Charter Application: Initial and Renewal

To be authorized to use the 4-H Name & Emblem, all 4-H Clubs and Groups must complete and return this packet to the County Extension Office.

County Due Date: \_\_\_\_\_

County: \_\_\_\_\_ Today's Date (mm/dd/yy): \_\_\_\_\_

Name of 4-H Club or Group: \_\_\_\_\_

4-H Club: \_\_\_\_\_

4-H Group: \_\_\_\_\_

Type of Club: (Please circle one) Community - Home School - After School – Military – Group - SPIN

Name of All 4-H Club Contact/Volunteer/Group Contact: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Approved adult leaders/volunteers who are working with the 4-H Club or Group has completed the requirements for the Youth Protection Policy.

Primary Phone: \_\_\_\_\_

Please indicate application status: Initial \_\_\_\_ Re-charter (Gold Seal) \_\_\_\_ Re-charter (Emerald Seal) \_\_\_\_ SPIN \_\_\_\_

Regular 4-H Club or Group meeting time: Day of month: \_\_\_\_\_

Time: \_\_\_\_\_

Location where 4-H Club or Group meeting normally will be held: \_\_\_\_\_

Does the 4-H Club or Group have a Facebook or other social media site? Yes ☐ No ☐

If yes, address of all sites: \_\_\_\_\_

Does your 4-H Club or Groups have bylaws? If so, please attach a copy to this application. If not, please work to develop one for your club or group.

Date of last update: \_\_\_\_\_

### 4-H Club Charter Application Requirements

Clubs applying for initial charter need to complete questions above and #1 - 2 Clubs applying for annual renewal complete questions above and #1-3 (Gold Level Requirements), while clubs seeking Emerald Seal status must complete the entire form and must meet requirements for those listed under Gold and Emerald.

#### 1. Slate of Officers: (5-7 year old exempt)

President \_\_\_\_\_ Vice- President \_\_\_\_\_

Secretary \_\_\_\_\_ Treasurer\* \_\_\_\_\_

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Other please explain below:

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**2. Plan of work for first 6 meetings: (Attached to this document)**

**3. Charter renewal requirements – see below**

**Gold Seal Requirements:**

- Clubs are required to re-charter on an annual basis in order to remain a 4-H club and continue to use the 4-H logo and emblem. Once clubs have submitted and completed requirements, clubs will receive the Gold Seal on original charter.
- County 4-H staff and volunteer leaders must initial the following requirements for charter renewal. List activities where appropriate.

**Leader   Staff**

_____	_____	The club held regular meetings
_____	_____	List of club officers are on file with the County Cooperative Extension Office. Officers have been either elected or rotated into office.
_____	_____	Enrollment forms have been updated in 4-HOnline by volunteer and members.
_____	_____	Annual financial report & 990 filed has been submitted to County Cooperative Extension Office (if club has a checking account)*
_____	_____	The club completed at least one community service project during the year.
_____	_____	Club leader has attended a minimum of <b>two</b> 4-H volunteer trainings during the calendar year. Please list training, location, and date in space provided.

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**Emerald Seal Requirements:**

Agents and volunteer leaders must initial the following requirements for charter renewal. List activities where appropriate.

**Must meet all of Gold Requirements plus those listed below:**

**Leader   Staff**

_____	_____	50% of enrolled club youth have been engaged in 4-H Life Skills development opportunities such as local/district/state/national activities, project records, presentations, or 4-H camp. Please list the name of youth and the activity(s) on a separate sheet.
_____	_____	The 4-H Club has completed a minimum of one citizenship activity. Please list the number of participants, activity, date, and location.
_____	_____	Club youth have participated in an annual achievement activity.
_____	_____	The club completed at least two community service projects during the year. Please list the number of participants, the activity, location, and date in space provided. <i>*Please note, only the second activity needs to be listed in the space provided as the first project should be listed under renewal requirements.</i>
_____	_____	Club leader has attended a minimum of <b>two</b> 4-H volunteer trainings during the calendar year. Please list training, location, and date in space provided.

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By signing below, your club or group indicates it is in compliance with all of the 4-H charter requirements listed on this document.

\_\_\_\_\_  
4-H Volunteer Leader Printed Name:

\_\_\_\_\_  
4-H Volunteer Leader Signature

Date of today: \_\_\_\_\_

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# Article of Organization for Clubs

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Club Name: \_\_\_\_\_ Date: \_\_\_\_\_

Type of Club: (Please circle one) Community - Home School - After School – Military - Other



#### 4-H Club Charter Application

Applications should be completed and returned to county 4-H staff to receive updated charter status. Clubs applying for initial charter need to complete questions #1-6 only. Clubs applying for annual renewal complete questions #1-7 while clubs seeking Emerald Seal status must complete the entire form and must meet requirements for those listed under Gold and Emerald.

Please indicate application status: Initial \_\_\_\_\_ Re-charter \_\_\_\_\_ Re-charter w/ Emerald Seal \_\_\_\_\_

1. Day and time club meets: \_\_\_\_\_

2. Location of club meetings: \_\_\_\_\_

3. Club Leader(s): \_\_\_\_\_

4. Club contact information: \_\_\_\_\_

5. Slate of Officers: (5-7 year olds exempt)

President _____	Vice- President _____
Secretary _____	Treasurer* _____
Other* _____	(*optional)

6. Plan of work for first 6 meetings (Use attached calendar of events)

#### 7. Charter renewal

##### Gold Seal Requirements:

Clubs are required to re-charter on an annual basis in order to remain a 4-H club and continue to use the 4-H logo and emblem. Once clubs have submitted and completed requirements, clubs will receive the Gold Seal on original charter.

County 4-H staff and volunteer leaders must initial the following requirements for charter renewal. List activities where appropriate.

<u>Leader</u>	<u>Staff</u>
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_____	_____	The club held regular meetings
_____	_____	List of club officers are on file with the County Cooperative Extension Office. Officers have been either elected or rotated into office.
_____	_____	Enrollment forms have been updated and submitted to county Cooperative Extension Office
_____	_____	Annual financial report has been submitted to County Cooperative Extension Office (if appropriate)*
_____	_____	The club completed at least one community service project during the year. Please list the number of youth who participated, the activity, location, and date in space provided.
_____		

_____	_____	Club leader has attended a minimum of <b>one</b> 4-H volunteer trainings during the calendar year. Please list training, location, and date in space provided.
_____		
_____		

Club Name: \_\_\_\_\_ Date: \_\_\_\_\_

Type of Club: (Please circle one) Community - Home School - After School – Military - Other

(Page 1 of 2)

### **Emerald Seal Requirements:**

Agents and volunteer leaders must initial the following requirements for charter renewal. List activities where appropriate.

### **Must meet all of Gold Requirements plus those listed below:**

**Leader**   **Staff**

\_\_\_\_\_   \_\_\_\_\_   50% of enrolled club youth have been engaged in 4-H Life Skills development opportunities such as local/district/state/national activities, project records, presentations, or 4-H camp. Please list the name of youth and the activity(s) completed in the space provided. Use a separate sheet if needed.

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\_\_\_\_\_   \_\_\_\_\_   The 4-H Club has completed a minimum of one citizenship activity. Please list the number of participants, activity, date, and location.

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\_\_\_\_\_   \_\_\_\_\_   Club youth have participated in an annual achievement activity.

\_\_\_\_\_   \_\_\_\_\_   The club completed at least two community service project during the year. Please list the number of participants, the activity, location, and date in space provided. *\*Please note, only the second activity needs to be listed in the space provided as the first project should be listed under renewal requirements.*

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**NC STATE**  
**EXTENSION**

**For office use only**  
Date received: \_\_\_\_\_  
Date entered: \_\_\_\_\_

*Revised 3/2019*

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(Page 2 of 2)

*Adapted by Shannon B McCollum, Ed.D, Extension Associate  
Developed by Kate Guerdat, MSRA, Extension Associate*

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# Article of Organization for Groups

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# **NORTH CAROLINA 4-H AFFILIATED GROUP**

## **ARTICLES OF ORGANIZATION**

These Articles of Organization are entered into by those who have signed below for the purpose of forming a 4-H Affiliated Group ("4-H Group") as an Unincorporated Nonprofit Association under Chapter 59B of General Statutes of North Carolina.

**Article 1.** Name of the 4-H Group, which is organized as an association by this document:

**A.** Name of the County in which the 4-H Group is located: \_\_\_\_\_

**B.** County 4-H Professional, who, by signing below, agrees to oversee the 4-H Group and act as the 4-H Group's agent:

<i>Signature:</i>	<i>Printed Name:</i>	<i>Date:</i>
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**C.** Address which will serve as the mailing and business address for the 4-H Group:

<i>Street Address:</i>		
<i>City:</i>	<i>State:</i> <b>NC</b>	<i>Zip Code:</i>

**Article 2.** The 4-H Group's term of existence shall be perpetual. This means that the 4-H Group will continue to exist until it is dissolved, according to North Carolina 4-H policies and the 4-H Group's bylaws.

**Article 3.** The purpose of the 4-H Group is to organize and operate exclusively for charitable, educational, and scientific purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code or the corresponding provision of any future United States Revenue Law. In support of and in conjunction with the National and State 4-H organizations, the 4-H Group shall support the 4-H mission by advancing knowledge for agriculture, the environment, human health and well-being, and communities by creating youth development opportunities.

**Article 4.** Section 501(c)(3) prohibits the 4-H Group from paying any profits, above reimbursements for the 4-H Group's expenses, to any of its members, directors, or officers. Additionally, Section 501(c)(3) prohibits the 4-H Group from taking sides either in political campaigns or in any effort to pass a specific law. Notwithstanding any other provision of these articles, this 4-H Group shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this group.

**Article 5.** The 4-H Group's members, directors, or officers will be selected according to the North Carolina 4-H policies and the 4-H Group's by-laws.

**Article 6.** These articles can be changed according to the policies, rules, and laws that apply at the time the articles are changed.

**Article 7.** Upon dissolution of the 4-H Group, any assets will be permanently dedicated to nonprofit purposes and turned over to another recognized 4-H unit or group with the approval of the 4-H County Extension Program. The recipient of the 4-H Group's assets will only operate for the nonprofit purposes allowed in Section 501(c)(3) of the Internal Revenue Code.

**Article 8.** Except as otherwise permitted, to the fullest extent allowed by Chapter 59B of the General Statutes of North Carolina as it currently exists or may be subsequently amended, no person shall be liable for contract, tort, or other obligations of the 4-H Group merely because the person is a member, is authorized to participate in the management of affairs of the group, or is referred to as a "member" by the group.

**Article 9.** Name, address, and signature of each organizer—the organizers are the 4-H Group's Volunteer Organizational Leader(s) and the 4-H Group's President or Chair:

<i>Signature of 4-H Group Volunteer Organizational Leader who is 18 years of age or older:</i>		<i>Printed name of 4-H Group Volunteer Organizational Leader who is 18 years of age or older:</i>		<i>Date</i>
<i>Street Address:</i>				
<i>City:</i>		<i>State:</i>	<i>Zip Code:</i>	

<i>Signature of 4-H Group President or Chair:</i>		<i>If 4-H Group President or Chair is under 18 years of age, signature of parent or legal guardian:</i>		
<i>Printed name of 4-H Group President or Chair:</i>	<i>Date:</i>	<i>If 4-H Group President or Chair is under 18 years of age, printed name of parent or legal guardian::</i>	<i>Date:</i>	
<i>Street Address:</i>				
<i>City:</i>		<i>State:</i>	<i>Zip Code:</i>	

<i>Signature of organizer:</i>		<i>If organizer is under 18 years of age, printed name of parent or legal guardian:</i>		
<i>Printed name of organizer:</i>	<i>Date:</i>	<i>If organizer is under 18 years of age, printed name of parent or legal guardian:</i>	<i>Date:</i>	
<i>Street address:</i>				
<i>City:</i>		<i>State:</i>	<i>Zip Code:</i>	

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# Financial Responsibility Leader Acknowledgement

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**NC STATE**

**EXTENSION**

### **4-H Financial Responsibility Leader Acknowledgement**

As a 4-H volunteer leader with financial management responsibilities, I acknowledge the following guidelines for handling 4-H funds.:  
(please initial by each statement)

\_\_\_\_\_ If operating as a 4-H Club, the 4-H Club charter must be current and the club must be in good standing with the county Extension program

OR

\_\_\_\_\_ If operating as a 4-H group (council, associations, Special interest groups), the group must be a registered subsidiary with the county Extension 4-H program

-----  
Must initial all of the following statements

\_\_\_\_\_ All funds must be deposited into the designated 4-H account within 72 hours of being received

\_\_\_\_\_ All financial transactions (expenditures, deposits, etc) must be recorded in the Treasurer's notebook

\_\_\_\_\_ A copy of the following documents must be provided to the 4-H professional upon completion: SS-4 application, IRS letter with issued EIN, annual financial report, and confirmation of 990 filing each year

\_\_\_\_\_ If leadership of group transitions to another volunteer, I am responsible for transitioning all bank information to new volunteer leader.

\_\_\_\_\_ If the group disbands, as the primary volunteer leader, I am responsible for closing the bank account and dispensing all remaining funds as directed by the local Extension 4-H program

I certify and commit to the above responsibilities and commit to required guidelines. I further acknowledge that failure to abide by these commitments may result in disciplinary action or removal of volunteer status within the program.

\_\_\_\_\_  
Volunteer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Extension 4-H Agent or Staff Designee Signature

\_\_\_\_\_  
Date

*\* All above actions will be documented by Extension 4-H Professional.*

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# Name and Emblem Application

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## North Carolina 4-H Name and Emblem Application



Groups and or Clubs seeking to use the 4-H Name and Emblem must complete and submit this application. Upon approval by county Extension staff, permission will be given.

County: \_\_\_\_\_ Date of Application: \_\_\_\_\_

Type of Group (circle one):

Council / Association / Special Interest Group / Clubs/ Other:

\_\_\_\_\_

Name of Group: \_\_\_\_\_

Name of Volunteer Leader (primary contact): \_\_\_\_\_

Volunteer Mailing Address: \_\_\_\_\_

Volunteer E-mail: \_\_\_\_\_

Goal & Objective of group applying for 4-H Emblem & Name use: \_\_\_\_\_

\_\_\_\_\_

Date(s) & Time(s) of Meetings:

\_\_\_\_\_

\_\_\_\_\_

Please describe how the clover will be used: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Will your group be handling funds? (circle one) yes / no

**Please note:**

-Groups handling funds must designate one adult volunteer to be responsible for fund management. Groups handling funds must also work with the county 4-H professional in accordance with NC 4-H guidelines found in the NC 4-H Treasurers Guidebook.

- Groups must register annually to maintain the use of the 4-H name and emblem.

**To be completed by Extension office:**

Approved by: \_\_\_\_\_, Title: \_\_\_\_\_

Registration Expiration date: \_\_\_\_\_

(Expires 1 year from date of application approval)

Revised 3/19

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# Tax Exemption Authorization

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4-H Group Tax Exemption Authorization

Name of 4-H Club or Organization:

Taxpayer Identification Number:

County 4-H Office Address:

County:

County 4-H Agent Name:

By the signature below of its duly authorized officer, the above 4-H club or 4-H affiliated organization hereby authorizes the North Carolina Cooperative Extension Office to include it in the North Carolina State University group exemption ruling.

Under penalties of perjury, I certify that the number shown above is the correct taxpayer identification number and that the club or organization named above was organized in the United States.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
Date

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# Individual or Club Affiliate

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**[NAME OF 4-H CLUB OR AFFILIATE]**

**County Name**

### Purposes and Activities

The purpose of [Name of 4-H Club or Affiliate] is to provide positive youth development opportunities to meet the needs of young people to experience belonging, mastery, independence, and generosity, and to foster educational opportunities tied to NC State's knowledge base. [Name of 4-H Club or Affiliate] is an organized group of consisting of at least five youth from three different families who meet regularly with adult volunteers or staff for a long-term, progressive series of educational experiences.

The [Name of 4-H Club or Affiliate] completes individual project experiences to develop in-depth knowledge about science, engineering and technology; citizenship; and healthy living. Activities include planned opportunities to learn and apply life skills such as leadership, citizenship, community service and public speaking

### Affiliated with Central Organization

As a subsidiary of NC State's 4-H Youth Development Program, [Name of 4-H Club or Affiliate] is affiliated with NC State.

### Subject to the General Supervision and Control of Central Organization

[Name of 4-H Club or Affiliate] is subject to the general supervision and control of NC State, the central organization.

### Eligible to Qualify for Exemption under §501(c)(3)

As all 4-H organizations under the general supervision and control of NC State have been determined by the IRS to be a tax-exempt under the provisions of section 501(c)(3) of the Internal Revenue Code, [Name of 4-H Club or Affiliate] is tax-exempt pursuant to §501(c)(3).

### Is Not a Private Foundation

The IRS has classified [Name of 4-H Club or Affiliate] as an organization that is not a private foundation within the meaning of §509(a), because it is one described in §509(a)(1) and §170(b)(1)(A)(vi).

### Group Ruling Resolution

Please see Appendix for a copy of [Name of 4-H Club or Affiliate] resolution to be included in NC State's group ruling.

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# Club/Group Finance Checklist

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## Club/Group Finance Checklist

In an effort to keep club finances in order, this checklist has been created as a guide for steps to follow for accurate fund management. A checklist should be completed and kept on file for each of your clubs. Please note club finances are not required however if the club receives ANY funds over \$0 throughout the year, they must follow the finance protocol.

**4-H Club or Group Name:** \_\_\_\_\_

\_\_\_\_\_ **Charter Application/Renewal Received:** Club charter with their 4-H Office.  
Date charter was received: \_\_\_\_\_

\_\_\_\_\_ **Article of Organization NC 4-H Club or Group form** depending on function of group completed and turned into 4-H Office  
Date Article of Organization was received: \_\_\_\_\_

\_\_\_\_\_ **Fund Acknowledgement Form** completed and turned into 4-H Office  
Date Form was received: \_\_\_\_\_

\_\_\_\_\_ **Apply for EIN:** When clubs have received their charter, and if they want to handle finances, they apply for an EIN with the IRS, using an SS-4. Agents must work with the leaders when completing the SS-4. The application can be completed by mail, fax, or over the phone. (See fact sheet on applying for EIN).  
Date of SS-4 Application completion: \_\_\_\_\_

\_\_\_\_\_ **Document Application Process:** Once the SS-4 application is complete, the agent should document the application has been sent (ie. Photocopy of the application). Applications must include Social Security numbers as of 1.1.2009.

\_\_\_\_\_ **Copy of EIN Letter Received:** When the club leader receives a letter from the IRS with the EIN, the agent must receive a copy of the letter and should place a copy in the club's file. Club and EIN information should be added to County club spreadsheet.  
Date EIN Letter received: \_\_\_\_\_

\_\_\_\_\_ **Open Bank Account:** Once the club leader has received the club's EIN, they can go to a local bank and open an account with the EIN in place of the Social Security Number. Agents should have established a relationship with several of the local banks.  
Date Bank Account opened: \_\_\_\_\_

\_\_\_\_\_ **Club Receive Treasurer's Notebook:** Clubs maintain the financial records of their club, using the Club Treasurer Notebook.

Date treasurer's notebook provided: \_\_\_\_\_

\_\_\_\_\_ **Annual Audit:** Agents must audit the Treasurer's Notebook at least once each year to make sure the club is keeping finances in proper order. During the audit, clubs must provide copies of bank statements to reflect balance recorded in the treasurer's notebook.

Date Treasurer's notebook was audited (may be multiple dates, each year audited should be listed): \_\_\_\_\_

\_\_\_\_\_ **990 N Electronic Postcard Filed:** At the end of the club year, all Clubs with finances must file online with the 990 electronic postcard by the 5<sup>th</sup> month after the close of business (after the end of the club year which is Jan – December) on the 15<sup>th</sup> of that month. Agents should offer an opportunity for the leader to file in the county office to assist with any issues. Leaders should print off the final screen that shows that their 990N has been submitted. Agents must have proof of a club completion of the 990N on file in the office. This is due to County 4-H Office Feb. 1 each year.

Date Club filed 990N (may be multiple dates, each year filed should be listed): \_\_\_\_\_

\_\_\_\_\_ **Change in Club Leader Contact Information:** If a club leader decides to step down and another leader is willing to take over, the contact information on the bank account and the IRS needs to be changed. Bank records can be changed by simply going into the bank. Changes to IRS EIN information needs to be entered during annual filing period for the 990N (changes should also be made on the 990N electronic postcard). All changes must be noted on the county's club spreadsheet. The address change will be null and void once everything has been converted to the County 4-H Office mailing address.

\_\_\_\_\_ **Club Disbands:** When a club disbands, the club finances are transferred to the county office and the club leader is responsible for contacting the IRS and notifying the IRS the EIN should be marked for deletion. The 4-H professional should also make note of the deletion on their spreadsheet and submit the change to the State 4-H Office. See Club Disband Checklist.

Date club officially disbanded): \_\_\_\_\_

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# Sample SS-4 Application

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**Note:** Form SS-4 begins on the next page of this document.

### **Change to Domestic Employer Identification Number (EIN) Assignment by Toll-Free Phones**

Beginning January 6, 2014, the IRS will refer all domestic EIN requests received by toll-free phones to the EIN Online Assistant. You can access the Assistant by going to [www.irs.gov](http://www.irs.gov), entering "EIN" in the "Search" feature and following instructions for applying for an EIN online.

### **Attention Limit of one (1) Employer Identification Number (EIN) Issuance per Business Day**

Effective May 21, 2012, to ensure fair and equitable treatment for all taxpayers, the Internal Revenue Service (IRS) will limit Employer Identification Number (EIN) issuance to one per responsible party per day. For trusts, the limitation is applied to the grantor, owner, or trustor. For estates, the limitation is applied to the decedent (decedent estate) or the debtor (bankruptcy estate). This limitation is applicable to all requests for EINs whether online or by phone, fax or mail. We apologize for any inconvenience this may cause.

### **Change to Where to File Address and Fax-TIN Number**

There is a change to the Instructions for Form SS-4 (Rev. January 2011). On page 2, under the "Where to File or Fax" table, the address and Fax-TIN number have changed. If you are applying for an Employer Identification Number (EIN), and you have no legal residence, principal place of business, or principal office or agency in any state or the District of Columbia, file or fax your application to:

Internal Revenue Service Center  
Attn: EIN International Operation  
Cincinnati, OH 45999  
Fax-TIN: 859-669-5987

This change will be included in the next revision of the Instructions for Form SS-4.

Form

**SS-4**

(Rev. January 2010)





Department of the Treasury  
Internal Revenue Service**Application for Employer Identification Number**

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

OMB No. 1545-0003

EIN

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

Type or print clearly.	1 Legal name of entity (or individual)  whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, 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 (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party		7b SSN, ITIN, or EIN 
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	8  8a is "Yes," enter the number of LLC members . . . . . ▶		
8c If 8a is "Yes," was the LLC organized in the United States? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <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) ▶ _____ <b>Group Exemption Number (GEN) if any</b> ▶ _____			
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country
10 <b>Reason for applying</b> (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 13.) <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) ▶ _____			
11 Date business started or acquired (month, day, year). See instructions.		12 <b>Closing month of accounting year</b>	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
Agricultural		Household	
Other			
15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . . ▶			
16 Check <b>one</b> 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) _____			
17 <b>Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.</b>			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____			
<b>Third Party Designee</b>	Complete this section <b>only</b> 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, correct, and complete.			Applicant's telephone number (include area code) ( )
Name and title (type or print clearly) ▶			Applicant's fax number (include area code) ( )
Signature ▶ 			Date ▶

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1–18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup>	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1–18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

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# NC 4-H Treasurer's Record Book

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# North Carolina 4-H Treasurer's Record Book





# North Carolina Treasurer Notebook

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## Acknowledgements

The North Carolina 4-H Treasurer's Notebook was updated by Dr. Shannon B. McCollum and adapted by Kate Guerdat, Extension Associate, North Carolina State University Cooperative Extension Service, from material developed by the Michigan State University and University of Arkansas Cooperative Extension 4-H Youth Development Program.

## ABOUT BEING AN OFFICER

The treasurer and all the other officers of your 4-H group are representatives of your 4-H club or group. As the treasurer, you represent your own group and the 4-H program throughout the state. Your skills, abilities, standards, ideals, speech – and even smiles – represent North Carolina 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

The treasurer is responsible for the accuracy of details within the notebook. This includes tasks such as taking care of the group's money and bank accounts. These responsibilities require honesty, integrity, and cooperation with your group's members and leaders.

## ABOUT THE TREASURER NOTEBOOK

This North Carolina 4-H Treasurer's Notebook is designed for use by the treasurer and the leader so that together they maintain all financial records. Maintaining the notebook is the responsibility of the treasurer, however all members should help keep records up-to-date and accurate. Members should assist during annual audits and ensure that all receipts and vouchers are completed in a timely manner.

## 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 work with the adult leader to ensure that all financial materials are complete and accurate.
- ◇ 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 financial records in an orderly fashion and produce them for 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 that groups receive from dues, bake sales, and other fund-raising events are owned by the group, not by any one member or any group leader. 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 are in charge of “keeping the books,” that is, your group’s receipt book, checkbook and check register, payment vouchers, and bank statements. When handling funds for a public group, you must meet very high standards of accountability. (Remember, you are handling other people’s money too!) 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 notebook. 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.

## RECEIPTS

When you receive money from a fund-raising activity, 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 that have a copy for you and one for the person receiving the payment. (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.

<b>Received</b>	<b>No. 1799</b>
From: <u>Amber Clover</u>	
For: <u>Knitting Supplies</u>	
By: <u>Eva Ritter</u>	<u>\$ 7.09</u>
	Date: <u>September 14, 2015</u>

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 carwash, you do not 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, the treasurer. It is a good idea for you to verify the amount in the presence of the people giving you the money. Then give them a receipt for the amount they gave you.

<b>Received</b>	<b>No. 1801</b>
From: <u>Tom Sullivan and Jan McGee</u>	
For: <u>Car Wash-August 25, 2015—second shift earnings</u>	
By: <u>Eva Ritter</u>	\$ <u>15.00</u>
Date: <u>August 25, 2015</u>	

Figure 2. Receipts for money received from a fund raiser

## BANK

### DEPOSITS

Before you deposit a check, the person or group to whom it is payable must endorse (sign) the back of it. Checks that are made payable to the group 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 sign it. You may want to have a rubber stamp made with the group name and account number on it to save time and strain on your writing hand.

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.



<b>For Deposit Only</b>
<b>4-H Cloversall Club</b>
<b>Home Town Trust &amp; Savings Bank</b>
<b>Account 555-55-85</b>

Figure 3. Sample "Deposit Only" stamp



## PREPARING

### DEPOSITS

Total the receipts 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 do not, repeat the process. When the two figures do agree, prepare a deposit ticket or slip. If your group has a checking account, a supply of deposit slips is usually included at the end of each pad of checks. Most banks also keep deposit slips in the bank lobby.

**Follow these steps when filling out a deposit ticket or slip:**

1. Date the deposit slip.
2. Fill in the amount of currency (bills) and coins you are depositing.
3. List each check number and its amount separately (use the back of the slip, if necessary).
4. Record the deposit in the checking account register.
5. Complete a duplicate with the bank receipt.

<i>Home Town Trust &amp; Savings</i> Deposit Ticket 4-H Cloversall Club  Date _____ Signature _____ Acct. # _____	Currency	
	Checks	
	Sub-total	
	Less cash received	
	Total Deposit	

Figure 4. Sample deposit ticket or slip

## APPROVING AND

### PAYING BILLS

Part of your treasurer's report is asking for and receiving the club or group members' approval to pay the outstanding bills. After the members approve paying the bills, write a check for the approved amount for each bill. The usual way to pay bills is with a check. Holding cash back from deposits and then using the cash to pay bills is not a good practice because it does not leave a record or provide proof of payment. A proper receipt for each payment made protects your reputation as treasurer.



## PAYMENT

### VOUCHERS

A payment voucher is a form that records your 4-H group's approval to pay a bill. Prepare a payment voucher before paying any bill. After a bill is approved, prepare a check to pay the bill. After you write a check to pay a bill, attach the invoice (bill) or receipt to the payment voucher and finish filling out the payment voucher.

Figure 5. Payment Voucher

Payment Voucher		
4-H Cloversall Club		
4-H club/group name		
Date:	May 24, 2015	
Pay to:	Fairway Grocery	
(Copy to 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	5/24/2015
President's Signature		
Stephan Farvesi	Date	5/24/2015
Secretary's Signature		
Check number	1152	Date 5/24/2015
By:	Eva Ritter	

## WRITING

### CHECKS

Follow these steps when writing checks:

1. Use ink.
2. Never erase a mistake. If you make a mistake, write "VOID" on the spoiled check and start a new one. Keep the voided check. Do not destroy the check.
3. Write the current date on the check.
4. Start writing the name of the person or business to whom the check is payable as close to "Pay to the order of" as possible.
5. Leave as little space as possible between the figures and words when filling in the amount lines. This helps prevent someone else from changing a \$1 check, for example, into a \$100 or \$1,000 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 must, start the amount" line by writing the word "Only" and then the amount.
7. Sign the check with your authorized signatures, the same way you signed the signature card at the bank when you became treasurer. Signatures should include the club treasurer and the adult volunteer, who cannot be within the same household. If the treasurer is the daughter or son of the club leader, another member or adult leader of the club needs to sign as the adult volunteer.
8. If a check written on the group's account is lost, notify the customer service department of the bank at once.

4-H Cloversall Club		1152
		May 24 20 15
PAY TO		
THE ORDER OF:	Fairway Grocery	\$ 10.34
Ten and 34/100	DOLLARS	
Home Town		
Trust & Saving Bank		
Purpose: food-family fun night	Eva Ritter	

Figure 6. Sample check for bill payment



## 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 1. 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.

[illegible]

Figure 7. Sample checking account register

## THE TREASURER'S REPORT

The treasurer's report informs members about the group's financial activity for the past month. After you complete a copy of the "Monthly Treasurer's Report," circulate a copy of the report and the bank statement among the members. 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.

<u><b>4-H Cloverall Club</b></u>	
Club Name	
<b>Monthly Treasurer's Report</b>	
1. State the beginning balance:	
Date: <u>5/1/15</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 Groceries</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>5/31/15</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>28.95</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>
Date: <u>6/30/15</u>	Date: <u>6/30/15</u>

Figure 8. Sample monthly treasurer's report





## COMPLETING 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 fund-raisers, grants, and gifts. Total the proceeds from these events, and enter the amount in the box.



<b>Annual Financial Report</b>	
Club/Group _____	<b>4 Leaf Clover 4-H Club</b>
For the Period _____	<b>Jan 1, 2015</b> to <b>Dec 31, 2015</b>
Account Balance at Beginning of Year	
Income:	<b>A. \$1636.73</b>
Summarize by source and amount	
1. Quilt Sale(9/9/06)	\$400.00
2. Holiday Card Sale (11/5/06)	\$56.00
3. Craft sale at Festival (12/1/06)	\$167.00
4. Carwash (6/21/07)	\$119.00
5. Feeding the Hungry Grant	\$500.00
Total Income:	<b>B. \$1241.00</b>
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	<b>C. \$640.20</b>
Account Balance at End of Year	<b>D. \$2238.53</b>
Add back checks that have not shown up on bank statement	<b>E. \$0</b>
Subtract deposits that haven't shown up on bank statement	<b>F. \$0</b>
Adjusted Balance (Should agree with bank statement)	<b>G. \$2238.53</b>
We hereby certify that this is a correct statement of income and expenses	
Club Treasure: _____	Date: <b>September 5, 2015</b>
Club President: _____	Date: <b>September 8, 2015</b>
Volunteer Leader: _____	Date: <b>September 15, 2015</b>

*Figure 9. Sample Annual Financial Report*

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 drink, pizza, plates, cups, napkins, and cookies.) 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**.
5. Add the **Account Balance at Beginning of Year** and the **Total Income for Year**, and then subtract the **Total Expenses for Year**. The total is the **Account Balance at End of Year**.
6. Now compare the **Account Balance at End of Year** with the end-of-the-year bank statement. If it does not agree, add any outstanding checks that have not shown up on bank statements, and subtract deposits that have not shown up on bank statements. If it still does not agree, 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, you must complete some special tasks with the treasurer's notebook and records. Your county Extension agent will request 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. Complete this form and pass it along with the required documentation to the club audit committee. An audit occurs when the audit committee reviews the financial report and other records to make sure that money was collected and spent appropriately and to ensure there are no differences between the treasurer's records and the bank's records.

As the treasurer, you must submit your records for the audit committee's review. The audit committee checklist below indicates the records that need to be presented to the audit committee. Once the committee has these records, they can complete the audit 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 each document for your records.

### Audit Committee Checklist

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



# FINANCIAL GUIDELINES FOR

## 4-H CLUBS OR GROUPS

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

The following guidelines are in effect to help 4-H 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. 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 nonprofit status. The group needs to report its EIN to the bank and the county Extension office. You can apply for an EIN by telephone, by fax, or by mail, depending on how soon you need to use the EIN. Do not use the online application process as there are certain questions that are not on the online form that is necessary for 4-H Clubs and Groups. Call 1-800-829-4933 to apply over the telephone. Fax a completed form SS-4 to 215-516-3390, or mail it to this address: Attn: EIN Operations, Philadelphia, PA 19255. Effective January 1, 2008 all clubs with any financial balance or transactions must file the IRS form 990 which can be found at <http://www.irs.gov/business>.
2. All 4-H Clubs or Groups must file the appropriate IRS form 990 each year. These should be completed by March 1 of each year or as requested by the IRS. It is the responsibility of each person in charge of the checking account to file this form annually.
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 over a set period of time, usually one year. Since the members of the group approve the budget, it is not necessary to seek approval for payment of items already listed in the budget. If a group does not have a budget or expenses 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 sale), the date, and the name of the person making the payments. These receipts are the backup 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 years prior.
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 or calendar year.
9. Each club or group should have at least two names on the bank account, preferably at least one adult and one youth (with neither adult leader being the parent of the treasurer). The group also might consider requiring dual signatures for expenditures that exceed 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 collected 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. Funds 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.
11. Noncash donations to groups (for example, consumable donations of supplies or miscellaneous items) should be acknowledged by writing a description of the donation and giving it 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 car maintenance and insurance. Written acknowledgement 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 noncash gift is valued at \$5,000 or more. In such a case, consult a qualified attorney. Valuation of a noncash 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 a volunteer to place a value on donated time.

Donors cannot specify the individual recipient of cash or noncash donations. Clubs or groups should not feel compelled to accept noncash 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 noncash 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 merchandise owner or donor, not the volunteer group, to determine the fair market value of a product.

Any 4-H club or group that disbands with money left in its account must turn over those funds to the Cooperative Extension Service or other exempt volunteer organizations.

a. Example of an acceptable distribution of left-over funds:

- Donation to another community group or the countywide group (such as another 4-H club or the County 4-H Foundation).

b. Examples of unacceptable distributions 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.



13. 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.
14. 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 or group should have its financial statements and related books and records audited at the end of each fiscal or calendar year.
15. Many clubs and groups find it useful to acquire and maintain certain tangible assets in support of the organization's educational goals. This would include assets such as real property (land and buildings), equipment, supplies, and vehicles.
16. Fiscal responsibility for these tangible assets rests with the individual club or group, and these assets are not a part of the University inventory.
17. It is the responsibility of the person in charge of the checking account to keep the records up to date and notify the 4-H Agent of any changes.
18. Groups are encouraged to inventory these assets on an annual basis for two reasons: (1) to document their location and (2) to provide a historical summary for both acquisition and disposal. To avoid burdensome recordkeeping, include in this inventory report only assets with a useful life of more than one year and an initial value of \$250 or more.

## PEER REVIEW

### AUDIT GUIDE

Audit committees for youth groups should include two non-related adult leaders and two non-related youth members. The committee's 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.

These annual procedures should be completed by the audit committee at the end of the fiscal year:

1. Check each month's reconciled bank statement and canceled checks. Make sure the check-register 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 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 all expenditures. 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 the 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 and equipment have been properly accounted for and documented. A letter or receipt should be on file for each gift received, documenting the donor, date, value, and any restrictions placed on the donation by the donor.
9. Complete and submit the Audit Report, Audit Review Committee Checklist on page 19 and 20 to the 4-H Agent.



# Forms

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## 4-H Fund-Raising Proposal

Name of Group: \_\_\_\_\_

Type of 4-H Group: \_\_\_\_\_

Purpose of Group: \_\_\_\_\_

Adult Volunteer in Charge of 4-H unit: \_\_\_\_\_

Mailing address for Unit: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Describe what type of fund-raising activity your 4-H unit plans to undertake:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

What is the anticipated start date? \_\_\_\_\_

Once funds have been collected, how will they be used to support the goals and activities of your 4-H unit?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(President Signature)

\_\_\_\_\_  
(Treasurer Signature)

Signature of Adult Volunteer Leader: \_\_\_\_\_ Date: \_\_\_\_\_

### Official Approval for Fund-raising activity

On the basis of the stated purpose of this proposal, the group name is authorized to proceed with the proposed fund-raising activity and is authorized to use the 4-H name and emblem in connection with the proposed fund-raising activity.

County Extension Agent: \_\_\_\_\_

County: \_\_\_\_\_

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

\*A copy of this proposal must be kept on file by the club or 4-H unit leader and the county extension office.





## 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 Signature

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

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

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

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



Record of Club/Group Finances					
Cash Received			Cash Paid Out		Balance
Date	From what source	Amount	For what purpose		Balance at end of each entry
	Balance carried over from previous page				\$
			Balance carried over to next page		\$



---

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** \_\_\_\_\_

Included 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: \_\_\_\_\_



## Audit Review Report

Club/group: \_\_\_\_\_ Year End: ☐ Jan. 1, \_\_\_\_\_ - Dec. 31. \_\_\_\_\_  
☐ July 1, \_\_\_\_\_ - June 30, \_\_\_\_\_  
☐ Oct. 1, \_\_\_\_\_ - Sept. 30, \_\_\_\_\_

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

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

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

Persons authorized to sign on checking account:

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

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

Back 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: \_\_\_\_\_



# Annual Inventory Report

Club/group \_\_\_\_\_ Date \_\_\_\_\_

[illegible]

We hereby certify that this is a correct list of equipment/inventory over \$250 belonging to \_\_\_\_\_ Club/group.

Signed:

(Club/Group) President

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Date \_\_\_\_\_

(Club/Group) Treasurer

Date \_\_\_\_\_

Adult Leader (for 4-H group)

Date \_\_\_\_\_



# 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.

Account Balance at End of Year D.

Outstanding checks not on statements E.

Subtract deposits that haven't shown up on a bank statement 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: \_\_\_\_\_



NOTES







# 4-H GROWS HERE

**NC STATE**  
UNIVERSITY

College of Agriculture  
and Life Sciences

