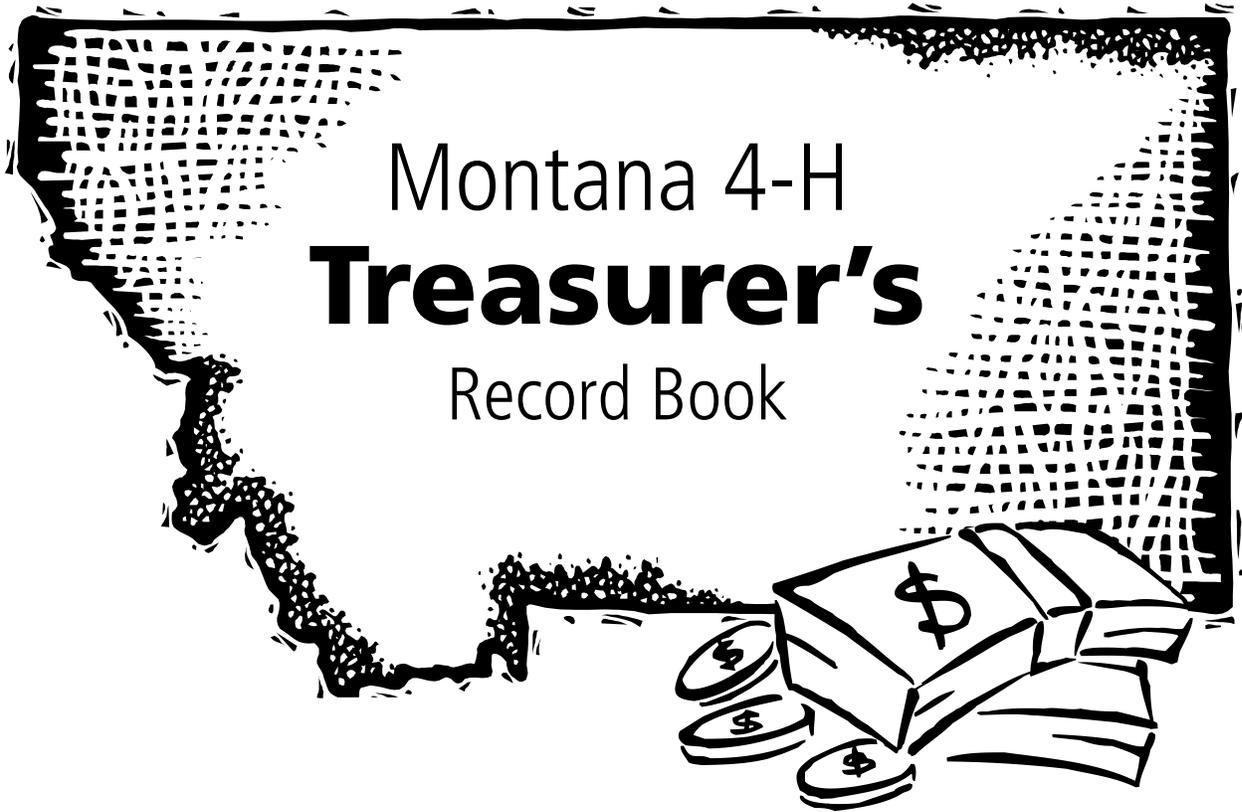




Montana 4-H Center
FOR YOUTH DEVELOPMENT



Montana 4-H
Treasurer's
Record Book

County _____

Name of Club _____

Name of Club Treasurer _____

Year _____

Congratulations on your newly elected office. You, and all other officers of your 4-H club, represent not only your club, but the 4-H program in your county and throughout the state. Your skills and abilities, standards and ideals, grooming, speech and even attitude represent all Montana 4-H members. Representing others is one of your most important responsibilities because it exists at all times — not just while you are at 4-H events.

Being elected your 4-H club treasurer is an honor and a responsibility. The members who elected you know that you'll serve as a trustworthy and hard working leader. This book is designed to share suggestions and expectations for doing your job accurately and effectively. Since your position involves money, there are financial management rules that must be followed at all times so ask questions of anything you don't understand and work with a leader who will help you process financial information correctly. This book teaches you how to manage finances – a skill that will serve you well throughout your life. You are providing your club and yourself a great service by offering your services and learning new skills.

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Understanding what is expected of you and knowing how to do it is a key to being successful in this important position. This section of the booklet guides you through your roles and responsibilities, how to do your job effectively and how to present information clearly. There are also sections which give you opportunities to learn and practice keeping financial records. Good luck as you take on this important role.

Treasurer's Job Description

- Handle all money matters of the club - maintaining current and accurate financial records.
- Prepare a budget to guide the club, with the help of the finance committee and club leader.
- Spend money with club approval only – a motion, second, and passing vote must be included in the meeting minutes before you spend anything.
- If an unforeseen situation comes up and money must be spent before an official business meeting can take place, get the approval of the entire executive (President, Vice-President and Secretary) in writing.
- Never mix your own money with club money. Never use club money for your personal needs. Both of these practices are illegal.
- Keep an accurate record in the treasurer's book of all income & expenses.
- Deposit all funds in the bank as soon as possible – and ideally within a week.
- Pay all bills promptly as approved by the club.
- Pay by check only, and have background paperwork for all bills paid.
- Write receipts for all money collected and maintain a copy of receipts in your records.
- Collect dues (if your club has them) and keep accurate records of dues paid.
- Prepare an accurate treasurer's report for each meeting.
- Complete your treasurer's book, including the Yearly Summary Report, prior to a year end review by the financial review committee.
- Provide the following information to the financial review committee:
 - Club budget
 - Check register
 - Bank statements
 - Cancelled checks and deposit slips
 - Receipts of all income
 - Bills for all expenses
 - Treasurer's Record Book
- At the end of your term, have the financial review committee complete the Yearly Financial Review Certificate and send it a copy to the County Extension Office for their records.

Guidelines for Treasurers

At the beginning of the club year:

- Obtain the club funds and records from the previous treasurer after the financial review committee has finished its yearly review. Check to be sure the amount of money you receive agrees with the Yearly Summary Report and the previous treasurer's records.
- In the "Record of Club Finances" date column write the month you begin to serve as treasurer. Then, write on the line "Balance on hand \$____," the amount of money in the club treasury when you received the records.
- Work with your finance committee and club leader to put together a budget for the year using the sample budget sheet included in this booklet or on the Montana 4-H Web site.
- Be sure the bank account is in the name of your 4-H club. A club treasury must never be under the name of a leader or other individual.
- All checks require two signatures from those listed on the bank signature card for the club. Check that these are still accurate. Ideally, the treasurer, president and an advisor would be listed as signatories. It may be difficult to change account signatures and sometimes a bank will not accept a minor as a signatory. In these cases, it is okay to have two or three leaders (from different families) as signatories.
- If the treasurer is not a signatory, he/she should still write out the checks and then have them signed by two of the leaders who are signatories.
- Monthly bank statements should be sent to a leader who is not a signatory on the account. This leader should review the statement (correct number of deposits, checks and balance). The statement should then be given to the treasurer to reconcile with the records in the Treasurer's Record Book and the check register.
- Discuss with your club leader the use of an Excel spreadsheet if you prefer to keep your records on a computer.
- To make record-keeping easier, put your financial records in a 3-ring binder with pockets for bills and receipts. Punch holes in

your bank statements and include them in this notebook.

Meeting Preparations

Before each 4-H meeting:

- Make sure the club Record of Club Finances is correct and up-to-date.
- Complete a treasurer's report to share with the club. The report should include all transactions since the beginning of the last meeting. Include all receipts turned in and any bills paid since the treasurer's report was given at the last meeting. The report should follow the format outlined in this booklet on page 32 showing a sample Treasurer's Report.
- Make a copy of the treasurer's report for the secretary to include in the official meeting minutes.

During the meeting:

- Give the treasurer's report.
- Write receipts for any money received.
- Present bills received for payment.
- Be sure the club takes action on all bills presented. After you present a bill during your report, you may have to suggest a motion to pay the bill

After the meeting:

- Pay all bills approved by the club as soon as you can before the next meeting.
- Update the Record of Club Finances whenever checks are written or money deposited.
- When a bill is paid, write on the bill the date it was paid and the check number. Put copies of paid bills and receipts in the 3-ring binder with your other financial records.

At the close of the year:

- Promptly pay any bills approved at the last 4-H meeting.
- Update and complete the Record of Club Finances.
- Complete the "Yearly Summary Report"
- Ask the club president to appoint a club Financial Review Committee to check your records.

Remember - Checking your records is not an indication that you have been dishonest. It is a safeguard against human error and an opportunity for others to confirm your records.

Give the committee all of your records, including copies of receipts, deposit tickets, receipted bills or sales slips, check stubs, cancelled checks and bank statements.

The Financial Review Committee includes two adult leaders and two 4-H members. Committee members should not be from the treasurer's family or be a signatory on the checking account.

- After review, the club Financial Review Committee will complete a "Yearly Audit Certificate" form available from the Treasurer's Record Book file.
- When the committee has checked your records, give them to the next treasurer.
- If you were a signatory on the bank account, have new signatories sign a new bank signature card. Take a copy of the minutes from the elections meeting with you to the bank to verify the new officers.

Additional blank forms can be found under the Resource menu at www.montana4h.org.

Handling Money Received

The Treasurer must write a receipt for all money received. The Treasurer, Vice President and an advisor should count all money received and the amount should equal the total amount of the receipts. The Treasurer should immediately write out a deposit ticket for that amount and make a deposit as soon as possible and definitely within a few days. This deposit may be made by a leader or the treasurer. Don't forget to include the breakdown of money received in the Club Record of Club Finances.

Filling Out a Deposit Ticket:

Date the deposit ticket.

Fill in the amount of currency (paper money) and coins you are depositing.

List each check separately, by number and amount. Use the back of the deposit ticket if necessary. (Total the checks on the back and put this amount in "Total from other side" blank.). Add cash and checks together and put that total in the space provided.

Record the deposit in the check register.

After making the deposit, put the deposit receipt in an envelope in your 3-ring binder. NOTE: You should never keep cash back from a deposit. If your club needs cash to make change for a fund-raising activity, write a check for "CASH" to the bank. Be sure to note what the cash is for in the memo line.



TRAINING ACTIVITY 1

HANDLING MONEY RECEIVED

Training Scenario: *Let's see how much you have learned about taking money in?*

- You are the treasurer for the Clover Clan 4-H Club.
- You are at your club meeting on March 12.
- The club voted to have the treasurer get a receipt book at their meeting on February 26. The treasurer, Adam Green, purchased the receipt book and turned in a sales slip for \$5.23. He received club check Number (No.) 100 on March 5 for \$5.23.
- Club dues are \$5.00 per member.
- Mary & Molly Newcomer give you \$10.00 cash for their dues.
- Jason Wyatt gives you a check (No. 1352), signed by his mom, Marsha Samples, for \$10.00 (\$5.00 for dues and \$5.00 for his project book).
- Fred and Linda Oldhouse give you a check (No. 5008), signed by their dad, Frederick Oldhouse, for \$25.00 (\$5.00 each for dues, \$5.00 for Fred's project book, and \$10.00 for two project books for Linda).
- Sam Jones gives you \$15.00 cash for his dues and two project books.
- Bobbie Adams turns in his dues money. He gives you three \$1.00 bills and eight quarters.

I. Write out receipts for the Newcomer & Oldhouse families.

RECEIPT	No. 1001		
Received of _____			
Payment as indicated below:			
Date	Purpose	Cash or Check No.	Amount
Signed _____			

RECEIPT	No. 1002		
Received of _____			
Payment as indicated below:			
Date	Purpose	Cash or Check No.	Amount
Signed _____			



II. Fill out a deposit ticket.

DEPOSIT TICKET		CASH ▶	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																										
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4 Clover Way, Apt. H	_____ ▶																																												
Cloverville, MT 44444	_____ ▶																																												
DATE _____	(or total from other side)																																												
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL	SUBTOTAL ▶																																												
SIGN HERE FOR CASH RECEIVED (IF REQUIRED)	LESS CASH RECEIVED ▶																																												
	\$																																												
THE COMMUNITY BANK																																													
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III. Update your Record of Club Finances.

Record of Club Finances

Club Name Clover Clan 4-H Club Year 2009

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/09	Christopher Adams - Reimburse receipt book	100		\$5.23	\$168.42



Answer Key: _____

I. Write out receipts for the Newcomer & Oldhouse families.

RECEIPT			No. 1001
Received of <u>Mary and Molly Newcomer</u>			
Payment as indicated below:			
Date	Purpose	Cash or Check No.	Amount
3/12/0009	Mary - \$5.00 dues Molly - \$5.00 dues	Cash	\$10.00
Signed			<i>Christopher Adams</i>

RECEIPT			No. 1002
Received of <u>Fred and Linda Oldhouse</u>			
Payment as indicated below:			
Date	Purpose	Cash or Check No.	Amount
3/12/0009	Fred - \$5.00 dues and \$5.00 project book Linda - \$5.00 dues and \$10.00 project books	5008	\$25.00
Signed			<i>Christopher Adams</i>

II. Fill out a deposit ticket.

<p style="text-align: center;">DEPOSIT TICKET</p> <p>Clover Clan 4-H Club 4 Clover Way, Apt. H Cloverville, MT 44444</p> <p>DATE <u>3/12/2009</u></p> <p><small>DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL</small></p> <p>SIGN HERE FOR CASH RECEIVED (IF REQUIRED)</p>	<p>CASH ▶</p> <p><u>1352</u> ▶</p> <p><u>5008</u> ▶</p> <p>(or total from other side)</p> <p>SUBTOTAL ▶</p> <p>LESS CASH RECEIVED ▶</p> <p>\$</p>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td>3</td><td>0</td><td>0</td><td>0</td></tr> <tr><td> </td><td> </td><td> </td><td>1</td><td>0</td><td>0</td><td>0</td></tr> <tr><td> </td><td> </td><td> </td><td>2</td><td>5</td><td>0</td><td>0</td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td>6</td><td>5</td><td>0</td><td>0</td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td>6</td><td>5</td><td>0</td><td>0</td></tr> </table>				3	0	0	0				1	0	0	0				2	5	0	0											6	5	0	0											6	5	0	0
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III. Update your Record of Club Finances.

Record of Club Finances

Club Name Clover Clan 4-H Club

Year 2009

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/09	Christopher Adams - Reimburse receipt book	100		\$5.23	\$168.42
3/12/09	Molly and Mary Newcomber - \$10 dues		\$10.00		\$178.42
3/12/09	Jason Wyatt - \$5 dues, \$5 project book		\$10.00		\$188.42
3/12/09	Fred and Linda Oldhouse - \$10 dues, \$15 books		\$25.00		\$213.42
3/12/09	Sam Jones - \$5 dues, \$10 project book		\$15.00		\$228.42
3/12/09	Bobbie Adams - \$5 dues		\$5.00		\$233.42



Writing Checks

- Fill out the check register with the check number, date, amount, name of payee (the person or business to whom the check is written) and purpose of the payment. The check register should also show the balance before and after deducting the check amount.
- Use ink.
- Never erase — if you make a mistake, start a new check and write VOID on the old one. Keep voided checks in your file.
- Be sure to date the check.
- Enter the name of the person or business to which the check is written as close to the "Pay to the order of " as possible.
- Do not leave a space between dollars and cents. This helps stop someone from changing a \$1.00 check into a \$100 or \$1000 check.
Correct: 10 and 34/100
Incorrect: 10 and 34/100
- Begin at the extreme left in writing the amount. Be sure the written amount agrees with the numeric amount. Draw a line from where your writing ends to the end of the line.
- If a check is for less than \$1, write the word "Only" and then the amount.
- Sign the check the same way you signed the signature card at the bank, if you are a signatory.
- Obtain required signatures from account signatories.
- Always know where all checks, bank statements and deposit slips are by storing them together in a secure place. It is recommended that you keep all of your treasurer's records together in a 3-ring binder. (Zipper envelopes like those for school pencils work well.)
- Make sure you write what the check is paying for on the memo line.
- Update your Record of Club Finances to reflect the check(s) written.

Checking Account Register

- Write the number of the check and the date it was written in the correct columns.
- In the "Transaction Description" column, write to whom the check was written.
- Enter the check amount in the "Payment Amount" column and then **subtract** the amount from the remaining balance above and enter the new balance in the balance column straight across from the payment amount.
- "✓" is a column to check off when the check or deposit appears on your bank statement.
- "Fee" is a column to list any costs for cashing checks.
- Remember to **Subtract** the check amount (and any fee) from the balance.
- When a deposit is made, the amount is recorded in the "Deposit Amount" column.
- **Add** the amount of the deposit to the balance.

Endorsing Checks

An endorsement is a signature.

1. To be cashed, a check must be endorsed by whomever the check is made payable to.
2. All endorsements are made on the back of the check, where designated.
3. Endorse checks immediately, using a restrictive endorsement including the club name, the treasurer's name, and the words "For Deposit Only."

Example:

*Clover Clan 4-H Club
Christopher Adams
For Deposit Only*



TRAINING ACTIVITY 2

PAYING BILLS

Training Scenario: Now it's time to pay money out.

- You are the treasurer for the Clover Clan 4-H Club.
- Your club voted at the last meeting, on March 12, to have officer installation at the next meeting, on March 26, with the club buying pizza and pop for refreshments.
- It is now March 26. The pizza & pop has been ordered from Pizza Land. One of the leaders is getting ready to go pick it up.
- The total cost for the pizza and pop is \$68.50.
- The next check in the checkbook is 101.

I. Update the club checkbook register prior to writing the check.

NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT AMOUNT		✓	FEE	DEPOSIT AMOUNT		BALANCE	
									\$	
									\$ 173.65	
100	3/5/2009	Christopher Adams	5	23					168	42
		Reimbursement for receipt book								
	3/12/2009	Deposit - Dues & Books (Newcomer, Wyatt, Oldhouse, Adams, Jones)					65	00	233	42

II. Write out a check to pay for the pizza.

Clover Clan 4-H Club	101
4 Clover Way, Apt. H	
Cloverville, MT 44444	Date _____
Pay to the	
Order of _____ \$ _____	
	_____ Dollars
THE COMMUNITY BANK Cloverville, MT 44444	
For _____	
Ⓜ: 0412 163	Ⓜ: 44-HHHH

III. Update your Record of Club Finances.

Record of Club Finances

Club Name Clover Clan 4-H Club

Year 2009

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/09	Christopher Adams - Reimburse receipt book	100		\$5.23	\$168.42
3/12/09	Molly and Mary Newcomber - \$10 dues		\$10.00		\$178.42
3/12/09	Jason Wyatt - \$5 dues, \$5 project book		\$10.00		\$188.42
3/12/09	Fred and Linda Oldhouse - \$10 dues, \$15 books		\$25.00		\$213.42
3/12/09	Sam Jones - \$5 dues, \$10 project book		\$15.00		\$228.42
3/12/09	Bobbie Adams - \$5 dues		\$5.00		\$233.42



Answer Key: _____

I. Update the club checkbook register prior to writing the check.

NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT AMOUNT		✓	FEE	DEPOSIT AMOUNT		BALANCE	
									\$	
100	3/5/2009	Christopher Adams	5	23					168	42
		Reimbursement for receipt book								
	3/12/2009	Deposit - Dues & Books (Newcomer, Wyatt, Oldhouse, Adams, Jones)					65	00	233	42
101	3/26/2009	Pizza Land	68	50					164	92
		Pizza and pop for Installation								

II. Write out a check to pay for the pizza.

Clover Clan 4-H Club	101
4 Clover Way, Apt. H	
Cloverville, MT 44444	Date <u>March 26, 2009</u>
Pay to the	
Order of <u>Pizza Land</u>	\$ <u>68.50</u>
<u>Sixty-eight and 50/100</u>	Dollars
THE COMMUNITY BANK Cloverville, MT 44444	
For <u>Pizza for Installation</u>	<u>Signatory Signature</u> <u>Signatory Signature</u>
I: 0412 163 I: 44-HHHH	

III. Update your Record of Club Finances.

Record of Club Finances

Club Name Clover Clan 4-H Club Year 2009

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/09	Christopher Adams - Reimburse receipt book	100		\$5.23	\$168.42
3/12/09	Molly and Mary Newcomer - \$10 dues		\$10.00		\$178.42
3/12/09	Jason Wyatt - \$5 dues, \$5 project book		\$10.00		\$188.42
3/12/09	Fred and Linda Oldhouse - \$10 dues, \$15 books		\$25.00		\$213.42
3/12/09	Sam Jones - \$5 dues, \$10 project book		\$15.00		\$228.42
3/12/09	Bobbie Adams - \$5 dues		\$5.00		\$233.42
3/26/09	Pizza Land - Pizza and pop for officer installation	101		\$68.50	\$164.92

Reconciling Bank Statements _____

- Bank statements are usually received monthly. A bank statement includes the account balance at the beginning of the month, any deposits made, any checks written, any fees charged to the account and an ending balance.
- Your treasury records must be reconciled to (agree with) the bank statement each month.
- Use the Checkbook Balancing/Reconciliation Form on the back of the bank statement for your monthly reconciliation.

To check the figures on the bank statement, do this:

1. Add the amount of deposits during the month and the balance carried forward from the previous bank statement.
 2. From this total subtract the total of the service charge, if any, and the checks that are included in the bank statement.
 3. This should be the same as the new balance on the statement.
- Cancelled checks, or a copy of them, if any, may be included with the statement. If

a check you wrote is not with the other checks, list it in "Outstanding Checks" at the bottom left of the Checkbook Balancing/Reconciliation Form.

- If you cannot balance (amounts don't agree), take the statement and your records to an advisor and ask them to check it.
- If you think there is an error in the bank statement, take the statement and your treasury records to the bank and ask them to check it.

Service Charge _____

Some banks have a service charge for handling an account. Usually a few cents are charged for each check written and for each deposit. If your club is charged a service charge in any month, there will be a notation on the bank statement showing the amount.

- The amount for the service charge should be shown as an expenditure on the Checkbook Balancing/Reconciliation Form for the month.
- The service charge must also be listed in your check register as a payment amount.



TRAINING ACTIVITY 3

RECONCILING A BANK STATEMENT

Training Scenario: Making it balance is important.

- Your monthly bank statement has arrived. You must reconcile the bank statement with your records.
- Your bank statement:

The Community Bank

Statement

Clover Clan 4-H Club
4 Clover Way, Apt. H
Cloverville, MT 44444

Date 3/31/2009 Page 1
Account Number 44-HHHH

--- CHECKING ACCOUNTS ---

Previous Balance	173.65	Statement Dates	3/01/09 thru 3/31/09
1 Deposits/Credits	65.00	Days in the statement period	31
1 Checks/Debits	68.50		
Service Charge	4.00		
Interest Paid	0.00		
Ending Balance	166.15		

Deposits and Additions

Date	Description	Amount
3/13	DDA REGULAR DEPOSIT	65.00

Checks in Serial Number Order

Date	Check No.	Amount
3/27	*101	68.50

* Indicates Skip in Check Number

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance	Date	Balance
3/01	173.65	3/13	238.65	3/27	170.15	3/31	166.15



I. Reconcile the bank statement on the Checkbook Balancing/Reconciliation Form.

CHECKBOOK BALANCING/RECONCILIATION FORM

This form should be used to compare your bank statement ending balance and your checkbook register to make sure they are balanced (equal) each month.

OUTSTANDING DEPOSITS

(Not included in your statement)	
DATE	AMOUNT
Total Outstanding Deposits	

Total A

STEPS TO RECONCILE/BALANCE ACCOUNT

1) Ending balance from your checkbook ledger		_____
2) Subtract total outstanding deposits (A)	-	_____
3) Add total outstanding checks (B)	+	_____
4) Subtract bank fees*	-	_____
5) Add interest earned*	+	_____
6) Adjusted balance (should equal bank statement)	=	_____

OUTSTANDING CHECKS

(Not included in your statement)

Check #	Written To:	Amount
Total Outstanding Checks		

Total B

* Bank fees & interest earned will show up on your bank statement and should be recorded in your checkbook ledger AFTER you balance (reconcile) your account.

II. Update the checkbook register to reflect any changes.

NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT AMOUNT	✓	FEE	DEPOSIT AMOUNT	BALANCE
							\$ 173.65
100	3/5/2009	Christopher Adams	5 23				168 42
		Reimbursement for receipt book					
	3/12/2009	Deposit - Dues & Books (Newcomer, Wyatt, Oldhouse, Adams, Jones)		✓		65 00	233 42
101	3/26/2009	Pizza Land	68 50	✓			164 92
		Pizza and pop for Installation					

III. Update the Record of Club Finances so that all records match.

Record of Club Finances

Club Name Clover Clan 4-H Club Year 2009

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/09	Christopher Adams - Reimburse receipt book	100		\$5.23	\$168.42
3/12/09	Molly and Mary Newcomer - \$10 dues		\$10.00		\$178.42
3/12/09	Jason Wyatt - \$5 dues, \$5 project book		\$10.00		\$188.42
3/12/09	Fred and Linda Oldhouse - \$10 dues, \$15 books		\$25.00		\$213.42
3/12/09	Sam Jones - \$5 dues, \$10 project book		\$15.00		\$228.42
3/12/09	Bobbie Adams - \$5 dues		\$5.00		\$233.42
3/26/09	Pizza Land - Pizza and pop for officer installation	101		\$68.50	\$164.92



Answer Key: _____

I. Reconcile the bank statement on the Checkbook Balancing/Reconciliation Form.

CHECKBOOK BALANCING/RECONCILIATION FORM

This form should be used to compare your bank statement ending balance and your checkbook register to make sure they are balanced (equal) each month.

OUTSTANDING DEPOSITS

(Not included in your statement)	
DATE	AMOUNT
Total Outstanding Deposits	

Total A

STEPS TO RECONCILE/BALANCE ACCOUNT

1) Ending balance from your checkbook ledger		\$164.92
2) Subtract total outstanding deposits (A)	-	_____
3) Add total outstanding checks (B)	+	\$5.23
4) Subtract bank fees*	-	\$4.00
5) Add interest earned*	+	_____
6) Adjusted balance (should equal bank statement)	=	\$166.15

OUTSTANDING CHECKS

(Not included in your statement)

Check #	Written To:	Amount
100	Christopher Adams	\$5.23
Total Outstanding Checks		\$5.23

Total B

16 * Bank fees & interest earned will show up on your bank statement and should be recorded in your checkbook ledger AFTER you balance (reconcile) your account.

II. Update the checkbook register to reflect any changes.

NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT AMOUNT	✓	FEE	DEPOSIT AMOUNT	BALANCE
							\$ 173.65
100	3/5/2009	Christopher Adams	5 23				168 42
		Reimbursement for receipt book					
	3/12/2009	Deposit - Dues & Books (Newcomer, Wyatt, Oldhouse, Adams, Jones)		✓		65 00	233 42
101	3/26/2009	Pizza Land	68 50	✓			164 92
		Pizza and pop for Installation					
	3/31/2009	Service Fee		✓	4.00		160 92
		March 1 - March 31					

III. Update the Record of Club Finances so that all records match.

Record of Club Finances

Club Name Clover Clan 4-H Club Year 2009

The Financial Record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record every transaction on this record sheet and keep a running balance of money in the club treasury.

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	\$173.65
3/5/09	Christopher Adams - Reimburse receipt book	100		\$5.23	\$168.42
3/12/09	Molly and Mary Newcomer - \$10 dues		\$10.00		\$178.42
3/12/09	Jason Wyatt - \$5 dues, \$5 project book		\$10.00		\$188.42
3/12/09	Fred and Linda Oldhouse - \$10 dues, \$15 books		\$25.00		\$213.42
3/12/09	Sam Jones - \$5 dues, \$10 project book		\$15.00		\$228.42
3/12/09	Bobbie Adams - \$5 dues		\$5.00		\$233.42
3/26/09	Pizza Land - Pizza and pop for officer installation	101		\$68.50	\$164.92
3/31/09	Service Fee - March			\$4.00	\$160.92



Preparing a Treasurer's Report

- The treasurer needs to provide an accurate report of club finances at each meeting.
- The report needs to reflect all activity in the treasury since the last meeting.
- The report should follow this format:
 1. Beginning balance (closing balance from previous meeting)
 2. Money received (list each item with the dollar amount, who it was from, and the purpose)
 3. Total received (add all of the money received amounts)
 4. Expenses (list each item with the dollar amount, who was paid, and what it was for)
 5. Total expenses (add all of the expense amounts)
 6. Closing Balance (beginning balance + total received – total expenses.)
- The closing balance is the actual balance you have in your records and in the bank. It will be the new beginning balance for the next meeting

When you make your report:

- Begin with the previous balance (1). "The beginning balance was \$_____(2). Income was \$____ from _____ for _____ and \$____ from _____ for _____, etc., for a total amount received of \$_____(3). Expenses were \$____ to _____ for _____ and \$____ to _____ for _____, (4)etc., for total expenses of \$ _____(5). This leaves us with a closing balance of \$_____(6)."
- Present any outstanding bills for payment. "We have a bill from _____ (store or individual) for \$____ (amount) for _____ (what it was for)."
- Expenses should be approved by the club prior to the transaction taking place.
- Club members should pass a motion to approve payment before any bill is paid.
- The secretary must record the motion, second and whether the motion passed or failed in the minutes.
- Approved transactions should take place and be recorded as soon as possible after the meeting.



TRAINING ACTIVITY 4

PREPARING A TREASURER'S REPORT

Training Scenario: *Wrapping up the year.*

- It is March 26. Your club is meeting later today. You need to prepare a treasurer's report for the meeting.
- Your last meeting was March 12. Refer to Training Activity 1 for financial transactions at that meeting.
- (See following page for sample report form)

I. Fill out a Treasurer's Report form.

Treasurer's Report	
The treasurer's report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report and present it to the club for each meeting.	

4-H Club Name	
Treasurer's Report for _____	
(Date of Meeting)	
1. Beginning account balance: \$ _____ (closing balance from previous meeting)	
Date of Previous Meeting: _____	
2. Money received:	
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
\$ _____	from _____ for what purpose _____
Total money received \$ _____	
3. Expenses:	
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
Total expenses \$ _____	
4. Closing balance: \$ _____	
5. Submitted by: _____	
(Treasurer)	

II. Prepare your report for the club.

"The beginning balance was \$ _____. Income was \$ _____ from _____
_____ for _____, and \$ _____ from
_____ for _____, for a total amount received of
\$ _____. There were no expenses. This leaves us with a closing balance of \$ _____."



Answer Key: _____

I. Fill out a Treasurer's Report form.

Treasurer's Report	
The treasurer's report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report and present it to the club for each meeting.	
<u>Clover Clan 4-H Club</u> 4-H Club Name	
Treasurer's Report for <u>March 26, 2009</u> (Date of Meeting)	
1. Beginning account balance: \$ <u>168.42</u> (closing balance from previous meeting) Date of Previous Meeting: <u>March 12, 2009</u>	
Money received:	
\$ <u>10</u>	from <u>Mary and Molly Newcomers</u> for what purpose <u>dues</u>
\$ <u>10</u>	from <u>Jason Wyatt</u> for what purpose <u>dues and project book</u>
\$ <u>10</u>	from <u>Fred and Linda Oldhouse</u> for what purpose <u>dues and project book</u>
\$ <u>10</u>	from <u>Sam Jones</u> for what purpose <u>dues and project book</u>
\$ <u>10</u>	from <u>Bobbie Adams</u> for what purpose <u>dues</u>
Total money received \$ <u>65.00</u>	
3. Expenses: <u>None</u>	
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
\$ _____	to _____ for what purpose _____
Total expenses \$ _____	
4. Closing balance: \$ <u>None</u>	
5. Submitted by: <u>Christopher Adams</u> (Treasurer)	

II. Prepare your report for the club.

"The beginning balance was \$ 168.42. Income was \$ 35.00 from Mary and Molly Newcomers, Jason Wyatt, Fred and Linda Oldhouse, Sam Jones and Bobbie Adams for dues, and \$ 30.00 from Jason Wyatt, Fred and Linda Oldhouse, and Sam Jones for Project books, for a total amount received of \$ 65.00. There were no expenses. This leaves us with a closing balance of \$ 233.42."

— This report should be given to the secretary so that it may be recorded accurately in the minutes —

OTHER IMPORTANT INFORMATION

Employer Identification Number (EIN)

Every 4-H club must have its own EIN with its checking account. Check with your bank and record it on the "Yearly Summary Report" page. If your club does not have an EIN, go to www.irs.gov to download an SS-4 form. The SS-4 form is an Application for Employer Identification Number. Contact your county extension office if you need assistance or to identify your EIN number. You can find a sample form in the Appendix.

An EIN is necessary for all groups, even though you have no employees. **A 4-H club account should never be opened with a social security number.** Be sure to keep your club's EIN in a safe place to avoid identity theft.

Your 4-H Club's Yearly Budget

- A tentative budget should be set by the Financial Review Committee or by the officers and leaders at the beginning of the 4-H year, or as soon as possible after a new club is organized.
- The tentative budget should be presented to the club at the first possible meeting, discussed and approved.
- Depending on your club's needs, you can use the form provided in the Treasurer's Record Book and on the Montana 4-H Web site (www.montana4h.org) under Resources or make your own.
- Receipts include dues, potential fund raising events and estimated profit.
- Expenses include items such as club outings, donations to worthy causes, meeting location rental fees, refreshments for parties, fair decorations, supplies for community service activities, postage, etc.
- Items that come into the treasury and go out again do not have to be included in the budget (i.e. members turning in money for project books and the club using all of that money to pay for project books). If the club pays for a portion of the project books, that estimated amount must be included as an expense.

Conducting a Financial Review

- A financial review committee is comprised of two adult leaders and two 4-H members.
- Committee members should not have family or financial relationships with the treasurer.

Procedures for a Financial Review Committee:

1. Check each month's reconciled bank statement and cancelled checks. Make sure the ledger (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 the ledger reports.
4. Total all deposits made to bank account. This total should equal the total of all funds received.
5. Total all expenditures. Verify that a written bill (or store receipt) is on file for each expenditure. Verify that all expenditures were paid by check, not cash.
6. Examine the Annual Financial Report and/or the Yearly Summary of Club Finances (see "The 4-H Treasurer's Record Book").
7. The treasurer's total balance at the beginning of the year, plus all funds received, minus all expenditures, must equal the treasurer's total balance at the end of the year.
8. Examine club minutes for monthly financial reports and club approval of all expenditures.
9. Examine the club inventory sheet and make sure that a letter or receipt is on file for each item, documenting donor, date and value.
10. Report your findings to the County Extension Office.

When a Club Disbands _____

- If a 4-H club disbands, be sure to pay all outstanding bills approved by the club.
- The club treasury should be given to a worthy cause. If possible, the club should decide on the cause (i.e. county 4-H Committee or another 4-H related cause) and make recommendations to the MSU Extension Office.
- If a club votes to split into two smaller clubs, the treasury should be divided based upon membership, with equal shares per member going to the respective club treasury.
- When a club divides without mutual agreement, the problem should be turned over to the MSU Extension Office to consult with the County 4-H Council.
- The balance of a club treasury may never be divided among members.

Guidelines for Leaders and Parents

Parents and leaders should become familiar with the information in this section to help your club or group treasurer with documentation, required forms and financial reporting. More specific information on 4-H financial operations and reporting requirements can be found from the following fact sheets located on the National 4-H Headquarters Web site (www.national4-hheadquarters.gov)

The 4-H Name and Emblem

Tax-Exempt Status of 4-H Organizations

Authorized Use of the 4-H Name and Emblem

Livestock Sales, Auctions and Similar Events

IRS 4-H Livestock Sale FAQs

Fundraising: Private Support for the 4-H Program

4-H Fundraising: Sponsorships and Promotions

Raffles, Lotteries, Gaming and 4-H

Contests and Awards

IMPORTANT FINANCIAL REPORTING INFORMATION

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

Local clubs may choose to raise money through fund-raising or dues or both. A club treasury is optional but necessary if funds are maintained for club use. Fund-raising should be done for the good of the total group and should be consistent with county 4-H fund-raising policies. Fund raising should not be the main focus of group activities nor exclude any individual from participation. Clubs are expected to use funds to support the financial needs of the total group and when possible, assist with participant costs in county, state, national and international programs. The following

guidelines are in effect to help clubs fulfill their responsibilities for handling funds:

Every 4-H club must have its own EIN with its checking account. Check with your bank and record it on the "Yearly Summary Report" page. If your club does not have an EIN, go to www.irs.gov to download an SS-4 form. The SS-4 form is an Application for Employer Identification Number. Contact your county extension office if you need assistance or to identify your EIN number. You can find a sample form on page 29.

Put "4-H" as the first word of the club name on the form and on your club bank accounts (see example page 29). The club EIN number must be on file in the bank and the county MSU Extension office. Clubs can be subject to a backup withholding fine imposed by the IRS for failure to report an EIN.

An EIN is necessary for all groups, even though you have no employees. **A 4-H club account should never be opened with a social security number.** Be sure to keep your club's EIN in a safe place to avoid identity theft.

When a club receives its EIN number from the IRS, the name and address of the leader who signed the SS4 form is on record with the IRS. When/if that leader changes; a change of address from (8822) should be completed and sent to the IRS.

The application for an EIN on the SS-4 form should be mailed by the leader or council officer to the IRS following the instructions on Form SS-4.

1. The club treasurer must use this book, the **Montana 4-H Treasurer's Record Book** (4-H 5242, Rev. 09), to document all financial transactions. If the club does not have a checking account but does have a savings account, checks should be purchased from a bank or credit union. For the treasurer's protection, copies of these checks are to be recorded and maintained.
2. Payments should be made only in response to a formal written bill, invoice or in payment of an itemized receipt. 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.
3. Clubs should prepare a budget for the year. A budget is a written plan for generating

and spending money for a set period of time. Since the members of the club approve a budget, it is not necessary to seek approval for payment of items already listed in the budget. If a club doesn't have a budget or items arise that are not part of the budget, each item needs to be presented to the club members for approval before payment.

4. Occasionally a need arises where an unexpected payment must be made before a meeting can take place. This should only happen in extreme circumstances and with the written approval of a majority of the Executive Committee.
5. All money received should be acknowledged with a written receipt, preferably pre-numbered. The receipt should include the source of the funds (such as a car wash or bake sale), the date, and the name of the person making the payments. These receipts are the backup documentation for bank deposits. The receipts should become a permanent part of the club or group records.
6. The financial review committee review of the Yearly Summary Report and Financial Review Certificate, with appropriate signatures, must be submitted annually to the MSU Extension office for review.
7. In addition to the mandatory annual review addressed in #7, all bank statements, receipts, cancelled checks, checkbooks, savings account books and the **Montana 4-H Treasurer's Record Book** (4-H 5242) must be turned in to the county MSU Extension office whenever they are requested by MSU extension staff.
8. Each club or group should require at least two adult leaders' names and the youth treasurer's name to be on the bank account (with neither adult leader being the parent of the treasurer). Two signatures are required on each check issued. No MSU Extension 4-H staff member's signature should appear on any 4-H account belonging to a 4-H club or group.
9. All fund-raising activities should be reviewed and approved by the County Agent before the event. **All money raised under 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 that money may not be given out to individual club members or others, but must be used

to pay for educational programs, activities, workshops or 4-H club supplies. Money may be transferred to fund county, state or national 4-H programs.

As an educational youth development organization serving various interests and needs, the use of drawings, raffles and various kinds of games of chance to raise money to support programs is discouraged. Fund raising effort in which people receive a product or service is highly recommended.

10. Non-cash donations to clubs such as consumable supplies or miscellaneous items should be acknowledged in writing to the donor. A copy of the acknowledgment must be kept in the club treasurer's records. Non-consumable donations such as equipment or animals should be accepted only if the club is prepared to accept the long term responsibilities of ownership including care, maintenance and insurance. Written acknowledgment should be sent to the donor and a copy must be kept in the treasurer's records. The Internal Revenue Service requires that a specific set of written documents be completed by the donor and the donee if a cash or non-cash gift is valued at \$5000 or more. A Form 990 Schedule B is required to be filed when such a gift is received. In such a case, a qualified tax attorney should be consulted.
11. Valuation of a non-cash donation is the responsibility of the donor, in consultation with his or her tax advisor and individuals qualified to appraise items of this type. It is not appropriate for a 4-H club, staff member or volunteer to place a value on items donated. Donors cannot specify the individual recipient of cash or non-cash donations. Clubs or groups should not feel compelled to accept non-cash gifts. The Extension agent responsible for 4-H Youth Programs should be contacted whenever the club has questions about the appropriate action with respect to accepting and managing any donation.
12. Clubs that don't have treasuries and don't handle any money need to mark zeros on the annual Yearly Summary Report, sign and date the form, and return it to the county MSU Extension office once a year.
13. If gross receipts of the 4-H organization are more than \$25,000, an annual tax return Form 990-EZ must be filed by the 15th day of the 5th month following the year-end. i.e.: The 4-H year ends September 30; the

tax return is due on or before the following February 15. The organization should review the IRS Instructions for Form 990 and Form 990-EZ or consult with a qualified tax preparer. Clubs making less than \$25,000 can file the 990-N E-Postcard by the same deadline. Groups who fail to file will be responsible for any penalties incurred.

When a Club Disbands

Any 4-H club or group that disbands with money left in its account must turn those funds over to the county 4-H Council or county MSU Extension office. All property belonging to the club must be disbursed in the same manner. Club members may request that the money be used for specific 4-H programs within the club, county or state. This request will be acted on by the county 4-H Council in agreement with the Extension Agent responsible for 4-H Youth Programs at the time the club is dissolved. If a club or group divides itself, creating more than one recognized and properly registered club or group, the funds from the original club must be evenly disbursed, based on membership, in each club.

The MSU extension agent responsible for 4-H Youth Programs must investigate the disbursement of 4-H funds by any club when a complaint is made by 4-H members or parents. Issues of this nature can be avoided by following the guidelines in this booklet.

Fund Raising in the Name of 4-H

- The basic purpose of 4-H is youth development. A club should not get sidetracked by fundraising and lose sight of learning-by-doing. Any event sponsored for the purpose of raising funds should support the educational mission of 4-H.
- The club needs to vote on any fund raiser. The motion, second and passing vote approving the fund raiser must be included in the secretary's minutes.
- Once approved by the club, fund solicitation should be undertaken only after consultation with the County Extension Agent responsible for 4-H.
- Fund raising should be kept to a minimum. There should always be a purpose for raising funds with a limit of one or two special activities per year.
- At the conclusion of the fund raiser, a complete report must be included in the treasurer's records and a summary report in the secretary's minutes.

- 4-H clubs may choose to finance their club activities through their own fund-raising. Fund-raising should be done for the good of the total group, consistent with the county 4-H fund-raising policies and support reputable businesses. Funds may be used to assist with participant costs in county, state, national and international programs.
- Soliciting funds from statewide businesses or organizations should be coordinated with the Montana 4-H Foundation.
- 4-H events and activities, for the purpose of raising funds, including raffles, must have a clear educational goal or purpose and should be primarily for the benefit of 4-H members.
- For any event or activity for which funds are collected (for example, entry fees, raffle ticket sales, registration, etc.), appropriate financial management practices should be followed, with a detailed written accounting for income and expenses.
- A financial report must be given to the county Extension agent within 60 days after the conclusion of the fund-raising event. If such reports are not filed, the MSU Internal Auditor will be contacted to conduct an investigation.
- Funds from 4-H events may not be divided up amongst individual club members or otherwise used for personal, rather than 4-H, related expenses. For official 4-H events for which funds are raised, the revenue must be placed in an account to be used by the sponsoring club or 4-H entity.
- A contribution earmarked by a donor for a particular individual is treated, in effect, as a gift to the designated individual and is not deductible as a charitable contribution.
- Games of chance, lotteries, betting activities involving money, and other related kinds of activities do not support the mission of 4-H and should not be engaged in.

Bingo

Bingo is considered gambling in the state of Montana and as such must be registered and approved through the State of Montana – Department of Justice: Gambling Control Division. Guidelines for this type of activity, provided by the State Gaming Office, must be followed.

Fifty-Fifty Fund Raisers

Montana 4-H does not condone nor support 50/50 type fund-raisers or raffles. These fund raisers are not to be conducted under the auspices of 4-H nor be associated with the 4-H name and emblem.

Raffles

The purpose of conducting raffles under the name of 4-H should be to support the educational programs of 4-H. Funds raised under the name of 4-H belong to 4-H and must be used only for the 4-H program and its participants. As a guideline, 4-H clubs should conduct raffles only where a product is awarded to the winner, not cash. Products should be of good quality and represent the organization well. The cost of raffle tickets cannot be deducted by individuals as a charitable contribution to 4-H as raffles are considered a form of gambling.

For non-profit organizations like 4-H, there is no formal permit required to conduct raffles. However, since control of raffles has been turned over to County Commissioners and Tribal Councils, 4-H groups wanting to hold a raffle should check with their local County Commissioners' or Tribal Council office to see what requirements they have in place.

Some officials will require an accounting of the raffles, while others will not. Be sure to ask if there are any regulations about 4-H youth (minors) selling raffle tickets. For-profit groups need to acquire a permit through their local County Commissioners' office.

Neither non-profit nor for-profit groups can solicit outside the state, but they can go across county lines. A 4-H group conducting a raffle should check with the County Commissioners in the county or Tribal Council on the reservation where the drawing will be held for any requirements related to raffles. For-profit groups should acquire their permit in the county where the drawing will take place.

References

Adapted from: Ohio 4-H Treasurer's Handbook, The Ohio State University Extension, 2003

4-H Treasurer's Record Book, Kansas State University Agricultural Experiment Station and Cooperative Extension Service, 2005.

Treasurer's Manual, California 4-H Youth Development program, The University of California, 2003.

Treasurer's Handbook, Minnesota 4-H Youth Development, University of Minnesota Extension Service, 1998.

4-H Treasurer's Records Book, Texas Agricultural Extension Service, The Texas A & M University System.

Treasurer's Record Book, Mississippi 4-H Club, Mississippi State University Extension Service, Form 1019.

Revised by

Jill Martz, Montana 4-H Director

Design by

David Ashcraft, MSU Extension Communications



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Form **SS-4**

Application for Employer Identification Number

OMB No. 1545-0003

(Rev. July 2007)

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

EIN

Department of the Treasury
Internal Revenue Service

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

Type or print clearly.

1	Legal name of entity (or individual) for whom the EIN is being requested CLUB / GROUP NAME	3	Executor, administrator, or trustee (Principle contact)
2	Trade name of business (if different from line 1) (Usually blank)	5a	Street address (if different from line 1)
4a	Mailing address (room, apt., suite, etc.)	5b	City, state, and ZIP code
4b	City, state, and ZIP code (if foreign)	6	County and state where principal business is located

Fill in all fields as needed, or per the tips provided

Your club name should be specific either through a unique name or by identifying the county as well. EXAMPLES: Share-N-Win 4-H Club (unique name); Calvert County 4-H Horse Club (generic name with county)

7a	Name of principal officer, general partner, grantor, owner, or trustor LEAVE BLANK	7b	SSN, ITIN, or EIN LEAVE BLANK
-----------	--	-----------	---

8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? Yes No

8b If 8a is "Yes," enter the number of LLC members ▶

8c If 8a is "Yes," was the LLC organized in the United States? Yes No

9a Type of entity (check only one box). **Caution.** 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 checked="" type="checkbox"/> Other (specify) ▶ 4-H Clubs & Affiliated 4-H Organizations	Group Exemption Number (GEN) if any ▶ 2704

9b If a corporation, name the state or foreign country (if applicable) where incorporated

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

10 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 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 checked="" type="checkbox"/> Other (specify) ▶ Starting 4-H Club or Starting 4-H Organization	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

This is typically "yes"

11 Date business started or acquired (month, day, year). See instructions.

12 Closing month of accounting year

13 Highest number of employees expected in the next 12 months (enter -0- if none).

Agricultural 0*	Household 0*	Other 0*
---------------------------	------------------------	--------------------

14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? Yes No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")

These entries are typically "0"

15 First date wages or annuities were paid (month, day, year) of applicant is a withholding agent, enter date income will first be paid to

16 Check **one** box that best describes the principal 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 checked="" type="checkbox"/> Other (specify) Education	<input type="checkbox"/> Retail

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.
Youth Development and education

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? Yes No

Third Party Designee

Complete this section only if
Designee's name
Address and ZIP code

This is a **SAMPLE SS-4** form for those **4-H CLUBS & AFFILIATED ORGANIZATIONS** applying for an EIN and wishing to be included under the National 4-H Group Exemption.

Questions?
Contact your state 4-H program office, visit <http://www.national4-headquarters.gov> or email 4-H_tax_info@csrees.usda.gov

Under penalties of perjury, I declare that I have examined this application and all the information furnished hereon, and I declare that the information is true and correct.

Name and title (type or print clearly) ▶

Signature ▶

Record of Club Finances

Club Name _____

Year _____

Date	Money Received -- Name & Purpose and Payments Made -- Name & Purpose	Check Number	Money Received (+)	Payments Made (-)	Balance
	<i>Balance at the beginning of the year</i>	X	X	X	
	<i>Balance at the end of the year</i>	X	X	X	

CHECKBOOK BALANCING/RECONCILIATION FORM

This form should be used to compare your bank statement ending balance and your checkbook ledger to make sure they are balanced (equal) each month.

OUTSTANDING DEPOSITS

(Not included in your statement)	
DATE	AMOUNT
Total Outstanding Deposits	Total A

STEPS TO RECONCILE/BALANCE ACCOUNT

1) Ending balance from your checkbook ledger			_____
2) Subtract total outstanding deposits (A)	-		_____
3) Add total outstanding checks (B)	+		_____
4) Subtract bank fees*	-		_____
5) Add interest earned*	+		_____
6) Adjusted balance (should equal bank statement)	=		_____

OUTSTANDING CHECKS

(Not included in your statement)

Check #	Written To:	Amount
Total Outstanding Checks		Total B

* Bank fees & interest earned will show up on your bank statement and should be recorded in your checkbook ledger AFTER you balance (reconcile) your account.

Treasurer's Report

The treasurer's report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report and present it to the club for each meeting.

4-H Club Name _____

Treasurer's Report for _____
(Date of Meeting)

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

Date of Previous Meeting: _____

2. Money received:

\$ _____ from _____ for what purpose _____

Total money received \$ _____

3. Expenses:

\$ _____ to _____ for what purpose _____

Total expenses \$ _____

4. Closing balance: \$ _____

5. Submitted by: _____
(Treasurer)

Yearly Summary Report

Club Name _____

Year _____

Starting balance beginning of year	\$ _____
Total income for year (total of all money received)	\$ _____
Total expenses for year (total of all payments made)	\$ _____
Ending balance (starting balance+income-expenses)	\$ _____

Bank account is in _____ at _____
(name of bank) address

The bank book is in the possession of _____
(name)

Cash on hand: \$ _____ Cash is in the possession of _____.

Signatories on the account include: _____.

Club Employer Identification Number(EIN): _____.

This is to certify that the foregoing is a correct summary of receipts and expenses of the club:

 Treasurer's Signature

YEARLY FINANCIAL REVIEW CERTIFICATE

An Financial Review Committee is two members and two advisors from at least two different families.

The treasurer's book has been examined on _____ and found to be correct.
(date)

Financial Review Committee Signatures

_____ signature	_____ date	_____ signature	_____ date
_____ signature	_____ date	_____ signature	_____ date

4-H CLUB _____ BUDGET

(year)

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

Income

(List fund-raising event plans, approximate date of event and estimated profit.)

	EVENT	DATE	ESTIMATED INCOME
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____
TOTAL INCOME			\$ _____

Expenses

(Include items such as: club outings, donations to worthy causes, meeting location rental fee, recreation equipment or project materials, refreshments for parties, material for club banner, postage, Montana 4-H Foundation donations, etc.)

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

Estimated surplus or shortfall
E (total income minus total expenses)