

BELL COUNTY 4-H MEMBERSHIP ADVISORY BOARD FINANCIAL MANAGEMENT POLICIES RESPONSIBILITIES

• The purpose of the 4-H Finance & Resource Development subcommittee of the 4-H Membership Advisory Board is to develop the proposed annual 4-H budget and financial guidelines, to take effect on September 1 of each year. The committee will also consider any proposals requesting special funding not included in the county 4-H budget.

- The responsibilities of the individual 4-H organization are to maintain a record of its activities, to maintain a record of contributions received, and to prepare and keep on file a record of its financial transactions.
- Federal law requires that funds raised or given in support of 4-H programs be handled in a manner of public trust.
- Those responsible for handling funds must do so in an open, responsible and trustworthy manner.
- There must be a clear-cut organizational structure on which fiscal responsibility and accountability are placed. Document the responsible parties and their responsibilities to the assets including:

⌚ Name(s) of individuals(s) authorized to sign on the accounts or authorized to increase or decrease the value of the assets

⌚ EIN (Employer Identification Number) of accounts.

⌚ Physical location of assets and list maintained.

⌚ Name(s) of individual(s) responsible for auditing/reconciling the assets to include their names on the bank's signature card.

⌚ Two signatures according to the bylaws; these individuals may **NOT** be from the same family.

INTERNAL CONTROL

1. The County extension faculty must authorize the use of the 4-H name and emblem and are responsible for all 4-H club accounts and county 4-H program accounts.

2. The Bell County 4-H Membership Advisory Board shall determine county program needs, develop a budget, assist in securing adequate finances and resources, and hold those responsible accountable for the intended use.

3. The name "Texas A&M AgriLife Extension Service" or "Extension" should never be listed as owner of any fund account. The owner should be the "_____" 4-H County Fund, "_____" 4-H Fund or "4-H Fund." Do not use "Bell County" or it could be mixed in with other county government accounts.

4. All 4-H bank accounts should have an Employer's Identification Number. It is unlawful for social security numbers to be used on 4-H accounts.
5. Detailed records should be kept on money collected (date collected, from whom, amount collected, purpose) and spent (date spent, recipient, amount paid and purpose of payment).
6. Record cash receipts immediately upon receipt and deposit on a daily basis.
7. Issue checks to vendors only for payment of approved original invoices which have been re-added and extended. Try to match with receiving documentation or other evidence that the goods or services are complete.
8. Prepare a list of all remittances received and make comparisons of this list with subsequent bank deposits.
9. Adequate physical facilities should be provided for safeguarding cash in the possession of individuals authorized to handle cash (safe, locked cabinet, etc.).
10. Make all payments by serially numbered checks. All receipts, checks, orders, etc. should have a pre-numbered sequence which can be accounted for later. Maintain duplicate copies of receipts given to individuals who turn over cash.
11. No checks are to be made payable for "cash."
12. No 4-H Accounts are allowed to use debit/ATM cards for transactions.
13. A check request must be used to authorize payment.
14. If a prepayment is needed, an initialed statement can be used as support until the item is purchased. The subsequent invoice can be attached later.
15. Reimbursement claims should be supported by cash register tapes or paid invoices. If a receipt has been lost, a brief initialed statement by the employee/volunteer can suffice.
16. The person who collects funds and the person who writes checks should not be the same. Any funds turned into the treasurer must be accompanied by the designated count sheet for reference.
17. Bank accounts should be reconciled monthly and any adjustments recorded in the records immediately. The statements will then be turned over to the checkbook reconciler. Reconciling items should be handled in the month they are discovered.
18. Funds in any 4-H account should never be "borrowed" from for personal uses.

19. All checks returned by the bank for insufficient funds should be dealt with immediately and a follow-up record maintained. Checks will no longer be accepted from any individual that writes a check that is returned.

20. County 4-H MAB should prepare an annual budget, notice of fund raising intent, an annual financial status report and submit annually with the MAB By-Laws and Charter.

21. The 4-H MAB Finance Committee of the 4-H Membership Advisory Board will prepare an annual county budget based on input from members, volunteers and ex-officio staff. This budget should be presented for approval at the first MAB meeting of the 4-H year.

22. All physical assets of more than \$250 in value should be listed on the annual financial review report.

23. The 4-H Membership Advisory Board reviews and approves a report accounting for the finances and resources used to support the 4-H & Youth Development Program. A copy should be kept on file in the County Extension Office.

24. Travel Reimbursement Policy: In the event that an adult leader is transporting youth to a 4-H event, they may request reimbursement for mileage. The event must be a 4-H district or state contest held outside of Bell County (one in which youth may advance to the next level of competition; i.e. district to state, state to nationals). Other 4-H activities in which travel reimbursement will be available is: County 4-H Camp, Texas 4-H Center Activities/Camps, and District 4-H Council Meetings and Events. Reimbursement will not be given to those traveling to non-sponsored 4-H events (i.e. jackpot shows, progress shows, practice or invitational judging contests hosted by another county, etc.). In order to get reimbursement, the adult leader must be an actively enrolled volunteer on 4-H Connect and must be carrying more than their own child(ren); he/she must also be transporting other 4- H members. Reimbursement must be requested on the form provided by the County Extension office. A request for travel reimbursement may also be made in advance by completing the travel reimbursement form and turning it in prior to travel. In such a case, mileage will be determined by using an on-line mileage guide.

The travel reimbursement rate is as follows:

100 miles or less: \$25

101 - 150 miles: \$35

151 - 200 miles: \$50

201 - 300 miles: \$75

300+ miles: \$100 (maximum amount allowed for reimbursement)

25. Registration expenses may be paid for 4-H members to attend events approved in the budget (must give presentation about experience at the County Level):

Bell County 4-H will designate funds for District 8 Leader Lab based on the Ambassador Requirements.

26. Procedure to be used to request funds which are not included in the budget: A written proposal with an itemized list of expenses and a listing of 4-H'ers and chaperones must be submitted to the subcommittee of the 4-H Management Advisory Board, 30 days before their next meeting, to give members ample time to consider the proposal. The written proposal must be completed on the form provided by the County Extension Office. If monies are needed before this 30 day period, individuals involved must finance it out of their pocket until the next meeting takes place. A request for monies should not be considered an automatic "yes." All monies requested may or may not be granted.

27. Fees will be paid for County Extension Agents and/or appointed adult volunteers serving as chaperones for 4-H'ers to district and state events. Such events include: District Leadership Lab, Leadership Institute, State 4-H Roundup, County 4-H Camp, and any 4-H Center Events (Teen Retreat, Ambassador Retreat, etc.).

28. Registration for 4-H State Roundup will be paid for those that qualify, along with one chaperone per team or group of four members.

DUTIES OF BOOKKEEPERS/TREASURERS

- I. The bookkeeper/treasurer will serve a two-year term and will serve no more than one (1) term consecutively, and is to be elected by the 4-H Membership Advisory Board.
- II. The bookkeeper/treasurer is required to provide a report at all of the 4-H Membership Advisory Board meetings. The report must show a record of all deposits and expenses, along with a current account balance.
- III. The bookkeeper/treasurer is also required to provide a balance statement to the County Extension Office and the MAB officers on the third Friday of each month. This balance will be announced by the Council Treasurer at the next County 4-H Council Meeting.
- IV. Each check, written from any 4-H account, is required to have two signatures, not from the same family.

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