

WILLIAMSON COUNTY 4-H ADULT LEADERS FINANCIAL MANAGEMENT POLICIES RESPONSIBILITIES & GUIDELINES

The purpose of the Financial Management committee of the Williamson County 4-H Adult Leaders is to develop the proposed annual 4-H budget and financial guidelines, to take effect in September of each year, for the benefit of the Williamson County 4-H members. The committee will also consider any proposals requesting special funding not included in the Williamson County 4-H Adult Leaders Association budget.

All guidelines are criteria that will be used by the Williamson County 4-H Adult Leaders when considering reimbursements and all individual monetary contributions. Any event or situations that are not outlined will be presented to the Finance Committee for review on a case by case basis.

- The responsibilities of this 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.
- The organizational structure will document the responsible parties and their responsibilities to the assets including:
 - Name(s) of individual(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.
 - Name(s) of individual(s) responsible for auditing/reconciling the assets to include their names on the bank's signature card.
 - Two signatures are required on all checks; one (1) must be an Adult Leaders Association board member with second signature being either one (1) other board member or a 4-H Adult Leaders member. 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 Williamson County 4-H Adult Leaders 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, "4-H Fund", or "4-H Adult Leaders Association." Do not use, "Williamson 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 in a timely manner.
7. Issue checks to vendors only for payment of approved original invoices which have been re-added or extended. Try to match with receiving documentation or other evidence that the goods or services are complete.
8. Prepare a list of remittances 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, and 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 registered 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 county 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 check returned by the bank for insufficient funds should be dealt with immediately and a follow-up record maintained. Check will no longer be accepted from any individual that writes a check that is returned.
20. The Williamson County 4-H Adult Leaders should prepare an annual budget, notice of fundraising intent, an annual financial status report, and submit annually with the Adult Leaders By-Laws and Charter.

21. All physical assets of more than \$250 in value should be listed on the annual financial review report.
22. The Finance Committee of the Williamson County 4-H Adult Leaders will prepare an annual county budget based on input from the member, volunteers, and ex-officio staff. This budget should be presented for approval at the first Adult Leaders meeting of the 4-H year.
23. The Williamson County 4-H Adult Leaders 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. Registration expenses may be paid for 4-H members who attend the following events (must give presentation at the County Level):
 - a. Texas 4-H Congress
 - b. National 4-H Congress
 - c. Texas Leadership Conference (Recordbook Trip)
 - d. National 4-H Conference

One half of registration fee up to \$200, will be reimbursed. Reimbursement will occur upon completion of event and receipt presented to treasurer of the Adult Leaders Association. The maximum amount reimbursed is \$100.
25. Camp tuition reimbursement for 4-H members:
 - a. Any camp activities that are 4-H sponsored.
 - b. Any camp activities that are College or University sponsored, upon approval by the board.
 - c. Camp reimbursements are made to members for up to three (3) camps based on funds availability and the following limitations:
 - i. Payments for one camp are allowed at the rate of: one-half (1/2) of camp tuition up to \$100 will be reimbursed.
 - ii. Based on funds availability then a second and third camp will be reimbursed at the rate of one-half (1/2) of camp tuition, with a maximum payment of \$75 each
 - d. All summer camp reimbursement requests are due September 1st and funds will be allocated among all members and paid by September 20th.
 - e. Request(s) must be accompanied by a receipt or proof of payment, and submitted to the Treasurer of the Williamson County 4-H Adult Leaders Association.
26. Reimbursement for 4-H members attending contests:
 - a. Registration fees will not be reimbursed for contests that do not require a qualification to compete.
 - b. The exception to this rule is the Texas 4-H Shooting Sports State Games. Registration fees for those competing at the Texas 4-H Shooting Sports State Games may be reimbursed at the rate of \$35 for one day of competition or \$70 for multiple days.
27. Reimbursement guidelines for 4-H members qualifying for Texas State 4-H Round-Up competition.

- a. Registration fees for those qualifying to compete Texas State 4-H Round-Up competition may be reimbursed at the rate of \$35 for one day of competition or \$70 for multiple days.
- b. Intermediates and/or Seniors competing at Texas State 4-H Roundup in invitational events may be reimbursed at the rate of \$20 for one day of competition, or \$50 for multiple days. *Seniors that qualify in one event and participate in another invitational use the rate for qualifying to compete.*
- c. Fees for one chaperone per team or group of four will be reimbursed, in the circumstance that chaperones are needed.

Example: Texas State 4-H Round-Up, Texas 4-H Horse Show, Texas 4-H Shooting Sports Competition, etc.

28. Reimbursement for National and/or International Competition:

- a. Must qualify at state level.
- b. Earn position either through application or competition.
- c. A total of \$250 per team member will be reimbursed for teams not exceeding four members. Teams requesting funds with an excess of four members will be evaluated as the need arises.
- d. Fees for one chaperone per team or group of four will be reimbursed, in the circumstance that chaperones are needed.

29. Reimbursement for National Record Book Winner Trip:

- a. Must qualify at state level.
- b. Winner will receive up to \$500 reimbursement.

30. Expenses for Adult Leaders attending certification trainings will be reimbursed at the rate of one-half up to \$200, with a maximum of \$100 being reimbursed. Those attending certification trainings that wish to be reimbursed must follow procedures outlined in Guideline #32.

31. Adult Leaders Association Scholarship:

- a. Four scholarships awarded;
 - i. One scholarship at \$1,100
 - ii. One scholarship at \$900
 - iii. Two at \$500
- b. Guidelines outlined in application.
- c. Selection of scholarship recipients is done outside of the Adult Leaders Association.

32. Procedure to be used to request funds which are not included in the budget:

- a. Notify County Extension Office and Adult Leaders Association of qualification for State, National, or International competition within 30 days post-competition and no later than 30 days before monies are needed.
- b. A written proposal with an itemized list of expenses and a listing of 4-H'ers and chaperones must be submitted to the Finance Committee of the Williamson County 4-H Adult Leaders, 30 days before the funds are needed, to give committee members ample time to consider the proposal. Must also include, date(s) of competition and location.

- c. The written proposal must be completed on the form provided by the County Extension Office.
- d. If monies are needed before the end of the 30 day period, individuals involved must finance out of their pocket until the next meeting takes place. A request for monies should not be considered an automatic "yes"
- e. Proof of prior fundraising must be shown.
- f. Awarding of funds are based on approval by the board and funds availability on a case by case basis.

DUTIES OF BOOKKEEPERS/TREASURERS

- I. The bookkeeper/treasurer will serve a two-year term and will serve no more than two (2) terms consecutively, and is to be elected by the Williamson County 4-H Adult Leaders.
- II. The bookkeeper/treasurer is required to provide a report at all of the 4-H Adult Leaders 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 Williamson County 4-H Adult Leaders Officers and Finance Committee.
- IV. Each check, written from and 4-H account is required to have two signatures, not from the same family.
- V. A limit of ten (10) checks is permitted to be pre-signed by one signee.