

What's New in the 4-H Treasurer's Manual?*

**Organized according to 4-H Treasurer's Manual pages*

Note: This document is a draft until the release of the new UCCE California 4-H YDP Policy Handbook

What's New?	Where is it in the Treasurer's Manual?	What does it say in the UCCE 4-H Policy Handbook?	Where does it say that in the policy handbook? <i>*Chapter Nine: Financial Management in the 4-H Youth Development Program</i>
Get Your 4-H club's Employment Identification Number (EIN) from your 4-H YDP staff.	Page 4	A 4-H YDP staff member must apply for all 4-H YDP unit or council EIN numbers after the group has received charter approval from the statewide 4-H YDP Director. The county office must maintain a record of all EIN numbers in the county	Section 900 IV. Bank Accounts; E (1)
Each 4-H YDP unit is allowed to have one banking and one checking account- upon the approval of the unit's charter by the State 4-H YDP Director	Page 8	Authorization to establish one checking and one savings account is obtained from the UCCE county director upon approval of the unit's charter by the statewide 4-H YDP Director.	Section 900 IV. Bank Accounts; A (1).
An Employment Identification Number (EIN)	Page 8 Box	Apply for and receive an Internal Revenue Service (IRS) Employment Identification Number.	Section 900 IV. Bank Accounts; B (1)1
The County Director must approve any additional bank accounts.	Page 8	Additional accounts require further approval from the County Director.	Section 900 IV. Bank Accounts; A(3)

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If the bank does not allow 4-H members to sign checks, there must be two unrelated appointed adult 4-H volunteers who sign.	Page 9	The signatures must be from two (2) unrelated individuals, of whom one can be a 4-H member and the other an adult volunteer. If the bank does not allow youth members to sign, then there should be two adult volunteers.	Section 900 IV. Bank Accounts; C (1)
No 4-H staff should be signatories on 4-H club, unit, or council accounts.	Page 9	No UCCE or 4-H YDP staff should be signatories on 4-H unit or council bank accounts.	Section 900 IV. Bank Accounts; C(2)
The address on your banking account must be sent directly to the 4-H UCCE county office.	Page 9	The UCCE county office should be the address of record for all county 4-H YDP units and councils.	Section 900 IV. Bank Accounts; B(2)
No ATM or debit cards can be used to conduct 4-H club business.	Page 9	4-H units and councils are not allowed to apply for or use automatic withdrawal or credit cards. On-line banking transmissions are not permissible.	Section 900 IV. Bank Accounts; C (3)
Bank Statements must be originals from your bank sent directly to your 4-H UCCE county office.	Page 9	All 4-H unit and council bank accounts must use the UCCE county office mailing address as the address of record.	Section 900 IV. Bank Accounts; C (2)
All fundraising activities must be approved by the County Director.	Page 14	County Directors are responsible for reviewing proposed fundraising activities through the annual budget submission process and assuring their compliance with applicable policies. See Using the 4-H Name and Emblem .	Section 900 VI. Planning and Fundraising; C(1)
4-H Clubs cannot apply for or receive grants.	Page 14	Adult volunteers, members, units, and councils may not apply for or receive contracts and grants.	Section 900 VI. Planning and Fundraising;(F)
Acknowledging Donations	15	Recognition of gifts may be made by listing the donor's name in printed material, on banners or other signage.	Section 900 VI. Planning and Fundraising; G(2)C(i)
Acknowledging Donations	15	Specific amounts of gifts may not be stated, however, donors may be broadly categorized by gift amount (e.g. \$100 to \$1000, \$1,001 to \$10,000 and so on)	Section 900 VI. Planning and Fundraising; G (2) c (iii).

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California Sales Tax	Page 15	The sale of items not made or produced by group participants such as t-shirts, wrapping paper, mugs, stuffed animals, etc. are taxable.	Section 900 XIV: California State Taxes; (C)
How to write a Check and Complete a Checking Account Register	Page 16	This was changed from Bank Register. http://www.usbank.com/cgi_w/cfm/personal/products_and_services/student_banking/checkbook_basics.cfm#maintain (U.S. Bank refers to this as a check registry).	
Mid-Year Club Peer Review Report Form	Page 19	This document is used by a couple of our county offices. This is an optional activity that may help to keep treasurers on track.	
Mid-Year Club Peer Review Checklist	Page 20	This document is used by a couple of our county offices. This is an optional activity that may help to keep treasurers on track.	
Finishing the Year: Submit paperwork to 4-H UCCE county office by Sept. 15	Page 23	Furnishing annual financial reports at year-end, or September 15, and at such times as required by the 4-H YDP council and/or the County Director.	Section 900 V. Adult and Youth Treasurer Responsibilities; (B)1(d)
Finishing the Year: Prepare a Tax Return	Page 23	Beginning in 2008, all 4-H organizations regardless of their annual revenue are required to file a 990 or 990-N with the IRS.	Section 900 XII Federal Taxes; B(1)