



Expense Type Descriptions

Admission Tickets

Funds used to purchase admission tickets to an event or activity. Examples include but are not limited to Museums and Amusement Parks.

Awards

Funds used to purchase awards for county, regional, or state programs. Examples include but are not limited to: ribbons, plaques, premiums, overvalued sale of livestock and gift cards.

Note: Awards are considered taxable income. Award recipients may receive an IRS form 1099.

Camp Scholarships

Funds issued to support attendance of camp, whether it be on the county, regional, or state level.

College Scholarships

Funds issued to support post-high school education such as college or technical school.

Note: Any check issued to an individual, instead of the institution, will be considered an Award and therefore will be considered taxable income. Award recipients may receive an IRS form 1099.

County Support

Undesignated funds used to support county or regional 4-H programs. Checks must be written to county/regional quick-en accounts or the University of Tennessee.

Educational Materials

Funds used to purchase any supplies or materials used in educational programs.

Grants

Funds awarded to a project or program in the form of a grant from the Tennessee 4-H Club Foundation. To be used by 4-H Foundation Staff only.

Honorariums and Labor

Funds used as a gift or payments for a service rendered. Examples include but are not limited to: Bus Driver Payment, Livestock Judge Payment, and honorariums.

Note: Payment for a service or an honorarium is considered taxable income. Recipients may receive an IRS form 1099.

Housing

Funds used to reserve or rent lodging or meeting space. Examples include but are not limited to: hotel rooms, lodging at camp or meeting room rentals.

Items for Resale

Funds used to purchase items that will be resold. Examples include but are not limited to: t-shirts, key chains, and hats.

Meals

Items bought to be provided as a meal or snack during an event or activity.

Note: This category does not include items that are being sold.



Expense Type Descriptions

Miscellaneous

Funds used to purchase items that do not fit into other categories. Examples include but are not limited to: congress sweaters, neck wallets, give-away items and gifts.

Postage

Funds used to pay postage for county, regional or state programs. Examples include but are not limited to: stamps for 4-H member thank you notes, freight/shipping charges.

Printing

Funds used to supply printed materials for the 4-H Program.

Registration Fees

Funds used to pay registration fees. Examples of expenses or revenues in this category include livestock show fees, and professional membership fees.

Note: *This category does not include admission fees.*

Transportation

Funds used for transportation. Examples include but are not limited to: gas, bus rental, airline tickets and baggage fees, parking, and rental cars.

Note: *Payment of an **individual** for a service (Bus Driver) does not go in this category. Please use the Honorariums and Labor category for service payments.*

Administrative

Funds used to support the day-to-day management of the Tennessee 4-H Foundation, Inc. This category is separated into 5 sub categories. To be used by 4-H Foundation Staff only.

Board Meeting Expenses

Funds used to supply materials and other expenses associated with meetings of the Board of Directors.

Fundraising

Funds used for fundraising activities of the Tennessee 4-H Foundation. Examples include, but are not limited to: promotional items, website maintenance, memorial gifts, meal functions, and marketing materials.

Management Fees

Fees charged to the Tennessee 4-H Foundation for investment Services. To be used by 4-H Foundation Staff only.

Printing and Postage

Funds used to purchase printed materials such as thank you cards and invitations and postage for items sent on behalf of the Tennessee 4-H Foundation.

Professional Services, Fees & Taxes

Funds used for the payment of professional services, fees and taxes. Examples include but are not limited to: accounting fees, credit card fees, insurance, sales tax, and safety deposit box rental.

Salary and Benefits

Funds used to for salaries, benefits, travel expense and supplies for staff members of the Tennessee 4-H Foundation, Inc.