



## Wyoming 4-H Policies

### MISSION

The mission of the Wyoming 4-H Program is to empower youth to reach their full potential by working and learning in partnership with caring adults.

### VISION

The vision of the Wyoming 4-H Program is to develop a world in which youth and adults learn, grow and work together as catalysts for positive change.

In support of this vision the Wyoming 4-H Program:

- Provides opportunities for formal and non-formal community-focused experiential learning.
- Helps youth develop skills that benefit them throughout life.
- Fosters leadership and volunteerism in youth and adults.
- Works to strengthen families and communities.
- Uses research-based knowledge available from the land grant university system and other sources.

### VALUES

The Wyoming 4-H Program strives to:

1. Provide opportunities for experiential learning and life skill development through hands-on project work in members' areas of interest.
2. Create through projects, activities, and club work a sense of
  - Belonging
    - By providing an inclusive environment that includes social interaction between youth with diverse backgrounds
    - By contributing to team efforts
    - By developing positive relationships with a caring adults
  - Independence
    - By supporting self-directed decision making process that relates to real-life experiences
    - By fostering leadership opportunities
  - Generosity
    - Through involvement in community service activities
    - Through opportunities to share experiences with younger youth members

- Mastery
  - Through development of specific knowledge and skills with help and guidance from project leaders
  - Through opportunities to learn how to run effective meetings
  - Through understanding of finances gained through access to funds raised by the club.
- 3. Help young people see themselves as unique, resilient, life-long learners who actively participate in their own future, setting personal goals and practicing self-determination.

## THE YOUTH EXPERIENCE

As a member of the Wyoming 4-H Program, we look to provide the following experiences to youth:

1. The opportunity to set goals, keep records, and reflect on their learning in a project area.
2. A caring adult to provide the support needed to develop like skills through project work.
3. Opportunities for hands-on learning experiences.
4. A place to publicly display their learning in one or more project areas.
5. Opportunities to use the skills learned in their club and project work at a county, regional, state, national, and international level.

## GENERAL

1. The policies of Wyoming 4-H are established and supported by the University of Wyoming Extension. There are no policies established at the national 4-H level.
2. Wyoming 4-H is open to all residents of Wyoming without regard to the participant's race, religion, color, national origin, sex, physical or mental disability, marital status, sexual orientation, age, veteran's status, medical condition, or citizenship.
3. The 4-H educator is responsible for ensuring that all efforts bearing the 4-H name and emblem are consistent with the mission, goals, and policies of the Wyoming 4-H Program and the National 4-H Program. All 4-H councils and committees are under the direction of the UW 4-H educator to organize, plan, implement, and evaluate the 4-H program. More information about the role of the 4-H educator can be found in the guide entitled *The Link between UW-Extension and 4-H Councils*.

## YOUTH MEMBERSHIP

1. Enrollment
  - a. The Wyoming 4-H membership year is defined as October 1 – September 30.
  - b. The Wyoming 4-H Youth Development Program has a policy of open enrollment. Eligible youth may enroll in Wyoming 4-H Youth Development Programs at any time of the year. Counties may establish reasonable deadlines for participation when those deadlines are needed to ensure educational integrity and/or safety.
 

*New 4-H enrollments will be accepted at any time during the year. It is reasonable to establish deadlines for certain aspects of participation, such as county fair, camps, or contests because of the need for safety, education, or planning prior to participation; however, club membership must be accepted at any time.*
  - c. Youth ages 5-18 as of January 1 of the current 4-H year are eligible to enroll in the Wyoming 4-H Youth Development Program. Youth ages 5-7 can participate in 4-H as Cloverbuds and can only enroll in the Cloverbud project. Youth ages 8-18 will participate as 4-H members in any project offered by Wyoming 4-H. For more information about Cloverbud participation, please refer to the *Cloverbud Fact Sheet*.
  - d. Youth with differing developmental abilities may enroll in 4-H after the age of 18 with approval of the 4-H educator in consultation with the State 4-H Office.

## 2. Participation

- a. Youth may not hold 4-H membership in more than one county or state at the same time.  
*This statement does not limit multiple county memberships in a given year, but it does require that those memberships be consecutive rather than concurrent. Youth moving from one county to another, for whatever reason, can belong to 4-H in the second county, but membership from the first county must be transferred. This also does not limit someone from belonging to 4-H in a county or state that is not their county or state of residence, neither does it prohibit a 4-Her from participating in educational programs in other states or counties.*
- b. The parent / legal guardian of youth members must agree to the *Wyoming 4-H Code of Conduct, General Authorization, Statement of Assumed Risk, Publicity and Communications Release, Transportation Release, and the Authorization of Care*. This is done through the 4-H online enrollment process.
  - i. Infractions to the *Wyoming 4-H Code of Conduct* should be reported to the UW 4-H educator as soon as possible. If the UW 4-H educator is not available, a report should be made with the adult 4-H volunteer in charge of the event. The UW 4-H Educator will follow up and take appropriate action. If disciplinary action is taken at a multi-county or state event, the UW 4-H educator in the member's home county will be notified and further disciplinary action may be taken.
  - ii. The UW 4-H educator will handle each situation on an individual basis, and the following actions may result:
    1. A discussion followed by a written warning of the member's inappropriate action.
    2. Sending the member home from the event. If a member is sent home, fees will not be refunded and any resulting transportation charges will be at the member's expense.
    3. Barring member from future 4-H events.
    4. Assessing the member cost of damages and repairs of property.
    5. Releasing the member to the nearest law enforcement agency or the proper authorities.
    6. Terminating participation in 4-H.
    7. The status of a member in "good standing" or "not in good standing" is determined by the UW 4-H educator and is based on the behavior of the youth.

## 3. Participation Options

- a. Youth may participate in the Wyoming 4-H Youth Development Program through:
  - i. Membership in a 4-H club
  - ii. Participation in a special interest/activity/group/program sponsored by UW Extension
  - iii. Additional participation options offered at county discretion:
    1. Affiliation with an organized 4-H project
    2. School enrichment
- b. Under certain circumstances, independent and family memberships may be warranted.

Independent and family memberships are not ordinarily allowed when an opportunity exists for organizing or joining a multi-family, community-based 4-H club. If the UW 4-H educator chooses to grant a family or independent membership status, there must be a clear statement of expectations, including an educational plan and participation in community service. Individual and family memberships are not eligible for recognition as a tax exempt entity.

## VOLUNTEER PARTICIPATION

1. Adults 19 years of age prior to January 1 of the current 4-H year may apply to become a certified UW 4-H volunteer.
  - a. To achieve UW certified volunteer status, adults must complete the following process:
    - i. Submit an enrollment application through 4-HOnline. (<https://wy.4hOnline.com>). In this process, volunteers agree to the *Wyoming 4-H Volunteer Code of Conduct, Training and Screening Understanding, Statement of Assumed Risk, Publicity Release, and Transportation Release*.
    - ii. Complete and successfully pass the UW background check every five years.  
\*4-H volunteers returning to 4-H after a year or more break in service must successfully pass the screening process.
    - iii. Participate in the 4-H Volunteer Certification Training.
  - b. To continue volunteer service, volunteers must receive training at least every five years that will benefit the volunteer's role in the 4-H program.
  - c. As a certified UW 4-H volunteer, an adult can serve in a variety of educational and organizational roles that provide quality, positive 4-H youth development programs for youth. These roles include:
    - i. Project volunteer
    - ii. Coach
    - iii. Club volunteer
    - iv. Activity volunteer
    - v. Member of 4-H committees or 4-H councils
    - vi. Chaperones (must be at least 21 years of age)
  - d. Adult volunteers can enroll at any time of the year.
  - e. 4-H volunteers should ensure that youth are in safe environments during all 4-H activities.
  - f. Adult volunteers should not have one-on-one contact with 4-H members in private settings.
  - g. Chaperoning Overnight Stays
    - i. All 4-H sponsored youth activities that involve overnight stays must be supervised by a minimum of two designated adults. The adults can be certified 4-H volunteers or UWE educators.
    - ii. During overnight events, there should be a 2:20 ratio of adults to youth. When more than 20 youth are participating, the ratio of additional adults to youth is 1:10.
    - iii. Chaperones for overnight stays must be at least 21 years of age.
    - iv. Chaperones should not share sleeping quarters with 4-H members. If the sleeping situation is a dormitory setting (large room with multiple beds) and sharing sleeping quarters is necessary, there must be two designated adults of the same gender as the participants in the sleeping quarters.
    - v. Chaperones should not share bathrooms, locker rooms, or showers with 4-H members. If the same facilities must be used, access to individual/private showers,

dressings rooms, and bathroom stalls must be available or volunteers and youth should use the facilities at separately scheduled times.

- vi. 4-H chaperones must complete additional 4-H training.
- h. Volunteers should not have direct electronic contact, including social media, with an individual youth unless it is for educational or programmatic purposes.
- i. All shooting sports and horse-related events, competitions, and or activities must be directly supervised by a certified 4-H volunteer who has received additional UW 4-H training from the state 4-H program for the discipline, event, competition or activity being supervised.
- j. Volunteers can be terminated from their service to the program at any time. Volunteer termination is the responsibility of the State 4-H Office with consultation from the 4-H educator.
  - i. Causes of suspension and termination include, but are not limited to:
    1. Failure to demonstrate a supportive and cooperative relationship with 4-H youth, adult volunteer peers, clientele, other program stakeholders, and/or 4-H staff.
    2. Failure to adhere to the programmatic goals established by the 4-H program.
    3. Violation of the *Wyoming 4-H Volunteer Code of Conduct*.
    4. Performance of an act that violates UW policy and/or state or federal law.
    5. Failure to complete required training.
  - ii. The following actions may result:
    1. A discussion followed by a written warning of the volunteer's inappropriate action.
    2. Dismissing the volunteer from the event or activity.
    3. Placing the volunteer on probation.
    4. Barring the volunteer from participating in future 4-H events.
    5. Assessing the volunteer cost of damages and repair of property.
    6. Releasing the volunteer to the nearest law enforcement agency or the proper authorities.
    7. Termination of the volunteer's participation in the 4-H program.

#### REQUIREMENTS FOR A 4-H CLUB

1. The University of Wyoming Extension grants 4-H Club Charters, which formally recognize a club's affiliation with 4-H and grant that club the permission to use the 4-H name and emblem. To be a 4-H club, the following requirements must be met and maintained:
  - a. Authorized club name.
  - b. Five or more youth from at least two families.
  - c. Adult leadership that has been approved through the volunteer certification process.
  - d. Youth involvement in leadership and decision-making.
  - e. A calendar of planned educational activities (meetings, workshops, community service, etc.). For positive youth development to occur, it is recommended that a club meet at least 6 times per year.
  - f. Educational plan which meets the mission and values of the 4-H program.
  - g. Adopt and adhere to the information in the document *Writing 4-H Club By-Laws* and use the *Club By-Laws Template*.
2. Clubs must fill out an annual *4-H End of the Year Club Report* and include their *Annual Treasurer's Report and Annual Secretary's Report* to provide documentation for charter renewal. Failure of a 4-H

club to meet chartering requirements may result in the loss of the 4-H charter and the loss of the use of the 4-H name and emblem.

3. Clubs may set a maximum number for membership under the guidance of the UW 4-H educator.
4. Clubs must adhere to the non-discrimination policies of the Wyoming 4-H and direction of the UW 4-H educator.
5. All 4-H clubs/groups must comply with federal and state laws and UW regulations and policies, including Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and the Americans with Disabilities Act.

#### CHARTERING

1. All 4-H clubs must be chartered. The 4-H charter identifies a group as an organized 4-H entity. It authorizes the group to use the 4-H name and emblem for educational purposes.
2. All 4-H groups (committees, councils, project groups, etc.) that hold any financial accounts with their own employer identification number (EIN) must be chartered.
3. Charters must be renewed annually by completing the *4-H End of the Year Club Report / 4-H End of the Year Group Report* and providing a completed *Annual Treasurer's Report* and *Annual Secretaries Report* kept on file with the UW 4-H educator.

#### RECOGNITION

1. Wyoming 4-H utilizes the National 4-H recognition model to determine awards and varying areas of recognition.
2. Wyoming 4-H provides an annual youth recognition called the Member Achievement Program.
  - a. Levels of engagement are Member (0 points), Silver (1 point) and Gold (3 points).
  - b. Points are evaluated and recorded at the county level under direction of the UW 4-H educator.
  - c. The highest achievement opportunity is induction into the Wyoming 4-H Honors Club upon accumulating 19 points.

#### COMPETITION, EVENTS, AND ACTIVITIES

1. All youth and volunteers must meet the state eligibility requirements specific to any 4-H sponsored competition, event, or activity.
2. Designated authorities have the responsibility to determine the extent to which youth are able to safely participate in any competitions, events, or activities.
3. Youth must represent the Wyoming county where they are a current 4-H member in good standing.
4. Competitions will use two team divisions and three individual divisions. The team divisions will be Junior, for youth ages 8-13, and Senior, for youth ages 14-18. The individual divisions will be Junior (8-10), Intermediate (11-13), and Senior (14-18).
5. Ages for participation are based on the 4-H year.
6. Counties can enter an unlimited number of individuals and teams to each state contest.
7. The Wyoming 4-H Office will identify opportunities for teams to compete in out-of-state events.
  - a. The team with the highest ranking will have first choice in selecting which out-of-state event to attend. This selection process will continue until all state-sponsored out-of-state events have been awarded. If a team chooses not to attend an out-of-state event or is not eligible for the out-of-state events offered, the next ranking team will be asked to choose an event until all state-sponsored opportunities have been awarded.
  - b. Donor funds provided by the State 4-H Foundation are provided to offset the cost of the sponsored competitions. They will be given on the basis of a team's ranking and will only be

provided for state-sponsored trips.

- c. Youth who represent their county as part of a team attending an out-of-state event must have participated in the state contest related to the corresponding out-of-state event.
8. Youth selected to attend an event will travel from a designated location. Youth or their parents or guardians will be responsible for arranging transportation to and from that location.

#### PROGRAM SAFETY REGULATIONS

1. If a 4-H entity (club, county council, committee) sponsors a public event (fundraiser, carnival, progress show, etc.), 4-H safety requirements apply for all participants.
  - a. Management of any public event must be by a certified Wyoming 4-H volunteer with the approval of the UW 4-H educator.
  - b. If safety requirements are not followed, the particular event is not eligible to use the 4-H name and emblem, nor will it be recognized as a part of the UW Extension program.
  - c. Volunteers serving in a leadership role are expected to meet the same safety requirements as the youth.
  - d. If volunteers fail to comply with the safety policy and individuals are participating without proper safety equipment and an injury occurs, the volunteer may be found negligent and application of liability insurance coverage would be questionable.
2. All enrolled 4-H members and volunteers receive accident/illness insurance through a limited group policy.
3. Youth participating in activities that could be considered high-risk as part of the Wyoming 4-H program (horse riding, ATV, cycling, rock climbing, etc.) are encouraged to wear approved helmets and other safety equipment. Per the W.S. 1-1-121 (1994)- Recreation Safety Act, youth and adults choose to participate in these activities at their own risk.

#### SHOOTING SPORTS

1. 4-H shooting sports programs are available to youth 8 to 18 years old as of the current 4-H program year.
2. In addition to the Wyoming 4-H Volunteer Certification process, 4-H Shooting Sports volunteers must complete appropriate 4-H shooting sports training. If a certified 4-H volunteer has not been through the shooting sports training process, he/she cannot provide hands-on or safety instruction without a shooting sports certified volunteer leader being present.
3. Youth may participate in an organized 4-H shooting sports activity only if a certified 4-H shooting sports volunteer leader is present and providing supervision. The 4-H shooting sports certified volunteer leader must have certification in the shooting discipline in which the youth is participating.
4. Pointing any type of gun, including paint ball guns, air-soft guns, laser guns, laser paint-ball, archery tag bows and arrows and sighting devices, at any person or humanoid-shaped target is inappropriate in any 4-H program activity.
5. Targets that make use or are composed of live ammunition, explosives, chemicals, flammable substances, or pressurized containers are never to be used at any 4-H event or activity.

## HORSE EVENTS

1. All 4-H members must have passed the safety certification process to participate in 4-H horse events.
2. Certified 4-H volunteers who administer the safety certification process must be appointed by the UW 4-H educator.

## DRIVING POLICIES

1. Volunteers who will be transporting youth must complete the Wyoming Motor Vehicle Record (MVR).
2. Volunteers should not transport youth on a one-on-one basis without parental consent.
3. All transportation laws, including traffic regulations and seat belt usage requirements, must be enforced during any transportation of youth during 4-H events.
4. 4-H volunteers must carry their own automobile liability insurance. In the case of an accident, the volunteer's insurance provides the primary coverage.
5. University insurance does not cover teens as drivers. 4-H members cannot transport other 4-H members during 4-H events, contest, and other 4-H functions.

## LIABILITY

1. Certified volunteers are appointed by the 4-H youth educator and are considered unpaid employees of the University of Wyoming.
2. In the event of accidental damage to another's property or accidental injury to another person during the conduct of official university business, the university and its employees are protected by the University of Wyoming's General Liability Insurance Program. This includes 4-H volunteers actively engaged in the course and scope of their 4-H volunteer activities.
3. The University of Wyoming Insurance Program for general liability does not provide coverage for personal property (including home, arena, farms or project animals) of a 4-H volunteer or 4-H staff.

## COUNTY POLICIES

4-H is a single program of the University of Wyoming Extension. As such, counties may only have policies regarding the following:

1. County recognition – creation, selection, and distribution of awards and scholarships.
2. Activities and events – participation, parameters, and deadlines.
3. Distribution of monies – establish and communicate criteria.
4. County representation at state and national 4-H events – establish and communicate selection criteria.
5. Fees for membership – to cover costs associated with membership including but not limited to accident/illness insurance, programming fees, and curriculum costs.



# Wyoming 4-H Financial Policies and Guidelines

The University of Wyoming 4-H Program receives financial support from various entities in our communities and state. It is our responsibility as a 4-H program (4-H educators, volunteers, and members) to ensure 4-H funds are managed in the most transparent manner. The Wyoming 4-H Financial Management Policies and Guidelines provide rules, guidance, and best practices for UW Extension offices, volunteers, and club officers for the management, accountability, and reporting of 4-H funds.

## 1. Name and Emblem Protection

- a. It is the responsibility of the University of Wyoming Extension director and state 4-H program leader to authorize use of the 4-H name and emblem in partnership with the Secretary of the United States Department of Agriculture. These responsibilities include:
  - i. Keeping records of all 4-H clubs/groups that have authority to use the 4-H name and emblem, including club/group name, EIN, and associated bank accounts.
  - ii. Granting permission to use the 4-H name and emblem. This responsibility is typically given to UW 4-H educators under the direction of the State 4-H Program leader
  - iii. Reviewing each 4-H club/group activities to determine that it meets the particular 4-H objective for which it was established
  - iv. Providing a charter certificate or letter of authorizing the club/group to carry out a program of youth activities using the 4-H name and emblem.

## 2. Public Accountability and Transparency

- a. Federal law requires that funds raised or given to support of 4-H programs be handled in a manner of public trust. Specifically, 4-H financial operations must be transparent, open to inspection, meet the educational mission, and show how and from whom 4-H funds are received and distributed.
- b. It is the responsibility of the club/group leadership to keep track of purchases, receipts, and account records.
- c. Those handling 4-H funds must adhere to annual reviews, timely submission of reporting documents, and clear accounting and record keeping methods.
- d. If concerns are raised regarding questionable activity, reporting, or financial practices with 4-H accounts, an official audit will be conducted by the State 4-H Office.

## 3. 4-H Program Financial Oversight

- a. The UW 4-H educator has oversight authority on all 4-H financial accounts.
- b. An annual county 4-H program budget will be prepared by the UW 4-H educator in conjunction with 4-H committee chairs, coaches, and/or group leaders with a county-wide programmatic focus.
- c. The UW 4-H educator will share the county 4-H budget with the State 4-H Office for review and file.

4. Operating Support – County Government and UW Extension
  - a. UW Extension has a Memorandum of Understanding (MOU) with each county government to provide educational services in that county. County budgets cover support such as office space, phone, travel, administrative support, copy, etc., for a UW office. Currently, the MOU includes salary support for a UW 4-H educator.
  
5. UW Management Account
  - a. UW 4-H educators are authorized to open and operate as signers on an account to assist in meeting the financial needs of the county 4-H programs.
  - b. The name of the account will be UW 4-H \_\_\_\_\_ County program account (e.g. UW 4-H in Carbon County).
  - c. UW 4-H county accounts are reviewed annually by a 4-H committee and reviewed/audited every three years by the University of Wyoming.
  
6. 4-H Club Financial Accounts
  - a. All club accounts associated with the 4-H program should have “4-H” in the name associated with the account (e.g. Rockin’ Wrangler 4-H Club).
  - b. 4-H clubs are allowed to have only one checking and one savings account. At the end of the year, the checking account balance should not exceed \$1,000, and the savings should not exceed \$2,000.
    - i. Balances may exceed the limits if a 4-H club has identified a specific purpose and established fundraising goals that may take multiple years to reach.
    - ii. Excess funds should be housed and invested with the Wyoming State 4-H Foundation or local 4-H Foundation.
  - c. 4-H club accounts are reviewed annually by a committee designated by the club and reviewed/audited every three years by an internal 4-H committee designated by the UW 4-H educator. A failure to provide adequate financial reporting could result in the loss of the 4-H charter.
  - d. 4-H clubs are prohibited from opening and operating investment accounts (i.e. certificate of deposits, money market, mutual funds, or stock and bond accounts). All investable money should be housed (and invested) in a local 4-H foundation or the Wyoming State 4-H Foundation.
  - e. 4-H clubs are prohibited from signing any contracts that obligate financial resources. UW 4-H educators can facilitate the collection of needed signatures through UW.
  - f. Upon dissolution of a club, all funds, property, and equipment must be relinquished to a 4-H affiliate with the same charitable educational purpose, such as another 4-H club, county 4-H council, county 4-H foundation (only where existing), or the Wyoming State 4-H Foundation for future use in 4-H programming. Distribution options must be discussed and approved by the UW 4-H educator.
  
7. 4-H County Groups Financial Accounts (Councils, Committees, Teams, or Groups)
  - a. All county groups associated with the 4-H program must have the county name and “4-H” in the name associated with the account (e.g. Fremont County 4-H Horse Committee). This is to differentiate between the many county accounts across the state.

- b. 4-H groups are allowed to have only one checking and one savings account. At the end of the year account balances should not exceed 1½ times the annual budget for the group.
    - i. Balances may exceed the limits if a 4-H group has identified a specific purpose and established fundraising goals that may take multiple years to reach.
    - ii. Excess funds should be housed and invested with the Wyoming State 4-H Foundation or local 4-H foundation.
  - c. 4-H group accounts are reviewed annually by a committee designated by the group and reviewed/audited every three years by a committee designated by the UW 4-H educator. A failure to provide adequate financial reporting could result in the loss of a group's charter or authorization.
  - d. 4-H groups are prohibited from opening and operating investment accounts (i.e. certificate of deposits, money market, mutual funds, or stock and bond accounts). All investable money should be housed (and invested) in a local 4-H foundation or the Wyoming State 4-H Foundation.
  - e. 4-H groups are prohibited from signing any contracts that obligate financial resources. UW 4-H educators can facilitate the collection of needed signatures through UW.
  - f. Upon dissolution of a group or committee, all funds, property, and equipment must be relinquished to a 4-H affiliate with the same charitable educational purpose, such as another 4-H club, county 4-H council, county 4-H foundation (only where existing), or the Wyoming State 4-H Foundation for future use in 4-H programming. Distribution options must be discussed and approved by the UW 4-H educator.
8. Management of 4-H Clubs and Groups (Teams, Groups, or Councils, Committees) Bank Accounts
- a. All accounts associated with the 4-H program must have a unique employer identification number (EIN) linked to the University of Wyoming's Group Exemption Number (GEN).
    - i. Request for EINs should be made through the UW 4-H educator (Use form SS-4 from the IRS to obtain an EIN for 4-H accounts).
    - ii. All accounts and the associated EIN must be filed with the county 4-H extension office.
    - iii. Social Security numbers should never be used on 4-H accounts.
  - b. All 4-H accounts need to have a minimum of 4 active signers, with two being UW Extension employees (signatory authorities) and 2+ active members and/or volunteers of the club/group (preferably the club treasurer, club president, chairperson, and/or club volunteer). If a bank will not allow a 4-H member to be a signer on the account, another screened volunteer in the club should serve as the second signature.
  - c. 4-H clubs/groups must use the *Annual Treasurer's Report* for record keeping. This report will be submitted annually as part of the end-of-year reporting.
  - d. 4-H clubs/groups are to notify the bank immediately of any changes to account signers or persons authorized to withdraw money from the account.

#### 8.1 Receiving Funds – Income

- a. Record and deposit money directly upon receipt.
- b. The person who collects money and the person who writes checks should not be the same.

- c. Detailed records will be kept on all money collected (date collected, from whom, amount collected, purpose) and cross-referenced with account deposits.
- d. Receiving cash:
  - i. All cash received should be counted by a minimum of two people and the total amount counted should be initialed by each person on the cash receipt.
  - ii. The cash receipt with accompanying signatures will be kept on file to cross-reference with account deposits.
- e. Receiving donations:
  - i. Donations can be accepted from individuals or businesses. Ethically, donations should not be accepted from entities whose main business is not in line with the mission and operational practices of the Wyoming 4-H.
  - ii. Donations received from individuals, groups, or companies/businesses will be provided a thank you note or letter. Donations of \$150 or more require a letter to the donor acknowledging the donation. See the official *Wyoming 4-H Donation Letter* template for an example.
  - iii. Donations should be for a specific educational purpose of the 4-H program (camp, workshops, equipment, scholarships, etc.) or toward the general support of the 4-H program and associated with the annual county 4-H budget. Additionally, donations can be made in for long-term support of 4-H through endowments in the State 4-H Foundation.

## 8.2 Disbursing Funds/Reimbursements – Expenses

- a. All approved disbursement of club/group funds should be reflected in the club/group minutes.
- b. The *UW 4-H Reimbursement Form* should be used by 4-H clubs and 4-H groups.
- c. Receipts and invoices must clearly state what the purchase was and from whom the purchase was made.
- d. Original receipts and invoices will be kept with account records and marked as paid with the date payment was made.
  - i. Cash withdrawals – if a club/group withdraws cash, the following steps must be followed:
  - ii. Cash withdrawals must be made at the bank, with a teller, and only by an account signer (no ATM cash withdrawals).
  - iii. Reason for cash withdrawal must be documented on the bank receipt (e.g. cash/change box for concession stand).
  - iv. Cash must be deposited at the conclusion of the event/activity by following the receiving cash method listed in 8.1 D.
  - v. If items are purchased with the cash, a receipt must be submitted.
  - vi. Avoid writing checks payable to “cash.” If a check is written payable to “cash”, be sure to write in the Memo field the 4-H purpose or use.
- e. Active signers may not sign a check written to themselves or an immediate family member.
- f. There are to be absolutely no personal purchases. If a personal purchase occurs within a club/group, the UW 4-H educator or State 4-H office personnel need to be notified immediately.

### 8.3 Reconciliation of Accounts

- a. It is the responsibility of the club treasurer and volunteer leader to keep track of purchases, receipts, and bank statements.
- b. Bank accounts will be reconciled monthly and any adjustments should be made in the records immediately.

### 8.4 Debit Cards

- a. Each club/group may only have one debit card in the club's/group's name.
- b. All purchases must be approved by the club/group and reflected in the minutes.
- c. Original receipts must be submitted for account reconciliation and filed with account records.
- d. No cash advances, cash back with purchase, or ATM withdrawals can be made.
- e. There are to be absolutely no personal purchases. If a personal purchase occurs within a club/group, the UW 4-H educator or State 4-H office personnel must be notified immediately.

### 8.5 Credit cards

- a. Credit card use is prohibited by all 4-H clubs/groups.

### 8.6 Online Processing Accounts (e.g. PayPal)

- a. Each club/group may only have one online processing account in the club's/group's name.
- b. All purchases must be approved by the club/group and reflected in the minutes.
- c. Original receipts must be submitted for account reconciliation and filed with account records.
- d. If a club treasurer or custodian of the online processing account leaves the position, the account password and e-mail address tied to the account must be changed and transferred to the new custodian of the account.
- e. There are to be absolutely no personal purchases. If a personal purchase occurs within a club/group, the UW 4-H educator or State 4-H office personnel must be notified immediately.
- f. If clubs/groups are receiving funds through an online processing account, the steps for receiving funds must be followed (8.1) and filed with financial records.
- g. Funds transferred out of the on-line account (to a club/group checking account) should be documented by printing the on-line processor's communication of the transfer and kept with account records.

### 8.7 IRS Tax Reporting and Compliance

- a. 4-H clubs and groups are responsible for annual IRS tax reporting in collaboration with the UW 4-H educator.
- b. The UW 4-H educator is responsible for filing all tax forms and UW GEN reporting.

## 8.8 Retention of Financial Records

- a. 4-H clubs and groups are to retain records based on the IRS guidelines, which generally state the statute of limitations is three years after the date filed.
- b. Detailed records (original invoices and receipts) should be kept on money collected, (from whom, amount collected, and purpose) and spent (date spent, who was paid, amount paid, and purpose of payment).

## 9. Equipment and Property (Nonperishable) Management

- a. All equipment or property purchased by or donated to a 4-H club/group is the property of the Wyoming 4-H Program.
- b. A detailed list of all club/group purchased or donated property and equipment must be maintained as part of the *Inventory Report*, located in the *Annual Treasurer's Report*, with the following information:
  - i. Asset description
  - ii. Cost (estimated cost if donated)
  - iii. Date acquired
  - iv. Where property or equipment is located or housed
- c. An annual inventory of all equipment will be submitted to the county extension office as part of the *Annual Treasurer's Report*.
- d. Disposal or sale of property or equipment must be approved by the 4-H club or group and reflected in the minutes and the club/group inventory list.

## 10. Fundraising

- a. University of Wyoming Extension encourages local clubs and groups to fundraise to implement program plans. Although few restrictions are applied to local fundraising activities, the 4-H program should not be connected with any activity which is illegal or inappropriate for a 4-H audience.
  - i. All fundraising and/or income generation should be documented and a request made (ahead of the activity) by filling out and submitting the *Income & Fundraising Request Form* to the UW 4-H educator.
  - ii. Funds raised should be for a specific purpose and correspond to the amount of the projected budget.
  - iii. Funds raised for awards and recognition should be kept in line with proper youth development principles (e.g. a budget of \$25,000 for awards is not necessary to adequately recognize youth).
  - iv. Other income generated (dues, unrestricted donations, profit from concessions, etc.) can be spent at the discretion of the club or group members as long as expenditures adhere to the educational (nonprofit) mission of the 4-H program.
  - v. 4-H clubs/groups cannot expend 4-H funds on other nonprofit fundraisers or causes. If a club/group wishes to raise money for another nonprofit organization or cause as a community service activity, members must clearly communicate the purpose of the fundraising activity and give the money directly to the organization or cause.
  - vi. Livestock sales are not considered 4-H fundraisers. UW 4-H does partner with other entities that provide auction services to 4-H youth. In counties where UW 4-H

furnishes a livestock auction, it must be implemented under advisement and direction from the State 4-H Office in conjunction with UW legal services.

#### 10.1 Grants, Contracts, and Cooperative Agreements

- a. All grant applications or requests must use the *UW 4-H Grant Authorization Form* and be made in conjunction with the UW 4-H educator. This is to ensure funding requests meet the educational mission of the 4-H program and to assist in meeting all grant reporting requirements.
- b. All contracts that obligate 4-H for financial resources or liability or that obligate facilities, insurance, goods, services, or other potential costs must be authorized and signed by UW legal services or approved by the UW General Counsel Office for a UW 4-H educator to sign.