HAWAIʻI 4-H POLICIES

This shall serve as the official source of policies for the University of Hawaiʻi 4-H Youth Development program.
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ORGANIZATION AND ADMINISTRATION

The Cooperative Extension System (CES) was established when the U.S. Congress passed the Smith- Lever Act in 1914. CES educational programs are centered at the University of Hawai'i, Mānoa, the land-grant university in Hawai'i. The Dean of the UH College of Tropical Agriculture and Human Resilience (CTAHR) are ultimately responsible for administration of all Extension programs. Administration of the 4-H program is delegated to the State 4-H Program Leader.

4-H Values

The values of 4-H Youth Development are expressed through the 4-H emblem, the 4-H pledge, 4-H motto, 4-H slogan, and 4-H national statement.

- 4-H EMBLEM**:** The 4-H emblem is the four-leaf clover with the bold letter "H" on each leaf representing head, heart, hands and health.
- 4-H MOTTO**:** "To Make the Best Better"
- 4-H COLORS**:** The 4-H colors are green and white. Green is nature's most common color and symbolizes youth, life and growth; white is for purity.
- 4-H SLOGAN**:** "Learning by Doing" emphasizes the goal of 4-H members to improve themselves, their work, and their communities.
- 4-H PLEDGE**:** "I pledge my Head to clearer thinking, my Heart to greater loyalty, my Hands to larger service and my Health to better living, for my club, my community, my country and my world."

Non-Discrimination and Affirmative Action Policy

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, University of Hawaii - Manoa Cooperative Extension is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. Persons with disabilities who require reasonable accommodation for access or communication or language/translation service need to contact ada@hawaii.edu at least one week prior to the event.

4-H MEMBERSHIP

A 4-H "Member" is defined as a youth of 4-H age enrolled at the county level. The county of residence is the primary county for 4-H enrollment. 4-H members must be enrolled through the County Extension Office.

Age Requirements

- Youth, aged 5 through 19, may join. 4-H age is the age of the individual on December 31 of the current 4-H year.
- In recognition of the educational and developmental needs of youth, members will be grouped for program management purposes (based on age as of December 31 of the current 4-H year) as follows:

Classification Age

- Cloverbud: 5-8 years old
- Junior: 9-13 years old
- Senior: 14-19 years old

Good Standing

For a youth member to be considered "in good standing" the member must:

- Be currently enrolled.
- Abide by the Hawai'i 4-H Code of Conduct, and State/County 4-H Policies.
- Follow additional Hawai'i 4-H policies and guidelines when required.
- Have no outstanding debts related to 4-H activities/programs.

Cloverbud Policy

- Cloverbud is a non-competitive educational program for youth ages 5 to 8 years. Cloverbud 4-H members may not participate in large animal projects (horse, beef, sheep, swine, goat, turkey, and dog), or ATV, or shooting sports projects. Cloverbud 4-H members are restricted to "lap-sized" animals (ex. small chicken or rabbit).
- Cloverbud involvement must be "short-term" activity focused and not "long-term" project or subject matter focused. Cloverbuds are not eligible to sell animals or receive premium funds of any kind. They may not receive placing ribbons or awards, only participation ribbons/recognition.

PROGRAM DELIVERY

4-H Delivery Modes

a. Clubs

- Organized 4-H Club—an organized group of youth, having 5 members from at least two families, with two registered, screened adult leader/volunteer, with a planned program and club meetings. If club members drop out of a club during the year and only members from one family remain in the club, or the enrollment drops below 5 members, they will be allowed to still be a club for that year but will need to register other members for the next 4-H year to qualify as an official 4-H club.
- In-school clubs meet during school hours, have regularly scheduled meetings, and have youth officers (age appropriate) and planned activities beyond school enrichment.
- 4-H after-school clubs are organized within out-of-school settings, have regularly scheduled meetings, and include youth officers and planned activities or educational programs offered to youth outside of school hours, usually in a school or other community-based youth centers
- Military 4-H clubs are organized by the Armed Forces, often on military installations, and principally for military dependents.

b. Programs

- Special Interest (SPIN)/Short-Term Programs—a group of youth meeting for a specific learning experience of a planned program by Extension staff or trained volunteers, including teachers but not part of a school-based club.
- 4-H Camps—youth taking part in an Extension-planned group educational experience.
  - *Overnight camping* includes being away from home at least one night.
  - *Day camping* consists of multiple-day programs, with youth returning home each evening.
- School Enrichment—groups of youth receiving a sequence of learning experiences in cooperation with school officials during school hours to support the school curriculum. Direct teaching is done by Extension staff or trained volunteers, including teachers.
- Individual/ Independent Learning—planned learning that occurs independently of a formal group setting. Since the independent member is not part of a chartered club, there is no fund raising or livestock sales for this individual.
- Military Programs are organized by Extension faculty and/or staff, separate from military 4-H clubs, and principally for military dependents and families.

4-H Delivery Setup

- The Hawai'i 4-H program year is September 1 through August 31.
- The Hawai'i 4-H fiscal year is the calendar year, January 1-December 30.
- No dues are required to enroll in the Hawai'i 4-H Youth Development Program.

Program Oversight By 4-H Staff

County Extension agents, as faculty members of the University of Hawai'i, provide leadership and have oversight responsibility for the management of the 4-H Youth Development Program in their respective counties. This responsibility has been given by law (Section 707-Public Law 772-80th Congress-Chapter 645, 2ND Session, HR 3190) and can be shared and delegated, but the agents are accountable for their county 4-H Youth Development Program.

4-H Club Charters

A 4-H Charter indicates the 4-H Club or Affiliate Group is organized in accordance with objectives of the 4-H program. Clubs cannot apply for a Charter until the start of their second year.

Chartered 4-H Clubs must meet the following criteria:

- Have enrolled 4-H members in good standing.
- Have two screened and actively enrolled volunteer leader guide the club.
- Hold regular meetings.
- Submit a 4-H Club Program Plan at the start of a new 4-H year.
- Submit annual financial reports to their county office for review.
- Submit Fundraising Request Form to the County Agent for review as needed.
  Does not apply to Military or School-Based Clubs

Best Practices for Hawai'i 4-H Affiliate Groups (other than 4-H Clubs) include:

- Hold regular meetings with recorded minutes.
- Have officers to conduct the business of the group.
- Leadership positions of the group will be held by 4-H members in good standing or screened and approved 4-H volunteers.
- Submit annual financial reports to their county office for review.
- Submit Fundraising Request Form to Hawai'i State 4-H Office for review as needed.
- The group will operate under the guidance of a UH Extension faculty/staff member.

VOLUNTEER CERTIFICATION

For purposes of youth protection, a Direct Volunteer in support of the 4-H program is defined as: An individual who volunteers in a capacity that includes face-to-face, **unsupervised contact with minor- aged youth**. Examples include, but are not limited to, 4-H club leaders, project leaders, chaperones, and exchange hosts. Adults serving as direct volunteers **or** handling public funds are subject to the UH CTAHR Volunteer Certification process.

Steps of this certification process include:

- Volunteer Application completed and submitted.
- Reference checks of at least three personal references.
- Criminal and driving record background check. (Driving record check is only for volunteers who will be transporting 4-H members other than their own children.)
- UH Minors on Campus Training
- Interview with a 4-H agent.
- Applicant attends orientation training or completes recorded training modules,
- Applicant receives acceptance letter.

Direct volunteers must undergo the University of Hawai'i volunteer certification process as described in UH Policy on the Safety and Protection of Minors, EP 2.202, and submit to re-screening every three years.

Resource and Project Volunteers

Short-term resource volunteers, and volunteers at public events do not need to have a criminal background check through UH HR. Resource volunteers are individuals who volunteer for a single or limited activity, event, or program and do NOT have sole responsibility for care, custody, and control of youth attending the educational activity. The resource volunteer is at all times under the supervision of a screened and certified UH volunteer or UH Extension faculty member that has been screened through the UH protection of minors process. Examples include, though are not limited to, guest speakers, fair judges, members serving on special committees, or assistants/helpers at UHM CTAHR events.

Roles & Requirements

All 4-H youth development activities and non-certified adult volunteers must be supervised by Extension personnel or a screened/certified 4-H adult volunteer.

Certified 4-H volunteers must: 1) be at least 18 years of age, 2) not be an enrolled 4-H youth member, and 3) successfully clear the University of Hawai'i volunteer certification process.

4-H Club leaders and 4-H program leaders, chaperones of 4-H members on state and national trips, and certified 4-H Shooting Sports volunteers must be at least 21 years of age.

Volunteer Recognition

- Each year 4-H volunteers must re-enroll.
- University of Hawai'i Cooperative Extension reserves the right to request and receive additional background checks when in the discretion of Cooperative Extension personnel there is a reasonable basis to do so.

Previously certified volunteers with a greater than 12-month break in service must complete the entire application process to be considered for certification.

Partnerships and Exceptions

When entering into partnerships/collaborations, Cooperative Extension agents shall work cooperatively with those entities to establish volunteer selection procedures that meet minimum requirements of all organizations. In partnerships where volunteers are representing Cooperative Extension programs, the volunteers may need to meet additional Extension selection requirements.

Volunteer Termination

Serving as a volunteer is a privilege; it is not a right. Volunteers serve at the request of UH Mānoa Cooperative Extension, and that request may be withdrawn at any time.

Dispute Resolution

The policy of Cooperative Extension and the University of Hawai'i at Mānoa is to ensure that all 4-H Youth Development volunteer leaders, parents, and members have a known and effective forum in which complaints can be aired and examined.

Procedure

- Complaints by 4-H members, parents, and volunteers are first to be handled by the Cooperative Extension faculty in the county.
- If not resolved, a formal grievance must be made in writing to the State 4-H Program Leader.
- Grievances that cannot be resolved by the State 4-H Program Leader will be referred to the Associate Dean and Associate Director for Cooperative Extension.

LEGAL/LIABILITY ISSUES

All authorized volunteers are covered by the State of Hawai'i's liability coverage when in pursuance of their duties. For coverage, club leaders and program volunteer leaders need to submit to their county office their 4-H Club or Program

Liability Coverage

Plan prior to the start of the new 4-H year or program, and when changes are made, in writing. The State of Hawai'i coverage may not protect volunteers who are negligent or acting outside the scope of activity in which they are trained and approved to conduct.

Club Insurance

Prior to 4-H member involvement in special activities and events which involve higher risk than normal 4-H activity, it is mandatory to have:

- Parental permission to participate in activities and events.
- Medical information of each participant.
- Permission for participant to receive medical treatment, if necessary.

Contracts

4-H staff or volunteers cannot sign contracts when making arrangements on behalf of the 4-H Program. The only exception: 1) volunteers can sign the MOU between their club/affiliate group and University of Hawaii in the Tax-Exempt reinstatement process with the IRS. If unusual situations arise that need signatures, contact the Hawaii State 4-H Office.

Ownership of Property

4-H clubs cannot become involved in purchasing real property or in building club houses, etc. This does not include items such as flag sets and routine consumable supplies essential for operating a club. Items used for instructional purposes such as a portable sewing machine or shooting sports equipment are also acceptable. Equipment that is purchased or owned by 4-H clubs, affiliates, and the State 4-H Office are technically the property of the University of Hawai'i. Requires an Annual Financial Summary Inventory Report.

Use of the 4-H Name and Emblem

The U.S. Congress has legislated responsibility for proper management of the 4-H Name and Emblem to the Secretary of Agriculture, who has delegated that authority to the Division of Youth and 4-H housed at USDA, NIFA. The use of the 4-H Name and Emblem is defined through Section 7 in the Code of federal Regulations, Part 8. If you are a 4-H member or volunteer, you are permitted to use the 4-H Name and Emblem once your program is chartered with the official 4-H Charter from National 4-H Headquarters and Hawai'i Cooperative Extension. Use of the 4-H name and emblem within a county is subject to approval by the County Extension office.

Alcohol, Tobacco, and Drug Policies

- 4-H prohibits the unlawful distribution, possession, consumption, being under the influence of, or use of, controlled substances, illegal drugs, and alcohol by youth or adults at 4-H events and activities.
- Possession and use of tobacco, E cigarettes, or vaping devices by youth is not permissible at 4-H events.
- Adults must abide by facility specific policies regarding tobacco and E cigarette use.
- Searches of personal rooms, vehicles, and belongings may occur and law enforcement will be called for assistance if necessary

4-H Driving Policy

- 4-H and CTAHR Volunteers, who in the course of their volunteer duties transport in a motor vehicle, 4-H members or other volunteers, and/or drive a university vehicle, are required to undergo and be approved by the criminal record and driving record background check managed by CTAHR. the University of Hawaii, Mānoa. A UH volunteer driver agreement form must be on file at the county Extension office for those volunteers transporting 4-H members.
- Youth should not drive passengers to county events without permission from the parents or guardian of the driver and parents or guardian of the passengers.
- Youth cannot drive other passengers **during** a 4-H event.

FINANCIAL MANAGEMENT POLICIES

All funds raised in the name of, or donated to, 4-H must be used for 4-H Youth Development educational purposes. All 4-H funds are public funds and must be publicly accountable. This includes compliance with federal and state laws as well as University, National, and Hawai'i State 4-H Youth Development Program policies.

Tax-Exempt Status

The Hawai'i 4-H Foundation is tax exempt under Section 501(c) (3) of the Internal Revenue Code and serves as the central organization for the Group Exemption of Hawai'i 4-H clubs and affiliated groups for IRS Tax Exempt purposes, for clubs and groups formed **after January 1, 2017**. In order for 4-H clubs and affiliated groups to have Tax Exempt Status under the Hawai'i 4-H Foundation GEN, those clubs and groups must comply with the following requirements:

- Must have an approved club/group constitution and by-laws on file at the County Extension Office (State 4-H Office for state level groups).
- Must have an EIN (Employee Identification Number) filed with the IRS.
- Must have a current signed Club or Group Affiliation Agreement between their club or group and the Hawai'i 4-H Foundation on file at their County Extension Office or State 4-H Office for State level affiliated groups.
- Must have an approved tax-exempt status from the IRS for federal income tax and Hawaii State Tax Office for GET Excise Tax.
- Must file an annual financial report to their County Extension Office by February 1 each year for the previous calendar year. (State 4-H Office for state level groups). Counties will forward the financial report to the State Office.

4-H Clubs and Affiliate Groups formed **before January 1, 2017:**

- **Must comply with the following requirements to maintain their tax exempt status:**
  - Must be in Good Standing with the Hawaii 4-H Program.
  - Must have an approved tax-exempt status from the IRS for federal income tax and Hawaii State Tax Office for GET Excise Tax.
  - Must have a current signed Club or Group Affiliation Agreement between their club or group and the Hawai'i 4-H Foundation on file at their County Extension Office or State 4-H Office for State level affiliated groups.
  - Must file an annual financial report to their County Extension Office by February 1 each year for the previous calendar year. (State 4-H Office for state level groups). Counties will forward the financial report to the State Office.
- **4-H Clubs and Affiliate Groups** that desire to have their IRS tax exempt status reinstated, must contact the State 4-H Office for steps to be IRS compliant.

Only 4-H clubs/groups that handle money need to comply with these requirements. Clubs/groups must be in compliance before they can fundraise or handle funds.

Bank Accounts

Authorization

- All 4-H clubs and affiliates must be chartered to use the 4-H name and emblem to raise, allocate, disperse funds in support of 4-H, projects and groups.
- Authorization to establish an account is obtained from the county Extension Agent

Signatories

- The signatures must be from two (2) unrelated individuals, of whom one may be a 4-H member and the other must be an adult volunteer. If the bank does not allow youth members to sign, then there must be two adult volunteers as signers.
- Although many banks do not allow an account to require two (2) signatures, all 4-H accounts should be set up so that a second signature is required by the 4-H club or affiliate to expend or withdraw funds.
- No Cooperative Extension or 4-H staff are permitted to be signatories on 4-H club or affiliate group checks.

Use of ATM, Debit, and Credit Cards

- 4-H clubs and affiliates are not allowed to apply for or use ATM, debit, or credit cards.
- On-line banking transactions are not permitted, with the exception of online deposits being acceptable.
- On-line viewing and storage of statements is acceptable as long as county (for clubs and county affiliates) and state faculty/staff (for state affiliates) also have access to view the statements.

Review of Monthly Statements for County or State Affiliates

Adult volunteer and/or youth treasurers are responsible for maintaining and reconciling the bank statements for each account on a monthly basis.

- Monthly statements for affiliate group accounts will be accessible by the county Extension or State 4-H Program office and copies provided to the 4-H affiliate group treasurer upon request.
- The county Extension Agent or their designee must review all the monthly 4-H county affiliate group's bank statements for any discrepancies.
- The Extension Agent will investigate any discrepancies, with assistance from the State 4-H Office. If discrepancies are identified, depending on their nature, they may result in the removal of 4-H adult volunteer signatories from the account and closure of the account.

Failure to follow the 4-H Club and Affiliate Group Financial Management Policies can result in the revoking of the 4-H club or 4-H affiliate Group Charter.

Responsibilities of 4-H Staff

Training Member and Adult Volunteer Treasurers

- 4-H staff are responsible for training the member treasurers and officer/treasurer advisor for each club and the youth or adult volunteer treasurers for each affiliate in financial management policies, procedures, and principles as appropriate to 4-H operations.
- At a minimum, training must be conducted upon election of a new treasurer and attendance is required in order to hold the position of treasurer and manage club or affiliate group banking accounts.

Maintenance of Records

The 4-H staff is responsible for collecting and maintaining copies of the following:

- Budgets, including proposed fundraising activities for the 4-H clubs and affiliates.
- EIN records and 990 submission confirmation information.
- Monthly bank statements for county and state affiliate groups.
- Annual financial report from each 4-H club or affiliate group.

4-H Club and Affiliate Treasurer Responsibilities

4-H clubs and affiliate groups who handle money are responsible to appropriately steward the public funds in their charge and are obligated to follow IRS code for Group Exemption.

Responsibilities

The treasurer of a 4-H club and/or 4-H affiliate group is responsible for:

- Keeping accurate financial records (copies of invoices, bills, etc.) related to the funds and property of the 4-H clubs and affiliates and accounting fully for all receipts and expenditures.
- Submit an annual inventory of supplies and equipment for clubs and/or affiliate groups
- Receiving, recording and depositing all funds in an account established for the particular 4-H club or affiliate group.
- Paying bills or making other authorized expenditures appropriated in the budget or otherwise approved by the 4-H membership.
- Submit Fundraising Request Form prior to fundraising activities.
- Furnishing annual Financial Summary/Inventory Form at year-end and at such times as required by the county Extension Agent or designee, aacting as custodian of all funds, property and equipment of the 4-H club or affiliate and keeping a current list of such property and equipment. The 4-H club or affiliate secretary or other designated member or adult volunteer may also carry out this function.
- Upon request, submit financial records for review from the State 4-H Office.
- All 4-H clubs that manage their finances under another organization's non-profit status (example school or church), and are not a subordinate listed under the Hawai'i 4-H Foundation GEN, will prepare and file all reports required by federal, state and local governmental agencies and will provide club financial reports as required by the Hawai'i 4-H program.

Fundraising and Annual Financial Plans

The purpose of this section is to describe the responsibilities and procedures related to planning and fundraising.

Budget

- All 4-H clubs and affiliate groups will complete a fundraising plan with a budget to establish allocation of financial resources to meet program needs at the official start of the 4-H year or anytime during the year that a fundraiser is planned.
- Approved budgets (as part of the program plan) must be submitted to the county office for review by the Extension Agent or Cooperative Extension designee.
- If there are deviations from the planned budget, officers are obligated to inform the members and county Extension office to ensure that there is full agreement, support and approval on any changes.
- The method of fundraising, intended use of funds, and plan for use of extra funds raised must be included in the annual budget proposal (and changes to the plan), which is to be reviewed and approved by the Extension Agent or Cooperative Extension designee.

- Raising funds with no specific associated 4-H purpose is not allowed.

Fundraising Guidelines

All fundraising activities in support of 4-H must comply with the following:

- Federal law regarding the use of the 4-H name applies in these activities.
- Pertinent federal rules and regulations must also be followed.
- The 4-H name and emblem shall not be used to imply endorsement of commercial firms, products, or services.
    - In connection with 4-H fundraising purposes, the following disclaimer statement must be used on products or services offered for sale: "A portion of the sales price of this product or service will be used to promote 4-H educational programs. No endorsement of the product or service by 4-H is implied or intended."
- Public, non-profit agencies, such as 4-H are not to conduct lotteries, raffles, bingo, and other games of chance.
- All fundraising activities conducted on behalf of outside groups or organizations must additionally comply with the following:
    - 4-H members may participate in fundraising activities in support of outside groups and organizations only as part of a service learning activity.
    - 4-H groups may collect non-cash items.
    - 4-H groups may collect cash contributions (i.e., cash or checks) to purchase supplies and materials to carry out their service learning activity.
    - All money received must be processed and dispersed according to the policies outlined in this chapter.
    - 4-H groups may not give financial contributions from a 4-H bank account to any group or organization outside of 4-H.
- Any use of the 4-H name and emblem is forbidden if that use misrepresents the 4-H program, adult volunteers, members, USDA/NIFA, Cooperative Extension, land-grant institutions or their employees.

Fundraising Policy Related to Travel Costs and Scholarships

1. 4-H Fundraising to defray member travel costs for a State or National event must be promoted as supporting the educational and youth development mission of 4-H and not as a fundraising effort for an identified member's benefit.
2. All eligible 4-H members must have the opportunity to be selected as a delegate to the trip or recipient of the academic scholarship.
3. Any 4-H member who receives assistance for travel costs from Tax Exempt funds must have gone through an appropriate selection process.
4. Earmarking of 4-H funds raised for an individual member based on their fundraising activity level is inappropriate.
5. Funds must be deposited in a 4-H bank account and not go directly to an individual.
6. Fundraising plans by 4-H Clubs or affiliate groups must be approved by the County or State 4-H Office.
7. Travel scholarships cannot exceed the cost to attend the event. Public funds (funds raised in the name of 4-H) cannot be used for personal gain. Personal spending on 4-H trips is the responsibility of the 4-H member/family.
8. Personal fundraising (mowing lawns, babysitting, etc.) by a 4-H member to help defray travel cost of a 4-H trip is appropriate but those funds are not charitable contributions and the 4-H Name and Emblem cannot be used for personal fundraising.

GRANTS

Adult volunteers, members, clubs and affiliate groups may not apply for or receive grants without permission of the Extension Agent or Hawaii State 4-H Office.

Gifts to Clubs and Affiliates

Any proposals of significant gifts, (e.g., those in the amount or value of $1,000 or greater), that are given with or without restrictions; gifts of real estate; or gifts proposed as endowments must be reviewed and approved prior to acceptance by the Extension Agent, in coordination with the Cooperative Extension Administration and/or Hawai'i 4-H Foundation.

- Donations include gifts of both money and in-kind donations.
- 4-H adult volunteers should refer all potential donors to the Extension Agent for further action.
- In accordance with UH policy, the ways in which the 4-H staff may acknowledge gifts are limited as follows:
    - Recognition of gifts may be made by listing the donor's name in printed material, on banners or other signage.
    - Gifts may not be acknowledged by displaying corporate logos, marketing materials, web links or other forms of promotion and/or endorsement without permission of the county Extension staff or the Hawaii State 4-H Office.
    - The specific amount of the gift may not be stated, however, donors may be broadly categorized by gift amount (e.g., $100 to $1,000, $1,001 to $10,000, and so on).
    - 4-H Clubs and affiliated groups listed under the Hawai'i 4-H Foundation GEN will receive an affiliation letter at confirmation and upon request thereafter, which contains information regarding the tax-exempt status of subordinate 4H clubs and groups. This letter can be shared with donors and sponsors as needed.
    - Donations must be acknowledged in writing that document amount, date, payer, and payee. 4-H clubs and affiliates may provide a 4-H donation receipt to those who have donated cash or non-cash items to 4-H. If donation is $250 or more and the donor receives goods and services in exchange for the donation, the acknowledgment must include a good faith estimate of the value of the goods and services.

Animals as Gifts to 4-H

4-H does not accept animals as gifts or donations. 4-H clubs and affiliates and county/state 4-H offices cannot accept title or ownership of animals. Any such gifts should be made directly to individuals.

Proceeds from the initial sales of animals at livestock sales, auctions or similar events are not a charitable contribution to the 4-H organization.

Management of Excess Funds

- **Retention of Excess Funds** - The retention of excess funds by a 4-H club or affiliate is strongly discouraged and must be approved yearly by the Extension Agent or Cooperative Extension designee. In general, a balance of more than 2 years' worth of club/program expenses is considered "Excess Funds."
- **Investment of Excess Funds** - Any investment of excess funds should be carefully considered and approved by the 4-H club or affiliate group AND county Extension Agent.

- **Club Assets** Any 4-H club that handles money or acquires material assets/equipment should have a clearly defined and known procedure for disposing of the funds or assets if the club should disband. Money or assets acquired in the name of 4-H must be used to benefit the Hawaii 4-H Program even if the original club disbands. Disbursement among the members and/or leaders of the club is not acceptable, nor is transfer of the funds to a non-4-H group.
    - Some appropriate options include:
        - Donate to County 4-H Federation or Association
        - Donate to Hawaii 4-H Alumni Association, or County and/or State 4-H Livestock Council, and/or State 4-H Horse Council
        - Donate to Hawaii 4-H Foundation
        - Donate to another 4-H club/affiliate group with tax-exempt status
    - If a receiving club or group does not want the materials, supplies, or other club assets, the assets may be sold and the proceeds donated to the identified club or group
    - All transfers of assets require an inventory listing of current asset values, documentation of any asset sales, and copies of bank transactions showing deposit of proceeds from asset sales or copy of check written to designated club or group for asset purchases
    - All transfers of assets and funds require pre-approval by the county agent.

Federal Taxes

All Hawaii tax exempt 4-H clubs and affiliate groups are required to file the appropriate 990 federal tax return annually. Currently the State 4-H office files the tax return form on their behalf. 4-H clubs that do not have a bank account and do not handle cash are not required to file annual federal tax returns.

Hawai‘i General Excise Tax (GET)

Tax Exempt Income - Funds raised by 4-H clubs and affiliate groups from dues, grants, bequests, gifts, or contributions (with no benefit received by the donor), are not subject to GET reporting and taxation. However, documentation of this type of income is required to be on file (amount, date, and payer).

Taxable Funds - Fundraising, whether it be a bake sale, benefit dinner, car wash, or silent auction, or any income from an activity where the primary purpose is raising money, is GET taxable.

4-H clubs and affiliate groups who engage in fundraising activity must complete the following requirements:

- Have a Hawai‘i State Tax t account and Online Portal access
- Complete Hawaii State Tax Form BB-1: Basic Business Application Form Hawai‘i State Tax Form
- Complete Hawai‘i State Tax Form G-6: Application for Exemption From General Excise Tax (GET)
- File semi-annual and annual State Tax Forms G-45 and G-49.

4-H Clubs and affiliate groups are responsible for any state and/or General Excise Tax (GET). 4-H volunteers who disregard General Excise Tax regulations can face sanctions such as loss of their 4-H club/affiliate group charter, loss of 4-H club or affiliate group checking account, or loss of their 4-H volunteer status.

Gifts from 4-H Clubs and Affiliate Groups

- 4-H clubs and affiliate groups may not give cash gifts to individuals, businesses or other organizations.
- Non-cash gifts may be presented to individuals, businesses or organizations for the purposes of appreciation, honorarium, recognition, incentive or sympathy if it can be demonstrated that the gift benefits 4-H or is clearly necessary to the 4-H fulfillment of its role as a good community member.

Scholarships

- 4-H clubs and affiliates may provide educational and/or travel scholarships to 4-H members.
- Scholarship recipients should consult their tax professional regarding IRS filing requirements

TRIPS AND AWARDS

Trips and awards will be provided according to the following guidelines:

- A member must meet the specific requirements established for the trip or award.
- A member shall not be given the same state award more than once.
- 4-H members and volunteers accepting funds to participate in 4-H activities and/or training are expected to meet all requirements of the activities and/or training. If all requirements are not met, all funds are to be repaid by the recipient.
- The Hawaii State 4-H Program Leader or designee must certify that all state teams, individuals, or groups attending regional or national 4-H events are in good standing with 4-H.
- Personal conduct of 4-H members while attending state, regional, or national events is expected to be consistent with the code of conduct set for the event. If those in charge of the group determine a behavior violates the expectations, such person or persons may be immediately returned home to the custody of their parents or guardian at the expense of the parents or guardian.
- Counties planning interstate or international exchanges should inform the Hawai‘i State 4-H Office of their plans. All such exchanges must be approved by the Hawaii State 4-H Program Leader.

Selection of State Teams to Attend National 4-H Competitive Events

The priority order of selecting state teams to attend national 4-H competitive events is as follows:

1. County teams are preferred even if there is only one county team composed of at least 3-4 members at a state-level qualifying event.
2. If a qualifying county team is unable to field a complete traveling team to compete at a national contest, the next placing county team at the state qualifying event will be the traveling team.
3. In case there is not at least one qualified county team composed of 3-4 members at the state qualifying event, OR if a qualified team is unable to field a team for the national contest, an “all-star team” can be created from the top 4 individual scoring participants at the qualifying event.
4. When there is no state qualifying event, any state/county teams wishing to participate in a national 4-H competitive event must be approved by the Hawaii State 4-H Program office.

Transportation

- Delegation groups should travel together, whenever possible.
- There may be instances in which 4-H youth may fly unaccompanied by a 4-H adult chaperone if determined before the event or in case of emergency. Generally, youth under 18 years of age flying without an adult, should register with the airline and have a parent or guardian check them in. Is permission from parent or guardian, in writing, required?
- A parent or guardian should obtain a gate pass to accompany youth to their departure gate and pick them up at their destination gate. Check with the specific airline for their unaccompanied minor requirements and registration process.

4-H Events and Chaperones

All volunteers serving as chaperones for overnight events must have completed the Volunteer Certification process. All participants at 4-H events must have parental permission forms and/or waiver of liability form, a current health form, code of conduct form, and emergency contact information on file and accessible to 4-H agent and/or lead chaperone.

The code of conduct for an event and the Hawaii 4-H Code of Conduct are to be adhered to for the entire trip that youth are in the care of chaperones and/or Extension faculty/staff. Chaperones have the on-site authority for care, custody, and control of the minors in their charge for the duration of the event/trip.

Age Requirements

Chaperones must be at least 21 years of age, registered and screened, and properly oriented (including event details, chaperone responsibilities and emergency phone numbers of staff). Lead chaperone will be provided with a copy of signed emergency contact information for each participant before trip departure and retained for the duration of the trip. Documents containing confidential information must be disposed of properly upon completion of the trip. Staffing (educators, adult chaperones, etc.) numbers for events will be based on the age of the participants, the nature of the event or facility and current Hawai‘i 4-H Guidelines.

Required Minimum Chaperone Ratios by Age Group

Ages of Youth	Number of Youth	Number of Chaperones
Cloverbud	6	1
Junior	8	1
Senior	10	1

- While traveling, it is desirable but not required to have male and female chaperones for delegations with both boys and girls. Chaperones may be shared among different counties or states to provide desired chaperone coverage.

- Drivers transporting youth must not drive more than 8 hours in any 24 hour period (no more than 2 hours uninterrupted driving time separated by 15 minute breaks) without a break or back up driver.

Responsibilities of Chaperone

- Supervise delegation from the time trip begins until youth are returned to parents or guardians.
- Enforce overnight event guidelines.
- Only dispense medication with parental/guardian permission.
- Abide by the 4-H Volunteer Behavior Expectations.
- Confirm all members of the delegation attend scheduled sessions/events, unless otherwise authorized.

For decisions affecting youth participation in an event, it should be brought to the attention of the lead chaperone and the youth’s 4-H agent.

Rooming

Adults and youth cannot share overnight accommodation, but exceptions may be made for family members.

HAWAI'I SHOOTING SPORTS POLICIES

Consult the Hawai'i 4-H Shooting Sports Policy Handbook for complete information.

Hawai'i 4-H Shooting Sports Instructor Certification

Instructor Age

- Instructor – 21 years of age or older.
- Assistant Instructor – 19-20 years of age. An assistant instructor can instruct youth under the direct supervision of an instructor and ONLY if the instructor is present during the whole instruction period.
- Junior Instructors – 16 to 18 years of age. Junior Instructors, *4-H Members in good standing*, can instruct youth under the direct supervision of an instructor and ONLY if the instructor is present during the whole instruction period.

All instructors must:

- Attend Level 1 4-H Shooting Sports Certification Workshop, sanctioned by the Hawai'i State 4-H Program office, which consists of 12 hours of total instruction (9 hours of discipline instruction and 3 hours of Positive Youth Development and Risk Management instruction) and for each discipline they teach at the local level and demonstrate competency to instruct as determined through a written test, trainer observation, and other screening used before and during training.
- Must be screened, trained, and appointed as a current 4-H Volunteer through the local County Extension Office.
- Maintaining Certification – To maintain certification as a 4-H Shooting Sports Instructor, the individual must teach each discipline in which they are certified at least once every three years.
- Instructors must report their teaching hours annually. If an instructor fails to provide an annual report, the Shooting Sports Coordinator will review the status of the instructor.

Equipment

- No firearms (as defined by the ATF) are to be owned by a 4-H Club or affiliate group. Only air rifle and archery equipment are able to be owned by a 4-H club or affiliate group.
- An inventory of all county Extension or club-owned 4-H shooting sports equipment must be maintained by the county Extension Office.
- Donation of firearms – The Hawaii 4-H Program does not accept guns, firearms, or archery equipment without approval of the State 4-H Program office.

Cloverbud Involvement

Cloverbud 4-H members are not allowed to participate in any 4-H Shooting Sports activity which includes the live fire of air-guns, firearms, or archery equipment. Non 4-H members less than 9 years old are also not allowed to participate in any live-fire 4-H shooting sports activity.

Live Fire on University of Hawai'i Property

There will be no live fire of air-guns or firearms on University of Hawaii property. Approval of live fire archery activity requires 1) submission of a risk management plan, and 2) written approval from the management of the UH property on which the archery activity will occur. Both of these documents will be submitted to the State Shooting Sports Coordinator of the Hawaii State 4-H Program who oversees the Hawaii State 4-H Shooting Sports Program.

HAWAI'I 4-H HORSE PROJECT HELMET POLICY

Consult the Hawai'i 4-H State Horse Policies and Show Guidelines for complete information. All youth participants in Hawaii State 4-H horse activities or events must wear an ASTM-SEI approved equestrian helmet, with an appropriate expiration date, whenever mounted on an equine, or are in a vehicle (cart, wagon, buggy, etc.) being pulled by an equine. Helmets should be replaced after an impact or after 5 years. All 4-H Horse project members are required to have a "Horse Project Assumption of Risk and Release" form, signed by member and parent/guardian, on file at the County Extension Office.