



Below are selected highlights from the changes over the past year to Wisconsin 4-H Policies. To review all Wisconsin 4-H Policies please visit: [Wisconsin 4-H Policies – Wisconsin 4-H](#)

### ***Excess Funds Policy (Updated Policy)***

This updated policy clarifies that Chartered 4-H Clubs and 4-H Groups must retain their nonprofit status and that “excess funds” can cause a 4-H Club or Group to unintentionally become a private foundation as defined by the IRS. Excess 4-H funds are a 4-H Club or Group’s monies that exceed the maximum limits outlined in the policy. Clubs or groups with less than \$2,000 do not have excess funds. For more information about the updated Excess Funds Policy visit the [Financial Management Policy website](#).

### ***Financial Handbook for 4-H Clubs and Groups (Updated Resource)***

The new [4-H Club and Group Financial Handbook](#) contains information for club leaders and other volunteers about 4-H finances and includes:

- Information about 4-H funds as public funds
- Financial guidelines about club checking and savings accounts, budgets, handling cash, excess funds, and more
- Federal and state tax facts related to 4-H funds.

### ***Financial Management Policies (Reminder)***

Wisconsin 4-H is the flagship youth development program of the University of Wisconsin-Madison Division of Extension. This means that the University of Wisconsin – Madison, has overall responsibility for the development, efficiency, and effectiveness of all 4-H programs in Wisconsin. Funds to support 4-H come from the United States Department of Agriculture (USDA), the University of Wisconsin – Madison, county government, the Wisconsin 4-H Foundation, private donors, and various other sources. Topics included on the [Financial Management Policy website](#) include:

- Income Tax Exemption Status
- Employer Identification Numbers (EINs)
- Bank Accounts and Investment Options
- Planning and Fundraising
- Reporting Requirements
- Financial Audits
- Wisconsin Sales Tax
- Charitable Organization Registration and Reporting
- Large Expenditures and Gifts of \$2,000 or more
- Dissolution of Chartered 4-H Clubs and Groups

### ***Membership Dues and Fees Policy (New Policy)***

This new policy clarifies the difference between membership dues and participation fees while providing guidance on how dues and fees are collected. In addition, this policy also states that “at the club, group, county, and state levels, the ability to pay dues will not be a barrier to 4-H membership. Staff and volunteers must have a system to provide access to 4-H membership.”

### ***Membership Lists (New Policy)***

This new policy states that Extension Offices will share 4-H membership lists with county fairs upon request for the exclusive purpose of promoting state sanctioned exhibition opportunities covered under [DATCP 160](#) and that Division of Extension may share 4-H membership and volunteer lists with the Wisconsin 4-H Foundation for the purposes of solicitation of financial support.

### ***Preventing the Spread of Illness and Disease (New Policy)***

As part of the University of Wisconsin-Madison, the Wisconsin 4-H Program has developed a [Preventing the Spread of Illness and Disease Tip Sheet](#) to provide 4-H staff and volunteers with general preventative information to reduce or eliminate the spread of illness or disease during 4-H programs, projects and activities.