NYS 4-H Club
Financial Reporting Guidelines
Section 4: Money Matters

A 4-H club, like any other organization has expenses and income (from dues and/or fundraising). The procedures used to record the flow of money, pay bills and account for ways in which club funds are used, provide 4-H club treasurers with valuable experience in fiscal management. Discussing required financial procedures with the whole club and enforcing them is one way of teaching youth about the importance of money management for both groups and individuals. Tool L-17, 4-H Club $$$ Checklist will help you keep track of the club’s money matters through the year.

Because a 4-H club is a part of Cornell Cooperative Extension it must operate within the fiscal parameters set by the CCE system. As a tax-supported organization Cornell Cooperative Extension must ensure that all monies raised or collected by groups under its auspices are used for appropriate purposes and are accounted for properly. The financial procedures that must be followed by all 4-H clubs are detailed on pages 4-2 to 4-5.

The 4-H Club Treasury
A 4-H club treasury is intended to support the planned projects and educational activities of the club’s members. Most clubs collect dues (the amount being decided by the members with input from parents and leaders) at regularly scheduled business meetings. Some “jump-start” the treasury by collecting a larger amount at the beginning of the club year.

Other possible sources of revenue include:

- Countywide 4-H fundraisers - Some counties return a percentage of the money earned back to the club.
- Club fundraisers - Clubs must receive written approval from the 4-H office before conducting any type of fundraiser. Fund raising should not be a major goal of the 4-H group, but should be limited to meeting short-term needs.

Any funds raised in the name of 4-H are, in fact, property of the county Cornell Cooperative Extension Association. In case a club dissolves or becomes inactive, the money in the club’s treasury should be returned to the CCE office. Most counties have established a policy for the use of such funds or the club may be asked to recommend alternative uses.

Read the next 4 pages carefully for detailed information about procedures your club must follow to handle its money matters responsibly. Information about officer responsibilities, bank accounts, required financial reporting, and fundraising is included.
Financial Procedures for 4-H Clubs

Responsibilities
The club, when organized, must agree to:

- maintain records of all financial transactions;
- submit a financial statement, including a list of all financial transactions, to the extension association at least annually (see Tool L-18); 4-H Club Financial Statement

Club Records
1. The club-elected secretary will keep accurate minutes of each business meeting including the treasurer's report. The secretary will also read the minutes of the previous meeting for approval. The elected treasurer will report the amount of money collected, the amount of bills paid since the last meeting and the current balance.

2. A volunteer leader of the club will ensure that the treasurer understands his/her duties, as described in the treasurer's record book and this document.

Safe-guarding Funds
1. A club may choose to establish a checking account in which to deposit all cash or checks received from club sales, collection of cash from club members for activities, or donations made to the club. The County Association determines whether individual clubs should open bank accounts. The account should be established in the name of the club and the association with the club treasurer and adult volunteer leader as well as the association check signor listed as the designated signers on the account.

If a club opens an account, the name on the account should be Cornell Cooperative Extension of “Example” County - “Example” 4-H Club. In this case the procedures for applying for an EIN should be followed, this can be found in FORM Code 1601. The extension association will determine which banking institution the 4-H club should use.

NOTE: 4-H clubs are required to submit an annual financial statement to the local Cornell Cooperative Extension Association regardless of the amount of gross receipts.

a. If a checking account exists, the volunteer leader is to ensure that:
- deposits are made in a timely manner;
- another club member, not the treasurer, is chosen to reconcile the monthly bank statements with the treasurer's book;
- all payments of bills made by the club or group are to be made by check, and with supporting documentation (bills, statements, packing slips, etc.). All bills are canceled (marked “paid” and dated) as they are paid;
- The volunteer club leader is to be the co-signer for checks written on behalf of the club.
b. If a checking account does not exist, the volunteer leader is to ensure:

- another club member, not the treasurer, is chosen to count the cash and compare the totals with the Treasurer’s record book on a monthly basis.
- cash is adequately secured and safeguarded; ie. Locked in a safe or lockbox
- all payments of bills made by the club are to be made with supporting documentation (bills, statements, packing slips, etc.). All bills are canceled (marked “paid” and dated) as they are paid.

2. It is not recommended that a club open a savings account or other interest bearing account. Fees may be applied and the club would be subject to a great deal more record keeping and paperwork. If a club handles large amounts of money and would really benefit from an interest bearing account, discuss the requirements and options with a 4-H staff member before approaching a bank.

3. Every club handling funds should use an audit committee to examine and verify the accounts of the club at the end of the 4-H year. The chairman of the committee should make a report to the club and file a written statement (See Tool L-19, 4-H Club Audit Report) with the elected secretary that becomes a permanent record in the club’s minutes. An audit committee prevents misunderstandings and protects the outgoing and incoming treasurers of the club. Such a committee is usually appointed by the president of the club at the time the books are to be audited.

Fundraising

1. Prior to beginning a fund raising activity, the club needs to ensure that it will be in the best interest of the club and must receive permission from the appropriate Extension Educator to raise funds in the name of 4-H. The required request form must be submitted to the Cornell Cooperative Extension office at least 30 days before the proposed fund raising date. (See Tool L-20; Fundraising Guidelines for 4-H Clubs and Request for Permission to Raise Funds in the name of 4-H.) Fund raising activities may be conducted on an individual club basis or in conjunction with other local clubs.

2. Use the following cash control procedures when your club collects cash or checks:

- **Door-to-door sales** - As the club member receives cash for a sale, a sales summary form must be completed. All cash and a copy of the sales summary form are to be given to the chairperson responsible. (Remind: Cloverbud members are prohibited from participating in door-to-door sales.)

- **Fair Booth** - Cash collected should be under the control of two people whenever possible, particularly when it is not practical to issue receipts. For example, at the end of each day, cash taken in at a fair booth should be counted by two people and a cash summary sheet should be prepared (see Tool L-21; Sample: Cash Summary Form for 4-H Sales). Use of a cash register is advised.

**NOTE:** Sales tax need not be collected on sales made door to door; however, sales tax must be collected if a table or booth is set up at a shop, store, or at a fair. Discuss required procedures and paperwork with a 4-H staff member before finalizing plans for your sale. (See Tool L-22, Facts 4-H Clubs Need to Know about New York State Sales Tax)
3. On a timely basis, all cash and checks received from fundraising must be turned in to the club treasurer with sales summary sheets for verification.

**Club Balance**

A club should not carry a balance exceeding $750 into the new fiscal year. If a club has a balance in excess of $750 at year-end the funds should be transferred to the Association account. If, however, the club expects to utilize the funds for specific programs or activities in the next year, a request to carry the balance over to the next fiscal year should be submitted to the appropriate Extension Educator. This request should include a list of the planned events for which these funds will be used. The Extension Educator will review the status of the club with the Executive Director to determine if the funds should remain within the club account.

**4-H Clubs and Taxes**

4-H Clubs and affiliates are not to apply for separate NYS sales tax exemption. If however a club has a large purchase to make (ie for a fundraising sale) discussions with the extension educator may be initiated to possibly make the purchase through the association and utilize the NYS sales tax exemption held by the CCE Association.

Donations made to clubs for 4-H activities are tax deductible. In the case of a donation exceeding $250.00, whether it be in cash, materials or an animal for sale, the Association office should issue a donor acknowledgement letter in recognition of the gift. A copy of the acknowledgement must be kept in the 4-H club's treasurer records. Non-consumable donations such as equipment should only be accepted if the 4-H club is prepared to accept the responsibilities of ownership including care, maintenance, and insurance.
Payment for Personal Services Rendered

Clubs must consult with their local Cornell Cooperative Extension Association if they wish to pay anyone for personal services. To avoid having to issue a 1099 clubs should not engage any individuals for any service resulting in payments over $600.00.

Members and leaders can be reimbursed for expenses (supplies, snacks, etc.) agreed to by the club.

Disbandment of Club

When a 4-H club disbands, all assets (including equipment, property, bank accounts, etc.) must be submitted to the local Cornell Cooperative Extension Association. Associations may have a policy in place for specifically designating where such funds or assets are to be utilized. If no such policy exists, the club members may recommend where these assets and funds are used.
4-H Club $$$$$ Checklist

At the beginning of the club year...

✓ Elect a Treasurer
✓ Appoint an Adult Advisor to the Treasurer
✓ Review Treasurer's responsibilities
✓ Review the Financial Procedures for 4-H Clubs
✓ Estimate expenses and determine whether a fundraiser will be needed. Please plan ahead!

During the club year...

✓ Keep track of all income and expenses.
✓ Keep any money in a safe and secure place.
✓ Give a treasurer's report at each business meeting.
✓ Reconcile the cash, receipts and bills with the treasurer's book monthly.
✓ If fundraising activities are planned, apply for permission to raise funds in the name of 4-H at least 30 days before the event or sale kick-off date.
✓ If fundraising activity requires collection of sales tax, register with the New York State Tax Department. (See Tool L-22)
✓ If applicable, file quarterly sales tax report and make payments before deadline.

At the end of the club year...

✓ Verify that cash, accounts and records agree (AUDIT).
✓ File audit report with 4-H club minutes.
✓ Send Financial Statement to the Cornell Cooperative Extension Office.
Fundraising Guidelines for 4-H Clubs

The way in which a 4-H club earns money to carry out its program is of great importance. The methods we choose can either reinforce or undermine the basic values we strive to instill in youth.

Whenever your club is planning a fund raising activity, this checklist should serve as your guide. It will be helpful to you as you fill out the required form: "Request for Permission to Raise Funds in the name 4-H".

**NOTE:** Raffles and other games of chance are legal methods of raising funds for non-profits in New York. Cornell Cooperative Extension Association advisory committees will determine whether these fund raising methods can be used locally. If used, New York State regulations governing raffles and other games of chance must be followed. **Cornell University and the National 4-H Council discourages these fund raising methods** since the funds received do not demonstrate contributions to the extension club or group and are not considered to be an appropriate fund-raising mechanism for youth.

1. Have the 4-H’ers, parents, and leaders in your club approved your fund raising activity, including the dates and methods to be used?

2. Has your club discussed the expected profit versus the expenses of your fund raising activity? Have you discussed the hidden expenses: time, mileage, etc.?

3. Has your club discussed an alternate plan if your projected profit is not realized?

4. Does your fund raising plan and the dates avoid competition with other money-raising efforts in your community?

5. Will your fund raising activity protect the name and good will of 4-H and prevent it from being capitalized on by promoters of shows, benefits, or sales campaigns?

6. If any contracts are to be signed by your club, will they be signed by an individual without reference to Cornell Cooperative Extension of __________ County 4-H Program and in no way appear to bind the County, State, or National 4-H Programs?

7. Have you checked to make sure that the fund raising venture you are planning to participate in is legitimate and worthy?

8. Even when sales are confined to parents and friends, will they get their money’s worth from any product they purchase, function they attend, or services they receive from your club?

9. If youth in your club are under nine (9) years of age, have you selected fund raising activities that are appropriate to this age group and are parents supportive and willing to participate?

If your club has reviewed and considered the nine guidelines above and made a decision to pursue your fund raising venture, please complete the "Request for Permission to Raise Funds in the Name of 4-H" and send it to your county Cornell Cooperative Extension office. Approval must be confirmed before the fund raising effort starts.
Request for Permission to Raise Funds in the Name of 4-H

Submit to the Cornell Cooperative Extension office at least 30 days prior to the proposed fund-raising date.

The _______________________________ 4-H Club requests permission to contract with ________________________________________ for resale to raise money for: ____________________

_____________________________________________________________________

(name of company)

_____________________________________________________________________

(purpose for raising money)

Items to be sold: ________________________________________________________________________________________________

Anticipated amount to be raised: $ ________________

Current balance in treasury: $ ________________

The proposed sale would take place from: ______________ to _______________

Location of sale: ______________________________________________________________________________________________

We have planned these dates so they will not coincide with (nor detract from) a county-wide 4-H fund-raising effort.

*Proposed printed materials to be distributed in connection with the sale are to be attached to this request form.*

The current New York State sales tax ___________% will be indicated to the consumer and collected on the retail price of each item sold.

*Note:* Sales tax must be collected on items sold at a shop, store, or booth, but not door to door.

*Your signature below signifies that you have read and understand the guidelines attached and the above information is correct to the best of your knowledge.*

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<tr>
<th>Approved by: (Office Use Only)</th>
<th>Requested by:</th>
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<tbody>
<tr>
<td>4-H Program Leader</td>
<td>Club President Date</td>
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<tr>
<td>Date</td>
<td>4-H Club Organizational Leader Date</td>
</tr>
<tr>
<td>Address</td>
<td>Phone ____________________________</td>
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</tbody>
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*Results of the above fund raising should be reported to the CCE office in the "Story of a 4-H Club Activities" section of the Secretary’s Monthly Report or a separate written report.*
**Sample: Cash Summary Form for 4-H Sales**  
*(Prepare a separate cash summary for each date.)*

Day and Date ________________________________

Club Name ________________________________

Fund raising activity ________________________________

Cash Summary for Date ________________________________

<table>
<thead>
<tr>
<th>Cash Received</th>
<th>Candy</th>
<th>T-Shirt</th>
<th>Ice Cream</th>
<th>Hot Dog</th>
<th>Initials of Sales Clerk</th>
</tr>
</thead>
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**Cash must be counted by 2 individuals in the presence of each other.**

Total cash counted _______________

Less - Cash on hand at beginning of day - _______________

Balance = _______________ (Should be equal to Total Sales above)

Amount of difference (if any) _______________

**Signatures of counters:**

________________________________________  ______________________________________
4-H Club Audit Report

Report Period (dates)___________________________ to ________________________________

Date of Audit ________________________________

Club Name __________________________________________________________________________

Treasurer______________________________ Adult Advisor______________________________

Auditors’ statement:
We certify that we have compared the treasurer’s record book, cash and bank account records and find them to be in agreement.

The beginning balance was:______________________ The ending balance is: ______________________
Adjustments made were: (Explain)__________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

Audit Committee:
Name (Print) Signature
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

Please submit to your CCE Office by October 15 to cover the previous 4-H year or the period that the named Treasurer was in office. Attach a 4-H Club Financial Statement for the same period.
Facts 4-H Clubs Need to Know about New York State Sales Tax

1. A combined state and local sales tax must be collected whenever tangible items, food or drink are sold from a fair booth, camp store or temporary sales counter or table.

2. Sales tax must also be collected for parking services provided for a fee at a fair or event.

3. When a fee is charged for a 4-H event that includes a meal or refreshments that have been prepared by the membership (such as a covered dish dinner) and is held apart from any other organization or vendor that is required to collect tax, collection of sales tax is not required.

4. Collection of sales tax is not required for door-to-door sales. However they must pay sales tax to the wholesaler that the product was purchased from.

5. Depending on the nature of your fundraiser and whether or not it is held in conjunction with a larger event (such as a fair, craft show or horse show) you may be required to register with the New York State Tax Department. When you submit your fundraising plan for approval check with the 4-H staff to see if registration is required. If so, the CCE office may have a supply of the registration forms. Otherwise, call the New York State Tax Department at 1-800-462-8100 to obtain one. Allow 4-6 weeks for processing.

6. If you are required to register, you must display the vendor certificate you receive prominently in the sales area and post your prices with either “plus tax” or “tax included.” After the event you must submit a tax report and a check for the amount of sales tax collected to the New York State Tax Department. Quarterly tax reports must be submitted from then on (even when no sales tax was collected) unless permission to file annually is obtained from the Tax Department.

7. Cornell Cooperative Extension is responsible for ensuring that groups under its auspices (such as 4-H clubs) comply with tax laws. Violations could result in penalties or loss of tax-exempt status. Therefore it is imperative that all fundraising plans be approved by the appropriate Cornell Cooperative Extension staff member in advance. If your fundraiser is approved and collection of sales tax is required, your club must keep an accurate record of all sales, submit the taxes on time and follow any other procedures required by your county Cornell Cooperative Extension Association.
4-H Youth raising livestock and other farm animals to be sold at auctions, county and state fairs and other 4-H events has long been a vital part of the 4-H educational experience. The income received and the funds paid at these events are subject to Federal tax laws and Internal Revenue Service (IRS) regulations. Due to the complexity and varied applicability of IRS regulations, all 4-H members, organizations and contributors involved in these sales and events are strongly encouraged to seek guidance from their tax advisors regarding their specific accountability and situation.

In the vast majority of these sales events, fairs, etc., the 4-H Name and Emblem are used to identify the sponsoring organization, location or participating groups. States are responsible for insuring the proper use of the 4-H Name and Emblem in conjunction with these events. Groups using the 4-H Name and Emblem in these fairs for livestock sales or auctions etc. should be properly authorized, chartered or have completed a Memorandum of Understanding with the State 4-H office.

Additionally, the States need to insure that the entities using the 4-H Name and Emblem have completed the process to be included under the General Tax Exemption for 4-H or in some other status are recognized by the IRS as a 4-H organization and therefore tax exempt. This insures that contributors and donors involved in the livestock sales, auctions, etc. can have their contributions verified by the IRS as a charitable contribution if it is given to a 4-H identified group.

In situations where the 4-H member retains ownership of the animal and the proceeds from the sale pass through the 4-H organization sponsoring the livestock sale or auction and go directly to the 4-H member, the 4-H organization is only a conduit for the sale of the animal. When acting as a conduit for the sale, the sponsoring 4-H organization cannot view the sales proceeds as income to the organization and should clarify for the purchaser that they have not made a charitable contribution to the organization, but have purchased the animal through the organization for the direct benefit of the 4-H member.

It must be noted that if these livestock sales, auctions or similar events are used as fund raising for 4-H, State and local Extension officials must insure that the funds are given and used in accordance with Title 7 of the Code of Federal Regulations section 8 guidelines pertaining to 4-H educational programs. In brief, these fund raising activities must have the approval of the appropriate Cooperative Extension office, be given and used for priority educational purposes, accounted for efficiently and there must be a definite plan to account for funds raised prior to authorizing the use of the 4-H Name and Emblem for the livestock sale, auction, etc. See Fact Sheet “Fundraising: Private Support for the 4-H Program”, National 4-H Headquarters-USDA, dated July 2006.

References:  
http://www.national4-hheadquarters.gov  
Title 7 CFR – Agriculture

For questions concerning the use of the 4-H Name and Emblem, please contact the National 4-H Headquarters-USDA at (202) 720-2908 or at http://www.national4-hheadquarters.gov.
Livestock Sales and Prize Winnings Related to 4-H Programs
Taxable Income
Frequently Asked Questions

Is income from the sales of livestock and premium payments taxable?

Internal Revenue Code section 61 specifically states that “Except as otherwise provided in this subtitle, gross income means all income from whatever source derived,” This income is clearly taxable to the 4-H member. In most situations, the member would file a Schedule F to report the income. There is no basis for a position that only income in excess of $600 is taxable. This seems to be a misunderstanding of the filing threshold for Forms 1099.

What are reporting requirements (Form 1099) for income received from the sale of the animal at the auction?

Treasury Regulation section 1.6045-1(c)(7) provides an “exception for certain sales of agricultural commodities and commodity certificates”. It states, “No return of information is required under section 6045 for a spot or forward sale of an agricultural commodity”. In the definitions at 1.6045-1(c) (7) (iv), livestock is defined as an agricultural commodity and a spot sale is defined as “a sale that results in the substantially contemporaneous delivery of a commodity.” Thus, there would be no Form 1099 filing requirements for the sale of the animals at auction.

Is Form 1099 required for premium payments?

The entity paying the premium does not receive the animal in return for the premium payment. The person who won the bid at the auction gets the animal; the payor of the premium gets only the good feeling or advertising value of the premium payment. The premium payments are paid as a prize or award. Therefore, since this is not a spot sale and no exception has been identified for this type of income there would be a Form 1099 filing requirement for the payor of the premium.

Source: IRS (4-2007)
APPROVED ACTIVITIES

If you do not see an activity on either approved or prohibited list do not assume it is okay if another Association is doing it. Always call The Wood Office for clarification.

Ad booklets
Animal photo shoots
Auctions that are reviewed by Wood Office
Bands with Wood Office contract approval
Bake Sales
Baton twirling
Cake Walks
Car Washes
Carnivals – backyard
Craft items
Christmas tree sales
Chicken Barbecues with adult supervision
Cloverbud horse program subject to mandatory 2003 Cloverbud guidelines
Corn maze with clear paths, supervised
Covered dish dinners for 4H & families
Dunce-supervised
DJ's with contract approval through Wood Office
Face painting (hypoallergenic paint only)
Fencing with approved instructors
Food Coupon Sales – contract submission
Food Sales & dinners prepared and sold at site by 4H leaders and members
4-H marching &/or riding in parades
Garage Sales
Garden maintenance – no power tools
Halloween festival – no haunted houses
Hay maze – same as corn
Hayrides – adult chaperone & control
Horse – open clinic - no participants under 8 riding and handling horses
Horse – open shows - no participants under 8- and subject to guidelines for Open Shows
Horse – open trail ride - no participants under 8
Horse judges booklet *
Jail fund-raiser (people raise bail for release)
Kiddy pedal tractor pull
Livestock sales (4H only) see guidelines
Manure sales
Milking – 18 & older
Miniature golf tournament
Model show
Newspaper/magazine subscription
Open mike karaoke - see DJ guidelines
Pet shows under supervision of adult leader at all times
Petting zoos – no donkeys, oxen, geese, lamas- all animals attended at all times and following sanitation guidelines
Pie baking in controlled commercial kitchen under adult supervision
Plant/flower sales
Pony rides – ponies on lead line, competent handler, fenced from public, parent/guardian must walk beside/ control anyone under 5.
Pony ride pictures – same as above
Prepackaged food sales – commercially prepared packaged foods only
Prepackaged products sales – commercially packaged only
Public auction
Recycling collections (cans, bottles, paper, non-toxic items only)
Rub on tattoos
Save-A-Label
Save-A-Tape
Sledding and flat bottom toboggans (no runners)
Shooting sports with approved guidelines in club setting only
Dogs in nursing homes – well trained & screened dogs
Tack sale/swap
Talent show
Animal shelter – 4H help in
Open dog obedience class/open dog trials/obstacles adult supervision at all times - no pit bulls or other aggressive dogs

Tractor/wagon rides: Drive 18 and older; assist on and off
“Thons” (bike-athon, walk-athon, dance-athon, bowl-athon, skate-athon)
Trail rides
Wrapping gifts
Yard & garage sales

*Disclaimer required- “This booklet is for information purposes only and does not constitute any endorsement by judges or 4H”
PROHIBITED ACTIVITIES

Air pistol booths
Allan C. Hill or similar productions
Alcoholic beverage sales, auctions /fund raising events where any kind of charge or remuneration is made including tickets or tasting
American Family Day
Amusements rides
Aircraft- any kind
ATV Activities (Approved ATV Safety courses, other than DMV Certification, cleared through Wood Office okay)
Baby sitting except at Extension sponsored program**
Backyard slippery slides
Bee clubs
Bungee jumping and similar events
Bobby K or similar events unless cleared though Wood Office
Carnivals
Caving – spelunking
Climbing Walls of any kind
Community Gardens: Operation of
Demolition derbies
Dog Dips
Dog washes
Dog: Open Shows
Down hill skiing, tubing, etc. except at a commercial ski resort or facility
Dunking booths
Flea markets
Farmers markets – call The Wood Office
Fishing Contests
Forestry events – chainsaw, logging, etc.
Fourwheeling, ATV’s
Fresh food distribution events or programs including sales of slaughtered animals such as capons, rabbits, beef, pigs
Greased pig, greased pole or similar events
Goat Shows: Open Shows
Haunted houses
Horse – racing events (where more than 1 horse competes)
Horse – polo
Horse – training where fee is charged. Leaders charging for services or training must provide proof of own liability insurance and be approved by Wood Office
Horse Shows – Open – that do not follow established 4-H guidelines for
Open Horse Shows
Inflatable bounce type events
Kiss–A-Pig or other similar animal events
Martial arts
Milk auctions – including sale of non processed/raw milk
Motor Cross events
Motorcycle events
Mountain biking– severe terrain or obstacle course
Mountain climbing/repelling
Paint ball shooting of any kind
Parade seating or setup or sales
Parking cars
Pontoon Boats
Power boats – any kind incl. PWC
Rabies clinics run by CCE
Raffles or games of chance: contact CU Ext Admin
Recycling Center operation
Rodeos including calf roping or cutting
Ropes Courses – except if preapproved each time by Wood Office
Scuba diving
Shooting sports – events outside the approved Shooting Sports club setting***
Skateboarding
Snowboarding, Snow tubing except at commercial facility not under direction of CCE -SEE SECTION ON WAIVERS
Snowmobiling
Soap sales: Homemade soap
Store compliance checks for anti-tobacco
Truck or tractor pulls

Tunnel maze or similar events
Water balloons – any kind
Water skiing or tubing
Water slides except at commercial facility not under control of CCE

SEE SECTION ON WAIVERS
Whitewater rafting unless commercial operation -SEE SECTION ON WAIVERS AND RELEASES
Welding clubs
Woodworking clubs except under National 4H guidelines
Youths under age 8 participating in events with horses or large animals except as provided for in the 2003 Cloverbud Guidelines.

** Must be 14 or older. *** No participants in club shoots other than registered 4H