Financial accountability is a hot topic in our world today. Everyone is being asked to be more accountable for the dollars they utilize in their organizations; 4-H is no different. Nationally, all 4-H programs are being asked to make some changes.

As a 4-H club leader you have been given the approval to use the name of 4-H, the use of the emblem and the ability to raise funds for your club in the name of 4-H. These allowances are not a right but a privilege to clubs who have established themselves correctly in their counties and state.

With some recent changes in IRS policy that concerns 4-H it is an excellent time for all clubs across the state to make sure they have met the requirements. Some criteria have existed for many years and some of the requirements are new recently established IRS policies. Regardless, they are all requirements 4-H clubs must attain to stay in good standing in Nebraska. Working with your local Extension staff can help make the process easier. Not all of the criteria mentioned below directly related to financial matters, but they all fit together to make your club compliant in the state.

**Approved Name** – All groups must be formally authorized with a name that is not specific, not overtly religious or represent the beliefs of one denomination over another; does not imply that membership is limited or exclusive; and does not offend or demean any group.

**Club Charter** – An official charter from the USDA should be obtained by all 4-H clubs to be officially recognized. A form from the Nebraska State 4-H Office entitled, “Approval for Establishment of a New 4-H Unit” is the process for obtaining this national charter. For those clubs who have been long established but verification of the valid Charter is not available should obtain a new charter using this form.

**Employer Identification Number (EIN)** – All clubs that plan to have a club fund are required to have THEIR OWN number. The process can be done online at [www.irs.gov](http://www.irs.gov) using the SS-4 form entitled “Application for Employer Identification Number.” Work with your local office if you have additional questions.

**Bank Account Established** – Most clubs put their club treasury in a bank account, which is recommended over keeping cash with a leader or member. The bank will want your club’s EIN number and possibly the income tax groups exemption number identified by the IRS, which for 4-H is 2704. It is also recommended to have two signatures on all checks.

**e-Postcard** – The newest financial requirement for 4-H clubs in the annual filing of an e-postcard for clubs raising money. Most counties will want to work with their clubs on filing this postcard so they can verify that it is complete. The annual e-postcard is due the 15th day of the 5th month after the close of the tax period. So, May 15, 2008 for a tax period ending on December 31, 2007. To compete the postcard online the following information will be needed:

- Legal name of the club or group
- Any other names used
- Mailing address (Extension offices may want you to use their address for consistency)
- Website address (if applicable)
- Employer Identification Number (EIN)
- Annual tax period
- Verify the annual gross receipts
- Indicate if the club has terminated

**Year End Treasurer’s Report** - It is suggested that a year end treasurer’s report be filed with your local Extension office to verify annual gross receipts filed on your e-postcard. This report will be kept locally in case of questions from the IRS regarding filing information.

All of these requirements might seem quite taxing when reading them, but many of them are one time items and once they are done, they are complete for the existence of your club. We live in a changing world, a world where we are asked to do things differently all the time. Embracing the change will make the process easier for all of and lead 4-H into this world as an organization teaching our youth about the very skills they will need as adults.
When youth get thirsty what drink do they grab? Water? Soda? Sports Drink? Milk? Flavored milk? Probably, the answer is all of the above. It is important to make sure youth understand the importance of the choice of their beverage.

Water doesn’t seem like a nutrient to most youth. But it is one of the most important nutrients our body needs. A person can only live a few days without water.

A few facts about water:

⇒ Water makes up 50-75% of our bodies
⇒ Blood is 90% water
⇒ Your brain is 75% water
⇒ Water carries other nutrients to the part of the body it is needed
⇒ Water helps regulate your body temperature
⇒ Water removes waste from your body
⇒ We lose about 9 cups of water everyday from perspiration, urine and breathing

To prepare for times you know you will need more water (exercise or hot weather) plan on drinking extra water before the event and eating foods that contain a lot water. Fruits and vegetables contain extra water. It is important to “stay a head of your thirst”, your sense of thirst doesn’t keep up with your bodies need. Drink water during and after the event. Many athletes have learned to weigh themselves before and after practicing especially when the weather is warm. Then they drink 2 cups of water for every pound they lost during practice.

Many times youth think they need to drink the highly advertised sports drinks or soft drinks when they are thirsty, but water usually works better at satisfying the body’s need for fluids.

In the Tasty Tidbits manual there is a great experiment to show youth how sugar affects how well water is absorbed in the body. Have them try this experiment; I think they will be amazed at how much difference there is between water and a sugary drink. After they try the experiment have them read the labels of various sports drinks and sodas and see what conclusions they draw about which drink is absorbed quicker by the body.

Source: Tasty Tidbits
4-H leaders understand the importance of citizenship and finding ways to teach club members can sometimes be challenging. What better way to teach volunteerism than to put together a basket of goodies to make someone’s life better.

The following suggestions could fall under:

**Division 120 Class 1:** Care packages should contain attractively arranged items to be donated to a worthy cause. The container is flexible and should fit the purpose of the exhibit.

**Division 120 Class 10:** 4-H Club Exhibit should depict what a 4-H club has done in the area of community service. This item could include but not limited to, a service item, poster, scrapbook, cultural or creative art items or CARE PACKAGE.
DOING DECORATE YOUR DUDS!

Decorate Your Duds gives 4-H’ers an opportunity to express themselves and teaches design principles, sewing skills and enhances creativity. Often the hardest part of the project is picking the idea or technique that begins the project.

Ideas!

Beading with beads, ribbons, rhinestones and charms.
Appliqués, including rag look
Felting & Needlepunch
Fibers Paints & Dyes
Photo Transfer
Trims that have fringe, beads or sequins
Buttons and fun fabric

Help 4-H’ers find their own inspiration from catalogs, boutiques, internet, magazines, quilt shops and craft stores. Imagination and some ingenuity along with some craft supplies, fabric and sewing tools can take the idea into reality. Search the web for wearable art and you’ll come up with numerous sites that showcase “Art to Wear” competitions. Some of the creations are out of this world, but maybe there is something on that wearable art that the 4-H’er can re-do to more of their liking.


Check out local craft, quilt and sewing stores for new products, sample garments, project sheets and instruction books. Often the library will carry craft magazines or books you can check out. Even try your local museum for inspiration.

The technique or medium is important for the project. There is an endless selection of paint, paint sticks, brushes, applicators, and stencils (try vegetables cut into shapes to apply paint). Try, iron-on crystal or nailheads, quilting designs, appliqués, specialty threads or distressing the fabric. Make fabric with cut-up fabric and ribbon or take a plain piece of fabric and tie-dye or batik the surface to make fabric for a garment. Decorate with ribbons, buttons, decorator trims, yarn or silk flowers.

When planning Duds, remember the principles of design (color, line, balance....) and maintain quality workmanship (is it secure, does it look good). Keep in mind the care and cleaning after the project is made. Most of all encourage fun learning a new technique, enjoying the masterpiece created and wearing it with pride.

The possibilities are endless for Decorate Your Duds.... With just a little imagination!
The Premier Animal Science Event (PASE) and Life Challenge will be held June 30 &
July 1, 2008 on UNL’s East Campus. This two-day event offers a fun and educational
environment, mixed with competition and a chance to excel and be recognized.

4-H youth will have a chance to participate in educational workshops focused on
two new majors offered through the College of Agricultural Sciences and Natural
Resources and the College of Education and Human Sciences. The first work-
shop offered will focus on Hospitality, Restaurant and Tourism Management, the
second spotlights the Companion Animal industry and associated careers.

Competitive events offered at PASE include livestock judging, meat judging and
poultry judging, livestock quiz bowl and skill-a-thon. Youth will also have a
chance to meet professors in the Animal Science department and the College of
Agricultural Sciences and Natural Resources. Youth competing in Life Challenge
Events may participate as a team in food, design, wardrobe or clover challenges.
Participants interested in visiting with a professor in the College of Education and
Human Sciences, appointments may be made.

PASE and Life Challenge are excellent opportunities for 4-H members to show-
case their talents and earn rewards for their efforts. The experience members
gain from these events will not only benefit the youth, but all of us. These youth
are the future of our state! If you would like more information on PASE or Life
Challenge, check out the web page at:  http://pase.unl.edu/index.html
Have you been wondering how to incorporate technology into your 4-H project areas, but are concerned that you might not have strong technology skills? Well this project may just change your mind about using technology. Consider teaching youth how to complete a simple computer project through Digital Storytelling.

Digital Storytelling is simply a modern way to tell stories, or to document events. For some excellent examples of digital storytelling from an elementary classroom, visit the following website: http://web000.greece.k12.ny.us/kr/our_authors.htm. (Please note that in this address the “000” is a zero in all three instances.)

Within 4-H Youth Development Programs, Digital Storytelling lends itself to being used by youth to complete any of the following projects:

- Presentations, 4-H Communications Event
- Heritage, Heritage of a Family
- Computers, Produce an Audio/Video Computer Presentation

Or if you prefer, you could use it for any of the following club activities:

- As a presentation at an end of the year club activity
- As a gift for club families
- To demonstrate how your club has contributed to their community

To have experts demonstrate how to do something without requiring them to come to a club meeting

There are many different software packages you could use to develop your digital story, but one free source that also is easy to use is Photo Story 3 for Windows XP users. Photo Story 3 requires that you also have Windows Media Player 11 installed. So here are the web addresses to download those two software packages. You will want to make sure that you have downloaded the Windows Media Player first.

http://www.microsoft.com/windowsxp/using/digitalphotography/photostory/default.mspx

Once you have the software downloaded and installed, Photo Story 3 is fairly self-explanatory. Just open the program from your computer desk and follow the on screen directions. If you have looked at it a while and you are still having difficulties, you can view a video demonstration of the software by going to the following website: http://www.pawnee.unl.edu/. Select “4H”, “4-H SET @ UNL”, “Digital Storytelling”.

Once you have your Digital Story complete, you will be able to save it in a format that can either be saved to your computer for playback, or can be emailed to 4-H families. This really is a fun project that is very adaptable to a wide variety of 4-H club activities.

Life Challenge Contests
4-H Life Challenge judging contests help youth learn more about issues related to family and consumer science (FCS). Contests are open to all 4-H’ers, need not be enrolled in a specific project. Preregistration is not needed for the county level contests. Contact Tracy at 441-7180 for more information.

- County-level Senior Life Challenge (for ages 12 and up) is scheduled for Saturday, June 7, 9:30 a.m. at the Lancaster Extension Education Center.
- Statewide FCS Life Challenge (for ages 12 and up) will be held Monday, June 30 and Tuesday, July 1 on UNL East Campus.
- County-level Junior Life Challenge (for ages 8–11) will be held Saturday, July 12 at 9:30 a.m. at the Lancaster Extension Education Center.