

# ISU Extension and Outreach Hamilton County and \_\_\_\_\_ 4-H Club – Partnership Agreement

This partnership agreement is made and entered into by and between ISU Extension and Outreach in Hamilton County, hereinafter referred to as EXTENSION and the \_\_\_\_\_ 4-H Club, hereinafter referred to as CLUB.

The purpose of this agreement is to develop a relationship/understanding between EXTENSION and CLUB to manage monetary funds raised by CLUB and deposited within the ISU Extension and Outreach Hamilton County Operating Fund.

**Note:** *This is a living document that may need updates/revisions over time.*

## **From Fiscal Policy and Procedures of each Extension District**

### 2.1 Public Funds

Public Funds, as defined in Iowa Code Chapter 12C.1, are those funds owned by a public entity such as a county extension district. This includes both tax and non-tax monies. All monies generated by users of the district entity are owned by the district, not the user, and are under the control of the local extension council.

All public funds are the legal responsibility of the extension council. Legal responsibility assigned by law cannot be transferred by extension council action.

All public funds have the same legal requirements for accounting, reporting, auditing, proper signatures, segregation of duties, publishing, bonding, investing and uniform financial accounting procedures.

EXTENSION recognizes and encourages CLUB to seek funding to support CLUB activities. Fundraising events/activities teach youth the value of teamwork, budgeting and fund management. These funds are raised using the 4-H name and emblem.

### **EXTENSION will:**

- Provide payment within the regular billing cycle after being directed by the CLUB (Checks are cut on or around the 1<sup>st</sup> and 15<sup>th</sup> of each month). EXTENSION will not spend club funds unless directed to do so by the CLUB.
- Provide CLUB a financial report, on a monthly basis, with cutoff date the last day of the month; reports to be sent the first week of each month.
- Receipt all revenue, make deposits to the bank per fiscal policy guidelines and post revenues to the CLUB account line.
- When requested provide a W9 to any business from which CLUB purchases goods/services.
- Apply tax-exempt status for sales tax when purchasing goods/services for CLUB.
- Annually complete an audit of the EXTENSION operating fund.

- Provide a receipt to the CLUB representative when funds are turned over to EXTENSION for deposit.
- Include all checks and deposits on the EXTENSION monthly financial reports to be approved by the ISU Extension and Outreach Hamilton County Council.
- Use the EXTENSION credit card to support CLUB activities and make payment at the next billing cycle to cover the expense from the CLUB's account line.
- Accept photos/scans of receipts sent by email. Must be an original, itemized receipt (physical receipt or photos/scan of receipt is acceptable, if it is legible).
- Not allow a CLUB balance to be negative.
- In the event a CLUB disbands, the Extension Council and CLUB members will determine the use and/or dispersal of the CLUB funds and materials.
- Abide by and enforces the Hamilton County 4-H Financial Guidelines

### **CLUB will:**

- All CLUB accounts will need to be closed by June 28, 2019 with the closing check submitted to EXTENSION.
  - If any CLUB funds are found to not have been deposited by June 28, 2019 or thereafter, will result in action being taken by Hamilton County Extension Council.
- Request reimbursement or payment of expenses 48 hours before the end of the billing cycle.
  - To start the payment process: submit original receipts and/or emailed photo of receipts along with club minutes authorizing the payment (unless previously submitted), and a Hamilton County Fund Request Form with two signatures (leader(s) and/or CLUB treasurer)
  - Reimbursement Hamilton County Fund Request Forms cannot be signed by the person(s) receiving the reimbursement.
- Get approval to raise funds using the proper forms provided by the Extension Office.
- Submit completed Hamilton County Fund Request Form for each purchase.
- Provide EXTENSION with receipts and/or change for all items purchased by EXTENSION check, cash, charge, and/or invoice within 72 hours of the purchase.
  - Only primary volunteer purchasers may make purchases via the Extension Charge Accounts.
  - A Hamilton County 4-H Fund Request Form with two signatures (leader(s) and/or club treasurer) will need to be submitted within the billing cycle of the charge account purchase.
- Provide minutes approving a payment including amount approved with two signatures (leader(s) and/or CLUB treasurer) on the minutes.
- Monitor balances and will not spend the balance into a negative at any time.
- Provide an itemized list of funds to be receipted by payee and/or member when turning over funds from multiple sources. (i.e. funds from a sales campaign, collected program fee payments)
- Deposit all current and past funds raised and/or collected monies by the CLUB in the CLUB line item in the EXTENSION operating fund.
- Abide by the Hamilton County 4-H Financial Guidelines

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the last written date below.

FOR: \_\_\_\_\_ 4-H CLUB

DATE: \_\_\_\_\_  
Name and Title

DATE: \_\_\_\_\_  
Name and Title

FOR: ISU Extension and Outreach \_\_\_\_\_ County

DATE: \_\_\_\_\_  
Council Chair