

# ISU Extension and Outreach Polk County and 4-H Club/Clover Kids Club - Partnership Agreement

This partnership agreement is made and entered into by and between ISU Extension and Outreach Polk County, hereinafter referred 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 Polk 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 the 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 and therefore are subject to EXTENSION district fiscal policy.

### **EXTENSION will:**

- Provide payment/reimbursement within the regular billing cycle after being directed by the CLUB (EXTENSION billing cycle is bi-weekly).
- Provide CLUB a financial report on a monthly basis with cutoff date the last day of the month; reports to be sent electronically 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 to extend the tax-exempt status for sales tax when purchasing goods/services for CLUB.
- Annually complete an audit of the EXTENSION operating fund.
- Online and advance purchases can be coordinated through EXTENSION. Advanced purchases for time-sensitive events or activities will require at least 2 weeks proper notice.

- 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 Polk County Council.
- Accept photos/scans of receipts sent by electronic means such as email.
- Not allow a CLUB balance to be negative.
- In the event a CLUB is not current with the monthly submission of meeting minutes, EXTENSION may pause processing CLUB financial requests until the minutes are submitted.
- In the event a CLUB disbands, the Extension Council and CLUB members will determine the use and/or dispersal of the CLUB funds.
- Extension will NOT reimburse clubs for gift cards.

### **CLUB will:**

- Request reimbursement or payment of expenses must be received in EXTENSION by 5 PM the Thursday before the bi-weekly billing cycle; original receipts are preferred but photocopies are acceptable and may be emailed to [polk4Hclubs@iastate.edu](mailto:polk4Hclubs@iastate.edu), faxed to 515.967.6164, or mailed to the office (1625 Adventureland Dr, Ste A, Altoona, IA 50009).
  - Identify who the check is made payable to and the purpose of the payment (i.e. food for meeting, CLUB activity)
  - Provide EXTENSION with a completed finance claim with receipts for all items purchased. All claim forms will require two signatures from unrelated individuals.
    - 4-H club forms will require the first signature from a leader and the second signature from either the club treasurer or another leader.
    - Clover Kids club forms will require the first signature from a leader and the second signature from either another leader or a parent/guardian of a member.
    - 4-H clubs are to provide minutes indicating approval of financial reports with every finance claim form. Typed minutes are preferred, but handwritten ones, if legible, are acceptable as well. Clover Kids clubs do not keep minutes, so they are exempt from this requirement.
  - Monitor balances and will not spend the balance into a negative at any time.
  - Provide EXTENSION with a completed deposit form which will include 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)
    - 4-H club forms will require the first signature from a leader and the second signature from either the club treasurer or another leader.
    - Clover Kids club forms will require the first signature from a leader and the second signature from either another leader or a parent/guardian of a member.
  - Deposit all funds raised by the CLUB in the EXTENSION operating fund.
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### **Updates effective 09-25-2023.**

- EXTENSION will not reimburse clubs for gift cards to follow the newly revised Polk County Extension Fiscal Policy
- 4-H Clubs will need to submit a copy of club minutes with every finance claim request indicating club approval of the expense. Clover Kids clubs are exempt as they do not keep minutes.

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

FOR: \_\_\_\_\_ 4-H CLUB or CLOVER KIDS CLUB

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

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

FOR: ISU Extension and Outreach Polk County

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