Why WE made changes?

1. Federal mandate for oversight of 4-H programs
2. State regulations & increased public scrutiny
3. Need for consistency in management and accounting across state
4. Master Gardeners and 4-H youth are key groups within UACES
5. Liability and Risk Reduction
FINANCIAL GUIDELINES
FOR 4-H & MASTER GARDENER GROUPS

REVISED JULY 23, 2015
Information for Extension Clubs & Groups

The University of Arkansas, Division of Agriculture - Cooperative Extension Service (UACES) has a responsibility to conduct its programs in such a way as to maintain the public trust and safeguard the positive image of the organization. Because so many UACES programs are delivered in conjunction with local volunteers, it is imperative that all parties understand their roles and responsibilities regarding UACES program-related activities.

The University of Arkansas, Division of Agriculture - Cooperative Extension Service (UACES) has a long, positive history with Master Gardener Groups, 4-H Clubs, 4-H Organizations and Foundations, and the Extension Homemakers Council, a 501(c)(3) organization. Volunteers are essential elements in the success of these UACES programs. Volunteers assist UACES in carrying out its mission and operate under the oversight and control of UACES. Without these volunteers, related UACES programs would lose much of their stature and effectiveness.

Revisions

The latest revisions were made to the Financial Guidelines for 4-H & Master Gardener Groups on April 5, 2016 and are listed in the document linked below.

Changes 04.05.16

FINANCIAL GUIDELINES
FOR 4-H & MASTER GARDENER GROUPS
Sales Tax Resources

- Using the Sales Tax Calculator (PDF)
- Taxable Sales by the Master Gardener Group (PDF)
- Taxable Sales for the Master Gardener Group by County Extension Office Personnel (PDF)
- Record of Sales Report (Excel)
- County Sales Tax Report (Excel)

Special Event Information

- Special Event Procedures (click for detailed information)
- CES Special Event Application Information form
- Special Events Vendor Log

Raffles

The Request to Conduct Raffle form is required for each raffle held in your county. This form must be completed and submitted to the Office of CFO at the LRSO at least 10 business days prior to the start of the raffle. Click the link below to download the form.

Request to Conduct Raffle

Contact Dianne Vaughan at dvaughan@uarex.edu or 501-571-2006 for assistance.

End-of-year Financial Reporting

- Link to webpage: Information for Clubs
- Financial Guidelines for 4-H and Master Gardener Groups
- Money Money Money PPT - Janet Carson
- Money Handout
Arkansas Master Gardener Program

Started in 1988 in 4 counties (Garland, Jefferson, Pulaski, and Saline) and 40 members, the Arkansas Master Gardener Program now has over 3000 volunteers in 67 counties reported 192,850 education hours and 181,371 service hours in 2014. Operates in 65 Arkansas counties and coordinates over 20 county and regional horticultural fairs annually.

Are you an Arkansas Master Gardener? Enter volunteer hours here.

The University of Arkansas Master Gardeners sponsor events in a wide range of activities including educational seminars and workshops, youth gardening programs, plant therapy work with hospitals and nursing homes, community beautification projects, all helping to disseminate horticulture information. Annual plant sales are a great way to educate the public on the right plant for the right location.

How do I become a Master Gardener?

The first step is to fill out the Master Gardener Application. Send in the application to the address listed on the form and it will be forwarded to a Master Gardener program near you.

Arkansas Master Gardeners volunteer hundreds of hours annually to local projects.

Arkansas Diamond program and it is still raining!

Author: UAMG
Date: Tuesday August 16, 2016

I know it is hard to look a gift horse in the mouth (and where did that saying come from??) but I am officially tired of rain! In my yard we are up to almost 4 inches of rain in 4 days and...
Changes for 2016

• XIV. Other Activities & Considerations:

• Page 18 Added: “F. Small Grants

• 1. Small grants are defined as those that are funded at $1,000 or less. For these grants/sponsored projects, personnel should complete a Finance 312 as they would for any other grant. However, if awarded, the funds from such grants may be deposited into the county depository account and expended from Fund 13823 using the checkbook in the county office, p-cards, or requisitions.
Changes

• Exceptions: Proceeds from United Way, General Improvement Funds, NRA grants, or any type of federal grants, no matter how small, must continue to be deposited in and spent from state office accounts.
As always

• 4. Volunteers may not apply for grants. All grant applications for the county must be initiated by an agent who will route the application through the state office with a completed Finance 312.”
Scholarship Change

• **J. Scholarships/Awards: page 21**
  
• b. College scholarships are awarded from a 4-H or Master Gardener program to a qualified individual. The scholarship money is sent to the institute of higher learning of the recipient’s choice.

• **Added:** “If the Group wants to make the payment directly to the student, the Group must contact Financial Services because a W-9 is required for 1099 reporting.”
UACES

Arms of UACES
Tax Exempt
Keep small bank account
State Volunteer Protection

Separate Legal Entities

Memorandums of Understanding

501 (c) (3)
4-H Foundations, and Extension Homemakers
Types Of Bank Accounts

Depository

Group Accounts
County Depository Accounts

- Local bank accounts for the County Extension Office.
- Used to make deposits of funds collected at the local level in support of CES activities/programs.
- Checks are written by the county office and signed by Staff Chair.
Group Bank Accounts

- Local bank accounts managed by a county Master Gardener group
- Used to collect small donations and proceeds of fund raising events
- Used to support small purchases to facilitate the operations of the MG program without having to get a CES check for every minor expenditure
Where can money be housed?

- County Depository Account – extension office—checks written by staff chair.
- Private Checking Account – checks written by MG treasurer
- ADC Account in Fayetteville
- Grant funds are housed at the state extension office, --checks written by financial services.
Types of Revenue

1. Programmatic Revenue (Public)
   – Connected to an educational program event or activity
     • Registration fees
     • Collections to pay for supplies or educational events
   – Part of delivering the MG program, even if organized and/or administered by volunteers

   • MUST go in County Depository Account
2. Non-programmatic Revenue (Private)
   – Gifts (with no direct benefit to the donor)
   – Proceeds of purely fundraising activities
   – Money collected for purely social events
   – Dues and t-shirt sales

• Can go in private checking account or CES Depository Account
Types of Revenue are:
Public or Private

Advanced MG Program- Public

Plant Sale - Private
Programmatic Funds (Public)

- **Connected to a MG Educational Event or Activity**
  - ✓ Deposit in County Depository Account or LRSO
  - ✓ Spend according to state laws
  - ✓ Manage and report according to UACES policies
  - ✓ Receipt from official UACES triplicate receipt book
Non-Programmatic Funds - Private

• Funds generated by activities **NOT** related to the delivery of CES programs, i.e. fundraising/social activities

• May be deposited in local Group Bank Accounts *or* County Depository Accounts

• Managed and reported according to UACES financial guidelines
# Master Gardeners

## Examples of Revenue

<table>
<thead>
<tr>
<th>Programmatic Funds - UACES Accounts</th>
<th>Non-Programmatic Funds - Group Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts / Donations / Memorials, if tax receipt IS Required</td>
<td>Gifts / Donations / Memorials, if NO tax receipt is required</td>
</tr>
<tr>
<td>Conference / Seminar Fees Collected</td>
<td>Bake Sales, Cookbook Sales, t-shirt sales</td>
</tr>
<tr>
<td>Registration Fees Collected for Training</td>
<td>Local Dues</td>
</tr>
<tr>
<td><em>Calendar Sales</em>* (New Treatment)</td>
<td>Proceeds from Raffles</td>
</tr>
<tr>
<td>Garden Tour Fees Collected</td>
<td>Plant Sales</td>
</tr>
<tr>
<td>Collections to Pay for Workshop Supplies</td>
<td>Social Activity Fees Collected</td>
</tr>
<tr>
<td>Collections to Pay for Workshop Supplies</td>
<td>Garden Tool Sales</td>
</tr>
<tr>
<td></td>
<td>Proceeds from Other Fundraising Activities</td>
</tr>
</tbody>
</table>
Expenses from County Depository Accounts

1. Registration fees
2. Master Gardener Leadership Conference
3. Payment of college scholarships
4. Any individually large expenditures
5. Any expenditure requiring a signed contract
## Examples of County Expenditures

<table>
<thead>
<tr>
<th>Payments from County Depository Accounts</th>
<th>Payments from Group Accounts (May also be from Depository Account)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstration Supplies for Workshops</td>
<td>“Cookies &amp; Punch”</td>
</tr>
<tr>
<td>Meals &amp; Refreshments for educational events (Requires FIN 214 &amp; List of registrants/attendees)</td>
<td>Meals &amp; Refreshments for group meetings &amp; social events</td>
</tr>
<tr>
<td>Master Gardener Conference</td>
<td>Awards</td>
</tr>
<tr>
<td>Scholarships</td>
<td>Social/Recreational Activity</td>
</tr>
<tr>
<td>MG Notebooks &amp; Curriculum</td>
<td></td>
</tr>
<tr>
<td>Expenditures Requiring a Contract</td>
<td></td>
</tr>
</tbody>
</table>
MG Bank Account Thresholds?

Revenue Thresholds
$5,000 per Activity / $10,000 Annually

Asset Thresholds
$5,000 Cash / $10,000 Total Assets
Why Account Thresholds?

Group funds are

-Handled by volunteers

-Are not subject to normal controls

-Not recorded in Banner (must meet materiality test)

There are ~ 900 clubs/groups

Note: Groups/Clubs with revenue/assets above these amounts may be reviewed by Associate Director for Finance and Administration to ensure compliance with these guidelines
Programmatic—Public funds

Izard County Event

Nevada – A time to till
Signing contracts/ grants

• For CES, that authority has been delegated to Dr. Cartwright & Dr. Prewett

• This includes authority to review, approve, and sign all
  – Applications for grants
  – Contracts for buses, rental facilities, etc.
  – Includes United Way & Community Foundations grants
If you sign a contract, grant application, etc., you may be taking *personal responsibility* for anything that goes wrong!
Contracting Authority

Includes authority to review, approve, and sign all

- Applications for grants
- Contracts for grants
- Purchase agreements
- Letters of support
- Etc.

... Even if no money changes hands!!
Grants and Sponsorships

• Grant
  – May be charitable or may be guided by a specific protocol or performance expectations.

• Sponsorships
  – Generally are gifts, but not always.
# For Grant Applications - Finance 312

**Internal Grant Approval Form**

**Project Title:**

---

**Application Submitted Via Grants.gov?**
- Yes
- No

**Project Director/Principal Investigator:**

---

**Sponsor:**

---

- Prime
- Sub-Award

**Federal**
- Yes
- No

**State-AR**
- Yes
- No

**Private**
- Yes
- No

**Other (specify):**

---

**Total Project Cost:**

---

**Sponsor Funds Requested:**

---

**Match:**

- UACES
- Other

**Project Begin Date:**

---

**Project End Date:**

---

**Indirect Cost Rate Applicable (%):**

---

**Does the Application include funding for new personnel?**
- Yes
- No

**If so, has HR been contacted?**
- Yes
- No

**If yes, Who/When?**

---

**Will the Activity Generate Program Income?**
- Yes
- No

**Submission Due Date:**

---
Grants & Contracts Documents

1. Do not use (or let others use) the Extension EIN without permission.
2. Agents and Volunteers CANNOT Sign!
3. When unsure whether gift or grant, complete Finance 312 and check with state office.
4. Questions or reporting related to gifts should be directed to developmentoffice@uaex.edu.
Examples Include:

- United Way
- Monsanto
- Community Foundations
- Greening of Arkansas
- Walmart Foundation
Grant Proceeds

- Grants more than $1000 must go to the state office. All federal grants regardless of size must go to state office.
- Small non-federal grants Less than $1000 may go in county depository account (new)
- Checks must be made out in the name of CES
- A grant Fund # will be issued, so you can still spend the money, but with better tracking
Remember: Funds raised in the name of MG must be expended on MG.
Plant sales

• If only MG are selling, and you do no more than 3 sales per year
• NO SALES TAX needed
Plant Sales

- If you have 1 or more outside vendors, all must pay sales tax.
Sales Tax on Purchases

- All purchases made by MG Groups must include the payment of appropriate sales tax unless the items are to be resold to the public
  - For these items, sales tax will be collected from the buyer
Sales Tax & Special Events
Reporting Sales Tax

- If collecting sales tax, work with your county office.
- County office will send report and check to state office

Note: Sales of tangible property/concessions at county fairs are exempt from state sales tax per Arkansas Gross Receipts Regulation GR-39

**Special Events have different procedures**
What is a Special Event?

An event that “occurs at a single location on an irregular basis and where tangible personal property is sold”

- If CES organizes the event and has an outside vendor (even just one) selling items, DF&A requires collection of sales tax, even from the hosting (4-H/MG) club or group
- If only MG groups and/or 4-H clubs are participating (no outside vendors) – no special tax treatment is required
- If MG group or 4-H clubs are a PARTICIPATING vendor – Sales tax on items sold should be collected and remitted to the organizer (If given a form to fill out)
Special Event Procedures

1. Staff Chair completes MISC 377 & emails to Director of FS at least 15 business days before the event

2. FS Director contacts DF&A - COUNTY PERSONNEL AND VOLUNTEERS ARE NOT AUTHORIZED TO CONTACT DF&A DIRECTLY

3. DF&A mails the Special Event packet to the Staff Chair

4. Staff Chair or designee distributes the daily vendor reporting forms and envelopes to each vendor, including MG group or 4-H club
Special Event Template

Cooperative Extension Service
Special Event Application Information

Name of event: ____________________________

Group sponsoring event: □ 4-H □ Master Gardeners □ Other ____________________________

Is this event in the city limits? □ Yes □ No

Event Location/Address: ____________________________

City: ____________________________ State: _____ Zip Code: ____________

Estimated number of vendors: ________

Event starting date: ____________ Event ending date: ____________

Staff Chair Name: ____________________________ Phone number: (____) - _______

Mailing Address: ____________________________

If you have questions or need additional information, please contact the Director of Financial Services at (501) 671-2045.

This form is to be completed by the Staff Chair and emailed to jyarbrough@uaex.edu at least 15 business days in advance of the event.
Special Event Procedures

5. The Staff Chair or designee should have the vendor sign the Special Events Vendor Log (Template MISC 378)

6. Each vendor, including MG group or 4-H club, should submit their Daily Tax Report Schedule form in a sealed envelope (provided) and initial the Vendor Log

7. If a vendor fails to submit the daily reporting form, the refusal should be noted on the Vendor Log
# Vendor Log

**Cooperative Extension Service**  
**Special Events Vendor Log**

<table>
<thead>
<tr>
<th>Event Date</th>
<th>Vendor Name</th>
<th>Vendor Contact Number</th>
<th>Vendor Address</th>
<th>Vendor Signature</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

A separate Vendor Log should be completed for each day of the sales event. The original Vendor Log should be mailed to DR&A and the County should keep a copy for their records.

The Arkansas Cooperative Extension Service offers its programs to all eligible persons regardless of race, color, sex, gender identity, sexual orientation, national origin, religion, age, disability, marital or veteran status, genetic information, or any other legally protected status, and is an Affirmative Action/Equal Opportunity Employer.
Tax forms

• DFA will mail a packet to staff chair which will have instructions
• Forms must be passed out daily to all vendors
• Collected at the end of the day with money if they are turning it in.
If you are a vendor.

- Take a picture with your phone or camera so you have a copy!
Special Event Procedures

8. The sealed vendor envelopes and a copy of the Special Event Vendor Log should be mailed to DFA in the postage paid envelope as soon as possible.

9. The Staff Chair should keep the original Special Event Vendor Log for his/her files.

Note: We do not force vendors to complete the Daily Tax Report or to submit sales taxes. We are also not responsible for counting the money or calculating the appropriate sales tax.
Sales Tax on **Sales**

- Sales of goods or services to the public require the collection of sales tax unless LRSO directs differently – see table
- **Volume sales are NOT exempt from sales tax**
<table>
<thead>
<tr>
<th>Programmatic Funds</th>
<th>Collect Sales Tax*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bake Sales (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Calendar Sales</td>
<td>Yes</td>
</tr>
<tr>
<td>Clothing (unless sold to the public)</td>
<td>No</td>
</tr>
<tr>
<td>Conference/Seminar Fees Collected</td>
<td>No</td>
</tr>
<tr>
<td>Cookbook Sales</td>
<td>Yes</td>
</tr>
<tr>
<td>Garden Tool Sales</td>
<td>Yes</td>
</tr>
<tr>
<td>Garden Tour Fees Collected</td>
<td>No</td>
</tr>
<tr>
<td>Pecan Sales (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Plant Sales (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Pork Butts (unless sold to public more than 3x yr.)</td>
<td>No</td>
</tr>
<tr>
<td>Training Registrations &amp; Fees Collected</td>
<td>No</td>
</tr>
</tbody>
</table>
Gift Reporting
Gift Reporting

➢ All donors should receive a thank you note (no matter the size of their gift)

➢ Common courtesy to donor

➢ If you were the donor, this would be something that you would want

➢ Donations of $250 or more must be reported – even if no receipt is requested
  ❖ Special IRS rules apply
Cash Gifts Less than $250

- **Tax receipt requested** - must be deposited into a UACES bank account and reported to Development Office

- **Tax receipt not requested** - can be deposited into UACES bank account or a group bank account
Cash Gifts: $0 - $249.99 – Tax Receipt requested

• Tax receipt letter is sent by state development office.

• Money must be deposited in county deposit account.
Cash Gifts: $250+

- Mail to UACES Development Office:
  - One copy of check(s)
  - Letter from donor or other communication
  - Solicitation letter, proposal, etc.
Noncash Gifts (Gifts-in-Kind)

• Documentation is required.
  – Donors must have tax receipt.
  – IRS has Form 8283 (and Form 8282).
  – Donor should complete Noncash Gift form.

• Receipting protocol is same as for cash gifts, with copies to UACES Development Office
Non-Cash Gifts

- Tangible items that are directly used or consumed in a sanctioned project or educational outreach effort

- Includes plants, seed, soil, food, supplies and equipment, books or other printed resources, etc.

- For these guidelines, non-cash gifts also include capital gifts such as equipment, buildings, and real estate
Raffles

Request to Conduct Raffle

Submit at least 30 days prior to start of raffle.

1. Who is conducting the raffle? (Example: Shooting Stars 4-H Club, County 76 Master Gardeners, etc.)

2. When is the raffle to be held—when will the tickets be sold and when will the drawing be conducted?

3. What item is being raffled?

4. How is the item to be raffled being acquired, i.e. purchased, donated, constructed, etc.?

5. In what account will the proceeds be deposited (county depository, club account, etc.)?

6. How will the proceeds of the raffle be used?

Rules:

1. All raffle tickets must be sequentially numbered, and a log must be kept of the number of tickets sold at each raffle and the ticket numbers used.

2. No person may be compensated for organizing, promoting, conducting, or otherwise administering a charitable raffle event. All of these functions shall be performed by Extension employees and/or volunteers.

3. No person under the age of eighteen (18) years of age may participate in raffles.

4. No EHC raffles are to be held using the Extension license.

5. All expenses and receipts must be reported. All receipts and other documentation must be maintained in the county office for four years after the raffle.

6. A Financial Disclosure Schedules on Raffles—you county report is due to my office by May 15, so a statewide report can be sent to the Arkansas Department of Finance and Administration by June 1.

I understand that the financial aspects of this raffle will be reported to the Office of the CFO no later than May 15th. I further understand that failure to do so may result in the inability of my county clubs and/or office to conduct raffles in the future.

______________________________
Staff Chair / Unit Supervisor       Date

Approved:

______________________________
Associate Director-Finance & Administration       Date
Raffles – State Rules

• Raffle tickets may be sold:
  – At the authorized premises of the licensed organization or
  – Off the authorized premises if the tickets are sold by uncompensated volunteers of the organization
  – No raffle ticket shall be sold through the mail or through the internet, e-mail, fax, telephone or any other remote or electronic means
Raffles – CES Rules

- Failure to report timely and accurately causes the state report to be inaccurate and jeopardizes the raffle license for the entire organization

  - If you don’t submit your completed, accurate raffle report by **May 15**, your county could lose raffle privileges for one year
Don’t forget . . .

Request to Conduct Raffle
Submit at least 15 days prior to start of raffle.

1. Who is conducting the raffle? (Example: Shooting Stars 4-H Club, County 76 Master Gardeners, etc.)
2. When is the raffle to be held—when will the tickets be sold and when will the drawing be conducted?
3. What item is being raffled?
4. How is the raffled item being acquired, i.e., purchased, donated, constructed, etc.?
5. In what account will the proceeds be deposited (county depository, club account, etc.)?
6. How will the proceeds of the raffle be used?

Rules:

1. All raffle tickets must be sequentially numbered, and a log must be kept of the number of tickets sold at each raffle and the ticket numbers used.
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3. No person under the age of eighteen (18) years of age may purchase a raffle ticket.
4. No EHC raffles are to be held using the Extension license.
5. All expenses and receipts must be reported. All receipts and other documentation must be maintained in the county office for four years after the raffle.
6. Financial Disclosure Schedules on Raffles—each county that conducts a raffle is required to submit this report. It is due to the office of the Associate Director for Finance & Administration by May 15., so a statewide report can be sent to the Arkansas Department of Finance and Administration by June 1.

I understand that the financial aspects of this raffle will be reported to the Office of the CFO no later than May 15th. I further understand that failure to do so may result in the inability of my county clubs and/or office to conduct raffles in the future.

__________________________________________  ________________________
Staff Chair / Unit Supervisor                   Date
## Annual Raffle Report

For the Period May 1, 20____ - April 30, 20____

<table>
<thead>
<tr>
<th>Month</th>
<th>Gross Receipts</th>
<th>Cost of Prize</th>
<th>Adjusted Gross Receipts</th>
<th>Allowable Expenses</th>
<th>Net Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 20____</td>
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<td>October-20__</td>
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<td>March-20</td>
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<td>April-20___</td>
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<td><strong>Total</strong></td>
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**NOTE:** The formulas for Adjusted Gross Receipts (D) and Net Receipts (F) have been inserted in the worksheet and will fill automatically.

County/Dept. Name

ORG/FUND #, if applicable

If any information on Request to Conduct Raffle forms changed, i.e., purchased prize that was going to be donated, used proceeds for a different purpose, etc., explain below:

Completed By

Date Completed

Approved by Staff Chair / Unit Supervisor

Date Approved:
End of Year Reporting

Master Gardener Reports are due in March 31
Reporting from Jan - December
http://www.uaex.edu/yard-garden/master-gardeners/resources.aspx
Once completed, sign, date, and forward the required end-of-year financial reports to the staff chair at the county Extension office.

The staff chair will review and, once approved, will sign the reports and send them to the LRSO at the following address:

Associate Director for Finance and Administration
U of A – Division of Agriculture
Cooperative Extension Service
2301 South University Avenue
Little Rock, AR  72204

Due NO LATER than March 31.
If you have Questions—Call or:

- [http://uaex.edu/about-extension/associate-director-finance-administration/club-information.aspx](http://uaex.edu/about-extension/associate-director-finance-administration/club-information.aspx)
Questions?