



## Memorandum of Understanding

### Extension Homemakers

This Memorandum of Understanding is entered into as of the beginning date set forth below by and between The University of Kentucky, College of Agriculture, Food, and Environment, Cooperative Extension (hereafter referred to as “Extension” and \_\_\_\_\_), an entity exempt from Federal Income Tax under section 501(c)3 of the Internal Revenue Service tax code (hereafter referred to as the “Entity”).

The mission of Extension is to make a difference in the lives of Kentucky citizens through research-based education. Extension takes the university to the people in their local communities, addressing issues of importance to all Kentuckians. Extension is the most comprehensive outreach and engagement program at the University of Kentucky.

The Kentucky Extension Homemakers association is a volunteer organization that works to improve the quality of life for families and communities through leadership development, volunteer service, and education. KEHA clubs, county organizations, area organizations and the state organization are organized exclusively for educational and charitable purposes.

This Memorandum of Understanding establishes the guidelines for collaboration between Extension and the Entity.

### Agreement:

1. Develop and promote educational opportunities that support the educational mission of the Kentucky Cooperative Extension in the county.
2. Support volunteers and clientele as partners in planning, implementing, and evaluating programs within the county.
3. Provide leadership to and support of policies and guidelines of the county Extension program.
4. Align goals, programs, and resources with local needs and priorities

Extension, through the \_\_\_\_\_ County Extension Program agrees to:

1. Provide regular communications with clientele/volunteers/leadership through conversations, correspondence, newsletters, and training.
2. Seek input from and representatives of the \_\_\_\_\_ to serve on planning committees and foster relationships and communications.
3. Provide training and support regarding program and fiscal accountability.
4. Provide programmatic and financial oversight through the appropriate Extension agent.

5. Maintain an electronic or paper file in the County Extension Office which contains the Entity's letter of determination by the IRS, this MOU, and annual financial reports (budget, annual financial report, and audit). An electronic copy of the IRS's letter of determination and this MOU will be maintained in the office of the University of Kentucky, Director of Extension.
6. Provide liability coverage when activities are conducted within the knowledge of the appropriate Extension agent.

**The Entity agrees to:**

1. Develop relationships and communications between the Extension agents(s) and volunteers/ leadership.
2. Provide an opportunity for the Extension Agent as the representative of Extension to serve as an advisor, attend all meetings, communicate program requirements specified by Extension, and develop/implement plans with the entity for an educational program that meets local needs.
3. Inform appropriate Extension agent of activities being conducted to ensure liability coverage.
4. When sponsoring or conducting events for youth, provide excess medical insurance coverage for these events/activities.
5. Expend all funds raised to support the mission of Extension and Extension Homemakers expressly for that purpose. Funds raised specifically for a charitable cause/Entity should be used to support that cause/Entity.
6. Adhere to University of Kentucky money handling and financial procedures as specified in "Financial Guidelines for County CES Volunteer Groups" which are not limited to , but include:
  - a. Secure an employer identification number and maintain a bank account.
  - b. Electronic recordkeeping, using standardized categories, is preferred if annual income is over \$250.
  - c. Clubs have the option of choosing to take the governmental option or becoming a 501(c)(3). If clubs have chosen the 501(c)(3) status, they must submit copies of the IRS letter of determination as specified. For groups with less than \$5,000 in average annual gross receipts who were not required to file a formal application for exemption, submit a copy of your bylaws including the appropriate 501(c)(3) language and a copy of your most recent 990-N e-postcard.
  - d. Prepare a budget which shows how funds will be spent throughout the year.
  - e. Prior to the start of a fundraiser, develop a written fundraising plan which outlines how funds will be raised and lists the donors to be targeted. Care will be taken to avoid multiple requests to the same donor.
  - f. Conduct an annual audit.



- g. If 501(c)(3) status, submit the appropriate IRS 990-Series Form to the IRS prior to the deadline. Send a copy of the 990-Series Form to the county program council and County Extension Office. Program councils sent to county Extension Council and County Extension Office.
  - h. Provide letters to donors acknowledging contributions and/or provide documentation affirming tax exempt status as requested.
  - i. Should this Entity become inactive or cease to exist, disperse all assets as directed in the dissolution clause of the club's articles or bylaws as required by the Internal Revenue Service. Any remaining assets such as cash and tangible property should be dispersed under the direction of the appropriate Extension agent who has the obligation and authority to ensure appropriate disposition according to Extension guidelines.
- 7. The Entity will be responsible for filing, reporting, and adhering to all IRS regulations.
  - a. Provide on-going and annual reports about its program efforts and finances to the county council(s) which has oversight responsibilities for this Entity. Give an additional copy to the program's Extension agent to be placed in the county office files.
  - b. Store financial records permanently at the county Extension office.

### Duration

This MOU will begin \_\_\_\_\_ and remain in effect until terminated in writing by any authorized official of the University of Kentucky, College of Agriculture, Food, and Environment, Cooperative Extension Service, the Entity, or both parties. Any written notification of termination must be sent by certified mail and termination will become effective 3 days following receipt of the written notice. This MOU may be amended or modified only in writing and signed by the parties.

Signed,

\_\_\_\_\_  
Officer Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director of Extension

\_\_\_\_\_  
Date

*Sign & return original to the Director of Extension.*

*Send a copy of the signed form to the appropriate Assistant Director of Extension for program area.*

*Send a copy of the signed form to the Regional Extension Office.*

*Send a copy of the signed form to the Area Extension Director.*

*Keep a copy of this signed form in the County Extension Office central files.*

November 2022

