

# Memorandum of Understanding

## Generic Extension Countywide Entities

**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.

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

## Agreement:

**Extension and the Entity hereby mutually agree to work toward the following goals:**

1. Develop and promote educational opportunities that support the educational mission of 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 Extension program.
4. Align goals, programs, and resources with local needs and priorities.

**Extension, through the \_\_\_\_\_ County Office, Area, or State 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 group 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 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 positive relationships and communications between the Extension agent(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 group for an educational program that meets local needs.
3. Inform appropriate Extension agent of activities being conducted to ensure liability coverage.
4. Provide excess medical insurance coverage for Extension events/activities.
5. Expend all funds raised to support the mission of Extension. Funds raised in support of Extension belong to Extension and not an individual or group of individuals.
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 employer identification number and maintain a bank account.
  - b. Maintain electronic recordkeeping, using standardized categories, except for groups handling less than \$250.
  - c. Submit copies of the IRS letter of determination of 501(c)(3) status to the appropriate county Extension council, Extension district board, and the county Extension office. (If a district or state Entity copies should be sent to appropriate Assistant Director).
  - d. Submit copies of the IRS determination letter with the signed Memorandum of Understanding to The University of Kentucky, Cooperative Extension Director, appropriate assistant director, district director, and the County Extension Office.
  - e. Prepare a budget which shows how funds will be spent throughout the year.
  - f. 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.
  - g. Conduct an annual audit.
  - h. 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 send to county Extension council and county Extension office.
  - i. Provide letters to donors acknowledging contributions and/or provide documentation affirming tax exempt status as requested.
  - j. Should this Entity become inactive or cease to exist, turn over assets such as cash and tangible property to 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, 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               | Date |
| Director of Extension | Date |

*Sign and 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

