

Changes to Financial Guidelines for 4-H and Master Gardener Groups

April 5, 2016

Examples of Programmatic and Non-programmatic Funds: page 4

Revenue Chart for Funds Deposited – UACES Accounts – Programmatic

Added: “or ≥ \$250”

Added: “Poultry Auction”

Revenue Chart for Funds Deposited – Group Accounts – Non-Programmatic

Added: “and < \$250”

VII. Expenses/Check Writing: page 6

Added: “Examples of Expenses Paid from County Depository Accounts vs. Group Accounts”

Added: The Expense Chart below:

Payments from County Depository Accounts	Payments from Group Accounts (May also be from Depository Account)
Demonstration Supplies for Workshops	“Cookies & Punch”
Meals & Refreshments for education events (requires FIN 214 & List of registrants/attendees)	Meals & Refreshments for club/group meetings
Master Gardener Conference	Awards
4-H Camps	Social/Recreational Activity
4-H O-Rama	Ammunition & Targets for 4-H Shooting Sports Clubs
Scholarships	
Books & Curriculum	
Expenditures Requiring a Contract	
Poultry Projects	

G. Speaker’s & Judge’s Honorariums: page 10

2. A requisition is required if using the county account (fund 13823) or a grant.

Added: “The check cannot be written from the county depository account or the group account.”

Chart for Programmatic Funds – Collect Sales Tax: page 12

Calendar Sales – **Added:** “(except Master Gardeners**)”

Added below chart: “**Master Gardeners have already paid the sales tax on calendars.”

XIV. Year-end Reports and Procedures: page 14

Added: 5. “For active Groups **without a Group bank account AND without inventory or equipment valued at \$500 or more AND no firearms**, the county staff chair may list those groups on the **Certification: No Group Bank Account and No Inventory/Equipment** form; sign and date the form and submit it. The Groups listed on the Certification will not be required to submit the Statement of Financial Position or the Annual Group-Property Inventory Report.”

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.
2. 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. Arkansas Game & Fish “turnback” funds received by a county, no matter how large, may be deposited in the county depository account and spent from Fund 13823 using the checkbook in the county office, p-cards, or requisitions.
3. In all cases where grant funds are placed in the county depository account, separate categories should be established in Quicken to track revenue and related expenditures. All grant reporting for projects handled as small grants will be the responsibility of the Staff Chair. If Staff Chairs prefer, these funds may be sent to the state office for administration through the normal grants process.
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.”

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.”