

NORTH DISTRICT IV HEADQUARTERS

Date

MEMORANDUM

TO: County Coordinators

SUBJECT: Annual Review of Support Group Fund

DEADLINE: First week of January

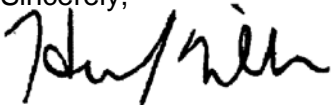
Please find the Annual Review of Support Group Fund form attached. Complete this form for the period of January 1, 20XX through December 31, 20XX and return to the District Office by the deadline. Complete one report form for each fund which you oversee.

Any checking, money market or savings account plus any investment accounts which you maintain for the support of education or other functions should be included. These may be funds obtained through user fees, sales, grants or personal and corporate contributions. This will include funds such as 4-H Council, Horticulture funds, etc. If you are in doubt as to whether an account should be reported, go ahead and list it!

All funds must be handled in a manner of public trust and specific regulations govern the management and use of these funds. It is a violation of policy for any Extension employee to sign checks or have signature authority on such accounts. It is also a violation of policy for such an account to be set up in the name of Texas A&M AgriLife Extension Service unless it comes under the control of Texas A&M AgriLife Extension's Fiscal Office. Each account must also have its own separate employer's tax identification number indicating that it is a not-for-profit organization fund. However, this does not give it automatic tax-exempt status.

The Best Practices: Texas A&M AgriLife Extension Service Financial Resource Management manual states that an in-depth review of county support fund accounts will be conducted with counties on a District-specific rotation basis.

Sincerely,



Hurley Miller
District Extension Administrator

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