

**ADMINISTRATIVE RESPONSIBILITIES FOR
LOCAL UNIT DIRECTORS
AND OFFICE PROFESSIONALS**

Responsibilities for Each Month

1. **Make online deposit for Federal Income Tax and FICA Hospital Insurance (Medicare) and Social Security** for office professionals, program assistants, and custodians.
2. **State Income Tax Withholding payment due by the 15th of the month.** State Income Tax Withholding can only be paid electronically.
3. **KPERS contribution payment due** online within three business days including the payroll date.
4. **Report agent leave at the appropriate time every two weeks.** The Local Unit Director is to review the office copy of the agent leave record each pay period. Forms are available on the Employee Resources Web Site to maintain agent leave records.
5. **Maintain leave records for office professionals and program assistants.**
6. **Agent responsible for the weekly crop report** Submit weekly crop report.
7. **Submit to the Board and Area Director, grant proposals for review and approval,** along with appropriate documentation. Once grants are awarded, documentation, including the approved budget and list of deliverables should be sent to the Area Office.
8. **Check budget items** to make sure that total spending to-date of any budget item is in line with the amount budgeted.
9. **Send minutes of the Extension Board meeting to Area Director.**
10. **Submit to the Area Office names of new local Extension unit employees.**
11. **Send change of name for existing KSU and local unit Extension employees to Area office.**
12. **Upon completion of a degree, submit a copy of the transcript** from the college stating the degree earned and the date earned to Extension Operations Office.

JANUARY

1. **Submit KPERs Annual Contribution Report electronically.**
2. **Make sure Agent Quarterly Time and Effort Reports are submitted.**
3. **Prepare W-2 forms** and distribute to employees by **January 31.**
4. **Complete W-3 transmittal Form and send with W-2's to the IRS by February 28.**
5. **Kansas Withholding Tax Return (KW-3) due**, including enclosures of **one copy of each W-2 Form** issued. **Due by February 28.**
6. **Prepare and mail Equipment Inventory (KSU 8-10, 9-10)** to the Area Office by **January 15.**
7. **Make sure a copy of the Treasurer's bond** is on file with the County Clerk and that all Extension board members have a current signed Oath of Office on file at the County Clerk's office.
8. **Hold joint meeting** of newly elected and previous Extension Board; meeting is to be held between **January 2 and January 15.** Review the Memorandum of Understanding and designate a bank for the Extension funds. (Extension Councils) use the Board Organizational Meeting Board Leadership module.
9. **Make online payment of sales tax** quarterly or yearly as required.
10. **Complete Civil Rights Mini Review** and send to the Area Office by February 1.
11. **Extension Districts - Prepare two copies of KSU 9-4**, list of Program Development Committee Members. Mail one to the Area Extension Director, and keep one for your files - **due February 1.**
12. **Reauthorize Change Funds**, if needed.

FEBRUARY

1. **Send electronic copy of the Budget Development and Management Worksheet** containing the completed Financial Check Sheet (KSU 8-19 or 9-19) for the previous year to Area Director.
2. **Board reviews Excellence in Board Leadership Assessment (KSU 8-40)**, and sets goals for the year.

March

1. **Quarterly Wage Report and Unemployment Tax Return Due by End of Following Month For:**
Unemployment Insurance
2. **Employer's Quarterly Federal Tax Return (941) Due by End of Following Month For:** Federal Income Tax, FICA-Medicare, and Social Security.
3. **Start proposed year budget planning;** using updated unencumbered ending cash, along with revenue estimates, set current year budget spending targets.

APRIL

1. **Make sure Agent Quarterly Time and Effort Reports are submitted.**
2. Gather budget information for current and proposed year; perform updated current year revenue estimates; revise current year spending targets as needed

MAY

1. **Conduct board training during the month of April or May**, utilizing the *New Board Member Orientation* module, for the newly elected District governing board members.

JUNE

1. **Quarterly Wage Report and Unemployment Tax Return Due by End of Following Month For:**
Unemployment Insurance
2. **Employer's Quarterly Federal Tax Return (941) Due by End of Following Month For:** Federal Income Tax, FICA-Medicare, and Social Security.
3. **Secure two copies of audit when available.** File one copy in the Local Extension Office official file after board reviews it, and mail one copy to Area Extension Director.
4. **Be sure one-half of the tax appropriation has been collected by July 1.**

JULY

1. **Make sure Agent Quarterly Time and Effort Reports are submitted.**
2. **Extension Board finalizes and submits proposed budget.**
3. **Send a copy of the published budget** to Area Director and file a copy.
4. **County Extension Councils** - Check to see if the following items have been **filed with the County Clerk by July 15.**
 - a. KSU 1-1 Certificate of Proper Functioning
 - b. KSU 8-1 Budget Proposal for the next budget year
 - c. KSU 8-2 Certificate of Filing

Districts - Hold public budget hearing by August 15. File budget with home county clerk by August 25.

5. **Send a copy of the KSU 8-2 Certificate of Filing to the Area Director** once it has been certified by the County Clerk; also send a copy of the signed budget to the Area Office.

AUGUST

1. County Extension Councils - arrange for **Public Notice for Extension Elections, one to three weeks in advance**. Notice must be signed by chair.
2. Plan Extension Elections with Council Members.
3. Review county Extension Council law with board prior to starting your Extension election procedure.
4. Extension Council Boards review Recruiting Board Members and PDC Members module.

SEPTEMBER

1. **Quarterly Wage Report and Unemployment Tax Return Due by End of Following Month For:** Unemployment Insurance.
2. **Employer's Quarterly Federal Tax Return (941) Due by End of Following Month For:** Federal Income Tax, FICA-Medicare, and Social Security.
3. **Hold meetings for Extension Council Elections** in September, October, or November.
 - a. Elect council members.
 - b. Discuss Extension program at these meetings.
4. **Send letter to Extension-affiliated** groups asking for financial review reports (KSU 4-3) by November 1.
5. **Extension Councils** - mail KSU 8-3, Certificate of Appropriation, to Area Director and keep a copy on file, once County Clerk has certified the appropriation.

OCTOBER

1. **Make sure Agent Quarterly Time and Effort Reports are submitted.**
2. **Publish Extension Council Annual Meeting Notice one to three weeks in advance.**
3. **Hold Extension Council Annual Meeting October 1 to December 20.**
 - a. Elect Chair, Vice-Chair, Secretary, Treasurer, and five other members. Each PDC must be represented.
 - b. Before Executive Board takes office, file Oath of Public Office with County Clerk for all Executive Board Members.
 - c. Approve new treasurer's bond at annual meeting. The treasurer's bond must be 100 percent of the amount of monies which may be on deposit at any one time. (Local Unit Director should review before annual meeting.) A copy of the treasurer's bond is on file with County Clerk.
4. **Prepare three copies of KSU 8-4**, list of Council Members. File one with the County Clerk, mail one to the Area Extension Director, and keep one for your files following Annual Meeting - **due December 1, or 10 days following Annual Meeting**.
5. **Complete estimate for Year-end Budget.**
6. **Submit Sabbatical Leave Requests** by November 1 to Area Director.

NOVEMBER

1. **Collect balance of your tax appropriation.**
2. **Receive Financial Reviews from 4-H Clubs and other affiliated organizations** so Extension Board can review and accept.

DECEMBER

1. **Quarterly Wage Report and Unemployment Tax Return Due by End of Following Month For:** Unemployment Insurance
2. **Employer's Quarterly Federal Tax Return (941) Due by End of Following Month For:** Federal Income Tax, FICA-Medicare, and Social Security.
3. **Conduct board training during the month of December** utilizing the *New Board Member Orientation* module for newly elected Extension Board.
4. **Make sure arrangements have been made for an audit.**
5. **Send Area Director names and contact information for county commissioners, county clerk, and county administrator.**
6. **Review and update Crisis Management Plan.**
7. **Board completes *Excellence in Board Leadership Assessment*, and the *Board Leadership Module Year-End Summary* and forward to Area Director by January 1.**
8. **Work with the Board** to complete and submit the Board Leadership Modules Year-End Summary and Excellence in Board Leadership Assessment.
9. **An Extension Council Member Record (KSU 8-15) should be maintained** to track the terms of office of extension council members. An Executive Board Member and PDC Member Record (KSU 8-4) should be submitted to the Area Extension Office after the Extension Council Annual Meeting before the first of each year, or 10 days following the annual meeting. Extension District forms for member records are (KSU 9-4 and KSU 9-15).