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CHAPTER 1

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CHAPTER 1
LEGISLATION AND POLICIES

Revised October 1999

SECTION A - FEDERAL LAWS

A1. First Morrill Act

SEC. 1. First Morrill Act – Act of 1862 Donating Lands for Colleges of Agriculture and Mechanic Arts

AN ACT Donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be granted to the several States, for the purposes hereinafter mentioned, an amount of public land, to be apportioned to each State a quantity equal to thirty thousand acres for each Senator and Representative in Congress to which the States are respectively entitled by the apportionment under the census of eighteen hundred and sixty; Provided, That no mineral lands shall be selected or purchased; under the provision of this act.

SEC. 2. And be it further enacted, That the land aforesaid, after being surveyed shall be apportioned the several States in sections or subdivisions of sections, not less than one-quarter of a section; and whenever there are public lands in a State subject to sale at private entry at one dollar and twenty-five cents per acre, the quantity to which said State shall be entitled shall be selected from such lands within the limits of such State, and the Secretary of the Interior is hereby directed to issue to each of the States in which there is not the quantity of public lands subject to sale at private entry at one dollar and twenty-five cents per acre to which said State may be entitled under the provisions of this act land scrip to the amount in acres for the deficiency of its distributive share; said scrip to be sold by said States and the proceeds thereof applied to the uses and purposes prescribed in this act and for no other use or purpose whatsoever: Provided, That in no case shall any State to which land scrip may thus be issued be allowed to locate the same within the limits of any other State or of any Territory of the United States, but their assignees may thus locate said land scrip upon any of the unappropriated lands of the United States subject to sale at private entry at one dollar and twenty-five cents, or less per acre; And provided further, That not more than one million acres shall be located by such assignees in any one of the States: And provided further, That no such location shall be made before one year from the passage of this act.
SEC. 3. And be it further enacted, That all the expenses of management, superintendence, and taxes from date of selection of said lands, previous to their sales, and all expenses incurred in the management and disbursement of the moneys which may be received therefrom, shall be paid by the States to which they may belong, out of the treasury of said States, so that the entire proceeds of the sale of said lands shall be applied without any diminution whatever to the purposes hereinafter mentioned.

SEC. 4. (Original.) And be it further enacted, That all moneys derived from the sale of the lands aforesaid by the States to which the lands are apportioned, and from the sales of land scrip hereinbefore provided for, shall be invested in stocks of the United States or of the States, or some other safe stocks, yielding not less than five per centum upon the par value of said stocks; and that the moneys so invested shall constitute a perpetual fund, the capital of which shall remain forever undiminished (except so far as may be provided in section five of this act), and the interest of which shall be inviolably appropriated by each State which may take and claim the benefit of this act, to the endowment, support, and maintenance of at least one college where the leading object shall be, without excluding other scientific and classical studies, and including military tactics, to teach such branches of learning as are related to agriculture and the mechanic arts, in such manner as the legislatures of the States may respectively prescribe, in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions in life.

SEC. 4. (As amended Mar. 3, 1883.) That all moneys derived from the sale of lands aforesaid by the States to which lands are apportioned, and from the sales of land scrip hereinbefore provided for, shall be invested in stocks of the United States or of the States, or some other safe stocks; or the same may be invested by the States having no State stocks in any other manner after legislatures of such States shall have assented thereto and engaged that such funds shall yield not less than five per centum upon the amount so invested and that the principal thereof shall forever remain unimpaired: Provided, That the moneys so invested or loaned shall constitute a perpetual fund the capital of which shall remain forever undiminished (except so far as may be provided in Section 5 of this act) and the interest of which shall be inviolably appropriated, by each State which may take and claim the benefit of this act, to the endowment, support, and maintenance of at least one college where the leading object shall be, without excluding other scientific and classical studies, and including military tactics, to teach such branches of learning as are related to agriculture and the mechanic arts, in such manner as the legislatures of the States may respectively prescribe, in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions in life.
SEC. 5. And be it further enacted, That the grant of land and land scrip hereby authorized shall be made on the following conditions, to which, as well as to the provisions hereinbefore contained, the previous assent of the several States shall be signified by legislative acts:

First. If any portion of the fund invested, as provided by the foregoing section, or any portion of the interest thereon, shall, by any action or contingency, be dismissed or lost, it shall be replaced by the State to which it belongs, so that the capital of the fund shall remain forever undiminished; and the annual interest shall be regularly applied without diminution to the purposes mentioned in the fourth section of this act, except that a sum, not exceeding ten per centum upon the amount received by any State under the provisions of this act, may be expended for the purchase of lands for sites or experimental farms whenever authorized by the respective legislatures and States.

Second. No portion of said fund, nor the interest thereon, shall be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation, or repair of any building or buildings.

Third. Any State which may take and claim the benefit of the provisions of this act shall provide, within five years, at least not less than one college, as described in the fourth section of this act, or the grant to such State shall cease; and said State shall be bound to pay the United States the amount received of any lands previously sold and that the title to purchasers under the State shall be valid.

Fourth. An annual report shall be made regarding the progress of each college, recording any improvements and experiments made, with their cost and results, and such other matters, including State industrial and economical statistics, as may be supposed useful, one copy of which shall be transmitted by mail free, by each, to all the other colleges which may be endowed under the provisions of this act, and also one copy to the Secretary of the Interior.

Fifth. When lands shall be selected from those which have been raised to double the minimum price, in consequence of railroad grants, they shall be computed to the States at the maximum price and the number of acres proportionately diminished.

Sixth. No State while in a condition of rebellion or insurrection against the Government of the United States shall be entitled to the benefit of this act.

Seventh. No State shall be entitled to the benefits of this act unless it shall express its acceptance thereof by its legislature within two years from the date of its approval by the President.
SEC. 6. And be it further enacted, That land scrip issued under the provisions of this act shall not be subject to location until after the first day of January, one thousand eight hundred and sixty-three.

SEC. 7. And be it further enacted, That the land officers shall receive the same fees for locating land scrip issued under the provisions of this act as is now allowed for the location of military bounty land warrants under existing laws: Provided, That their maximum compensation shall not be thereby increased.

SEC. 8. And be it further enacted, That the governors of the several States to which scrip shall be issued under this act shall be required to report annually to Congress all sales made of such scrip until the whole shall be disposed of, the amount received for the same, and what appropriation has been made of the proceeds.

Approved, July 2, 1862 (12 Stat. L. 503).


Established in 1914, Cooperative Extension was designed as a partnership of the U.S. Department of Agriculture and the land-grant universities, which were authorized by the Federal Morrill Acts of 1862 and 1890. Legislation in the various States has enabled local governments or organized groups in the Nation’s counties to become a third legal partner in this educational endeavor. The congressional charge to Cooperative Extension through the Smith-Lever Act of 1914 is far ranging. Today, this educational system includes professionals in each of America’s 1862 land-grant universities (in the 50 states, Puerto Rico, the Virgin Islands, Guam, Northern Marianas, American Samoa, Micronesia, and the District of Columbia) and in the Tuskegee University and sixteen 1890 land-grant universities. The provisions of the Act, in effect as of November 18, 1990, are shown below.

SEC. 1 [7 U.S.C. 341]

In order to aid in diffusing among the people of the United States useful and practical information on subjects relating to agriculture, uses of solar energy with respect to agriculture, home economics, and rural energy and to encourage the application of the same, there may be continued or inaugurated in connection with the college or colleges in each State, Territory, or possession, now receiving, or which may hereafter receive, the benefits of the Act of Congress approved July second, eighteen hundred and sixty-two, entitled “An Act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts” (Twelfth Statutes at Large, page five hundred and three) and of the Act of Congress approved August thirtieth, eighteen hundred and ninety (Twenty-sixth Statutes at Large, page four hundred and seventeen and chapter eight hundred and forty-one), agricultural extension work shall be carried on in cooperation with the United States Department of Agriculture: Provided,
That in any State, Territory, or possession in which two or more such colleges have been or hereafter may be established, the appropriations hereinafter made to such State, Territory, or possession shall be administered by such college or colleges as the legislature of such State, Territory, or possession may direct. For the purposes of this Act, the term “solar energy” means energy derived from sources (other than fossil fuels) and technologies included in the Federal Non-Nuclear Energy Research and Development Act of 1974, as amended.

SEC. 2 [7 U.S.C. 342]

Cooperative agricultural extension work shall consist of the development of practical applications of research knowledge and giving of instruction and practical demonstrations of existing or improved practices or technologies in agriculture, uses of solar energy with respect to agriculture, home economics, and rural energy, and subjects relating thereto to persons not attending or resident in said colleges in the several communities, and imparting information on said subjects through demonstrations, publications, and otherwise and for the necessary printing and distribution of information in connection with the foregoing; and this work shall be carried on in such manner as may be mutually agreed upon by the Secretary of Agriculture and the State agricultural college or colleges or Territory or possession receiving the benefits of this Act.

SEC. 3 [7 U.S.C. 343]

(a) There are hereby authorized to be appropriated for the purposes of this Act such sums as Congress may from time to time determine to be necessary.

(b) (1) Out of such sums, each State and the Federal Extension Service shall be entitled to receive annually a sum of money equal to the sums available from Federal cooperative extension funds for the fiscal year 1962, and subject to the same requirements as to furnishing of equivalent sums by the State, except that amounts heretofore made available to the Secretary for allotment on the basis of special needs shall continue available for use on the same basis.

(2) There is authorized to be appropriated for the fiscal year ending June 30, 1971, and or each fiscal year thereafter, for payment to the Virgin Islands and Guam, $100,000 each, which sums shall be in addition to the sums appropriated for the several States of the United States and Puerto Rico under the provisions of this section. The amount paid by the Federal Government to the Virgin Islands and Guam pursuant to this paragraph shall not exceed during any fiscal year, except the fiscal years ending June 30, 1971, and June 30, 1972, when such amount may be used to pay the total cost of providing services pursuant to this Act, the amount available and budgeted for expenditure by the Virgin Islands and Guam for the purposes of this Act.

(3) There are authorized to be appropriated for the fiscal year ending June 30, 1996, and for each fiscal year thereafter, for payment on behalf of the 1994
Institutions (as defined in section 532 of the Equity in Educational Land-Grant Status Act of 1994), $5,000,000 for the purposes set forth in section 2. Such sums shall be in addition to the sums appropriated for the several States, Puerto Rico, the Virgin Islands, and Guam under the provisions of this section. Such sums shall be distributed on the basis of a competitive application process to be developed and implemented by the Secretary and paid by the Secretary to State institutions established in accordance with the provisions of the Act of July 2, 1862. (12 Stat. 503, chapter 130; 7 U.S.C. 301 et seq.) (commonly known as the First Morrill Act) (other than 1994 Institutions) and administered by such institutions through cooperative agreements with 1994 Institutions the States of the 1994 Institutions in accordance with regulations that the Secretary shall adopt.

(c) Any sums made available by the Congress for further development of cooperative extension work in addition to those referred to in subsection (b) of this section shall be distributed as follows:

(1) Four per centum of the sum so appropriated for each fiscal year shall be allotted to the Federal Extension Service for administration, technical, and other services, and for coordinating the extension work of the Department and the several States, Territories, and possessions.

(2) Of the remainder so appropriated for each fiscal year 20 per centum shall be paid to the several States in equal proportions, 40 per centum shall be paid to the several States in the proportion that the rural population of each bears to the total rural population of the several States as determined by the census, and the balance shall be paid to the several States in the proportion that the farm population of each bears to the total farm populations of the several States as determined by the census: Provided, That payments out of the additional appropriations for further development of extension work authorized herein may be made subject to the making available of such sums of public funds by the States from non-Federal funds for the maintenance of cooperative agricultural extension work provided for in this Act, as may be provided by the Congress at the time such additional appropriations are made: Provided further, That any appropriation made hereunder shall be allotted in the first and succeeding years on the basis of the decennial census current at the time such appropriation is first made, and as to any increase, on the basis of decennial census current at the time such increase is first appropriated.

(d) The Federal Extension Service shall receive such additional amounts as Congress shall determine for administration, technical, and other services and for coordinating the extension work of the Department and the several States, Territories, and possessions. A college or university eligible to receive funds under the Act of August 30, 1890 (7 U.S.C. 321 et seq.), including Tuskegee University, may apply for and receive directly from the Secretary of Agriculture:

(1) Amounts made available under this subsection after September 30, 1995,
to carry out programs or initiatives for which no funds were made available under this subsection for fiscal year 1995, or any previous fiscal year, as determined by the Secretary; and

(2) Amounts made available under this subsection after September 30, 1995, to carry out programs or initiatives funded under this subsection prior to that date that are in excess of the highest amount made available for the programs or initiatives under this subsection for fiscal year 1995, or any previous fiscal year, as determined by the Secretary.

(e) Insofar as the provisions of subsections (b) and (c) of this section, which require or permit Congress to require matching of Federal funds, apply to the Virgin Islands of the United States and Guam, such provisions shall be deemed to have been satisfied, for the fiscal years ending September 30, 1978, and September 30, 1979, only, if the amounts budgeted and available for expenditure by the Virgin Islands of the United States and Guam in such years equal the amounts budgeted and available for expenditure by the Virgin Islands of the United States and Guam in the fiscal year ending September 30, 1977.

(f) There shall be no matching requirement for funds made available pursuant to subsection (b)(3).

(g) (1) The Secretary of Agriculture may conduct educational, instructional, demonstration, and publication distribution programs through the Federal Extension Service and enter into cooperative agreements with private nonprofit and profit organizations and individuals to share the cost of such programs through contributions from private sources as provided in this subsection.

(2) The Secretary may receive contributions under this subsection from private sources for the purposes described in paragraph (1) and provide matching funds in an amount not greater than 50 percent of such contributions.

SEC. 4 [7 U.S.C. 344]

On or about the first day of October in each year after the passage of this Act, the Secretary of Agriculture shall ascertain as to each State whether it is entitled to receive its share of the annual appropriation for cooperative agricultural extension work under this Act and the amount which it is entitled to receive. Before the funds herein provided shall become available to any college for any fiscal year, plans for the work to be carried on under this Act shall be submitted by the proper officials of each college and approved by the Secretary of Agriculture. The Secretary shall ensure that each college seeking to receive funds under this Act has in place appropriate guidelines, as determined by the Secretary, to minimize actual or potential conflicts of interest among employees of such college whose salaries are funded in whole or in part with such funds. Such sums shall be paid in equal quarterly payments in or about July, October, January, and April of each
year to the treasurer or other officer of the State duly authorized by the laws of the State to receive the same, and such officer shall be required to report to the Secretary of Agriculture on or about the first day of April of each year, a detailed statement of the amount so received during the previous fiscal year and its disbursement, on forms prescribed by the Secretary of Agriculture.

SEC. 5 [7 U.S.C. 345]

If any portion of the moneys received by the designated officer of any State for the support and maintenance of cooperative agricultural extension work, as provided in this Act, shall by any action or contingency be diminished or lost or be misapplied, it shall be replaced by said State and until so replaced no subsequent appropriation shall be apportioned or paid to said State. No portion of said moneys shall be applied, directly or indirectly, to the purchase, erection, preservation, or repair of any building or buildings, or the purchase or rental of land or in college-course teaching, lectures in college, or any other purpose not specified in this Act. It shall be the duty of said colleges, annually, or on about the first day of January, to make to the Governor of the State in which it is located a full and detailed report of its operations in extension work as defined in this Act, including a detailed statement of receipts and expenditures from all sources for this purpose, a copy of which report shall be sent to the Secretary of Agriculture.

SEC. 6 [7 U.S.C. 346]

If the Secretary of Agriculture finds that a State is not entitled to receive its share of the annual appropriation, the facts and reasons therefore shall be report to the President, and the amount involved shall be kept separate in the Treasury until the expiration of the Congress next succeeding a session of the legislature of the State from which funds have been withheld in order that the State may, if it should so desire, appeal to Congress from the determination of the Secretary of Agriculture. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury.

SEC. 7 (Repealed) (Dealt with an annual report to Congress)

SEC. 8 [7 U.S.C. 347a]

(a) The Congress finds that there exists special circumstances in certain agricultural areas which cause such areas to be at a disadvantage insofar as agricultural development is concerned, which circumstances include the following: (1) there is concentration of farm families on farms either too small or too unproductive or both; (2) such farm operators because of limited productivity are unable to make adjustments and investments required to establish profitable operations; (3) the productive capacity of the existing farm unit does not permit profitable employment of available labor; (4) because of limited resources, many of these farm families are not able to make full use of current extension programs designed for families operating economic units nor are extension facilities adequate to provide the assistance needed to produce desirable results.
(b) In order to further the purposes of section 2 in such areas and to encourage complementary development essential to the welfare of such areas, there are hereby authorized to be appropriated such sums as the Congress from time to time shall determine to be necessary for payments to the States on the basis of special needs in such areas as determined by the Secretary of Agriculture.

(c) In determining that the area has such special need, the Secretary shall find that it has a substantial number of disadvantaged farms or farm families for one or more of the reasons heretofore enumerated. The Secretary shall make provisions for the assistance to be extended to include one or more of the following: (1) intensive on-the-farm educational assistance to the farm family in appraising and resolving its problems; (2) assistance and counseling to local groups in appraising resources for capability of improvements in agriculture or introduction of industry designed to supplement farm income; (3) cooperation with other agencies and groups in furnishing all possible information as to existing employment opportunities, particularly to farm families having under-employed workers; and (4) in cases where the farm families, after analysis of its opportunities and existing resources, finds it advisable to seek a new farming venture, the providing of information, advice, and counsel in connection with making such change.

(d) No more than 10 per centum of the sums available under this section shall be allotted to any one State. The Secretary shall use project proposals and plans of work submitted by the State Extension directors as a basis for determining the allocation of funds appropriated pursuant to this section.

(e) Sums appropriated pursuant to this section shall be in addition to, and not in substitution for, appropriations otherwise available under this Act. The amounts authorized to be appropriated pursuant to this section shall not exceed a sum in any year equal to 10 per centum of sums otherwise appropriated pursuant to this Act.

SEC. 9 [7 U.S.C. 348]

The Secretary of Agriculture is authorized to make such rules and regulations as may be necessary for carrying out the provisions of this Act.

SEC. 10 [7 U.S.C. 349]

The term “State” means the States of the Union, Puerto Rico, the Virgin Islands, and Guam.

A3. Agricultural Marketing Act of 1946 — Act of 1946 Providing for Further Research into Basic Laws and Principles Relating to Agriculture and to Improve and Facilitate the
Marketing and Distribution of Agricultural Products (Public Law 733, 79th Congress)

TITLE II

This title may be cited as the “Agricultural Marketing Act of 1946.”

SEC. 202. The Congress hereby declares that a sound, efficient, and privately operated system for distributing and marketing agricultural products is essential to a prosperous agriculture and is indispensable to the maintenance of full employment and to the welfare, prosperity, and health of the Nation. It is further declared to be the policy of Congress to promote through research, study, experimentation, and through cooperation among Federal and State agencies, farm organizations, and private industry a scientific approach to the problems of marketing, transportation, and distribution of agricultural products similar to the scientific methods which have been utilized so successfully during the past eighty-four years in connection with the production of agricultural products so that such products capable of being produced in abundance may be marketed in an orderly manner and efficiently distributed. In order to obtain these objectives, it is the intent of Congress to provide for (1) continuous research to improve the marketing, handling, storage, processing, transportation, and distribution of agricultural products; (2) cooperation among Federal and State agencies, producers, industry organizations, and others in the development and effectuation of research and marketing programs to improve the distribution processes; and (3) integrated administration of all laws enacted by Congress to aid the distribution of agricultural products through research, market aids and services, and regulatory activities, to the end that marketing methods and facilities may be improved, that distribution costs may be narrowed, that dietary and nutritional standards may be improved, that new and wider markets for American agricultural products may be developed, both in the United States and in other countries, with a view to making it possible for the full production of American farms to be disposed of usefully, economically, profitably, and in an orderly manner. In effectuation the purposes of this title, maximum use shall be made of existing research facilities owned or controlled by the Federal Government or by State agricultural experiment stations and of the facilities of the Federal and State extension services. To the maximum extent practicable marketing research work done hereunder in cooperation with the State shall be done in cooperation with the State agricultural experiment stations; marketing educational and demonstrational work done hereunder in cooperation with the States shall be done in cooperation with the State agricultural extension service; market information, inspection, regulatory work and other marketing service done hereunder in cooperation with the State agencies shall be done in cooperation with the State departments of agriculture, and State bureaus and departments of markets.

SEC. 203 The Secretary of Agriculture is directed and authorized:

(a) To conduct, assist, and foster research, investigation, and experimentation to
determine the best methods of processing, preparation for marketing, packaging, handling, transporting, storing, distribution, and marketing agricultural products. Provided, That the results of such research shall be made available to the public for the purpose of expanding the use of American agricultural products in such manner as the Secretary of Agriculture may determine.

(b) To determine costs of marketing agricultural products in their various forms and through the various channels and to foster and assist in the development and establishment of more efficient marketing methods (including analyses of methods and proposed methods), practices, and facilities, for the purpose of bringing about more efficient and orderly marketing, and reducing the price spread between the producer and the consumer.

(c) To develop and improve standards of quality, condition, quantity, grade, and packaging, and recommend and demonstrate such standards in order to encourage uniformity and consistency in commercial practices.

(d) To conduct, assist, foster, and direct studies and informational programs designed to eliminate artificial barriers to the free movement of agricultural products.

(e) To foster and assist in the development of new or expanded markets (domestic and foreign) and new and expanded uses and in the moving of larger quantities of agricultural products through the private marketing system to consumers in the United States and abroad.

(f) To conduct and cooperate in consumer education for the more effective utilization and greater consumption of agricultural products: Provided, That no money appropriated under the authority of this Act shall be used to pay for newspaper or periodical advertising space or radio time in carrying out the purposes of this section and Section 203 (e).

(g) To collect and disseminate marketing information, including adequate outlook information on a market-area basis, for the purpose of anticipating and meeting consumer requirements, aiding in the maintenance of farm income, and bringing about a balance between production and utilization of agricultural products.

(h) To inspect, certify, and identify the class, quality, quantity, and condition of agricultural products when shipped or received in interstate commerce, under such rules and regulations the Secretary of Agriculture may prescribe, including assessment and collection of such fees as will be reasonable and as nearly as may be to cover the cost of the service rendered, to the end that agricultural products may be marketed at the best advantage, that trading may be facilitated and that consumers may be able to obtain the quality products which they desire, except that no person shall be required to use the service authorized by this subsection. Any official certificate issued under the authority of this subsection shall be received by all officers and all courts of the United States as prima facie evidence
of the truth of the statement therein contained.

(i) To determine the needs and develop or assist in the development of plans for efficient facilities and methods of operating such facilities for the proper assembly, processing, transportation, storage, distribution, and handling of agricultural products.

(j) To assist in improving transportation services and facilities and in obtaining equitable and reasonable transportation rates and services and adequate transportation facilities for agricultural products and farm supplies by making complaint or petition to the Interstate Commerce Commission, the Maritime Commission, the Civil Aeronautics Board, or other Federal or State transportation regulatory body with respect to rates, charges, tariffs, practices, and services, or by working directly with individual carriers or groups of carriers.

(k) To collect, tabulate, and disseminate statistics on marketing agricultural products, including but not restricted to statistics on market supplies, storage stocks, quantity, quality, and condition of such products in various positions in the marketing channel, utilization of such products, and shipments and unloads thereof.

(l) To develop and promulgate, for the use and at the request of any Federal agency or State, procurement standards and specifications for agricultural products, and submit such standards and specifications to such agency or State for use or adoption for procurement purposes.

(m) To conduct, assist, encourage, and promote research, investigation, and experimentation to determine the most efficient and practical means, methods, and processes for the handling, storing, preserving, protecting, processing, and distributing of agricultural commodities to the end that such commodities may be marketed in an orderly manner and to the best interest of the producers thereof.

(n) To conduct such other research and services and to perform such other activities as will facilitate the marketing, distribution, processing, and utilization of agricultural products through commercial channels.

SEC. 204

(a) In order to conduct research and service work in connection with the preparation for marketing, processing, packaging, handling, storing, transporting, distribution, and marketing of agricultural products as authorized by this title, there is hereby authorized to be appropriated the following sums:

1) $2,500,000 for the fiscal year ending June 30, 1947, and each subsequent fiscal year.

2) An additional $2,500,000 for the fiscal year ending June 30, 1949, and each subsequent fiscal year.
(3) An additional $5,000,000 for the fiscal year ending June 30, 1950, and each subsequent fiscal year.
(4) An additional $5,000,000 for the fiscal year ending June 30, 1951, and each subsequent fiscal year.
(5) In addition to the foregoing, such additional funds beginning with the fiscal year ending June 30, 1952, and thereafter, as the Congress may deem necessary.

Such sums appropriated in pursuance of this title shall be in addition to, and not in substitution for, sums appropriated or otherwise made available to the Department of Agriculture.

(b) The Secretary of Agriculture is authorized to make available from such funds such sums as he may deem appropriate for allotment to State departments of agriculture, State bureaus and departments of markets, State agricultural experiment stations, and other appropriate State agencies for cooperative projects in marketing service and in marketing research to effectuate the purposes of Title II of this Act: Provided, That no such allotment and no payment under any such allotment shall be made for any fiscal year to any State agency in excess of the amount which such State agency makes available out of its own funds for such research. The funds which State agencies are required to make available in order to qualify for such an allotment shall be in addition to any funds now available to such agencies for marketing services and for marketing research. The allotments authorized under this section shall be made to the agency or agencies best equipped and qualified to conduct the specific project to be undertaken. Such allotments shall be covered by cooperative agreements between the Secretary of Agriculture and the cooperating agency and shall include appropriate provisions for preventing duplications or overlapping of work within the State or States cooperating. Should duplication or overlapping occur subsequent to approval of a cooperative project or allotment of funds, the Secretary of Agriculture is authorized and directed to withhold unexpended balances on such projects notwithstanding the price approval thereof.

SEC. 205

(a) In carrying out the provisions of Title II of this Act, the Secretary of Agriculture may cooperate with other branches of the Government, State agencies, private research organizations, purchasing and consuming organizations, boards of trade, chambers of commerce, other associations of business or trade organizations, transportation and storage agencies and organizations, or other persons or corporations engaged in the production, transportation, storing, processing, marketing and distribution of agricultural products whether operating in one or more jurisdictions. The Secretary of Agriculture shall have authority to enter into contracts and agreements under the terms of regulations promulgated by him with States and agencies of States, private firms, institutions, and individuals for the purpose of conducting research and service work, making and compiling reports and surveys, and carrying out other functions relating thereto when in his
judgment the services or functions to be performed will be carried out more effectively, more rapidly, or at less cost than if performed by the Department of Agriculture.

Contracts hereunder may be made for work to be performed within a period not more than four years from the date of any such contract, and advance, progress, or other payments may be made. The provisions of section 3648 (31 U.S.C., sec. 529) and section 3709 (41 U.S.C., sec. 5) of the Revised Statutes shall not be applicable to contracts or agreements made under the authority of this section. Any unexpended balances of appropriations obligated by contracts as authorized by this section may, notwithstanding the provisions of section 5 of the Act of June 20, 1874, as amended (31 U.S.C., sec. 713), remain upon the books of the Treasury for not more than five fiscal years before being carried to the surplus fund and covered into the Treasury. Any contract made pursuant to this section shall contain requirements making the result of such research and investigations available to the public by such means as the Secretary of Agriculture shall determine.

(b) The Secretary of Agriculture shall promulgate such orders, rules, and regulations as he deems necessary to carry out the provisions of this title. In his annual report to Congress he shall include a complete statement of research work being performed under contracts or cooperative agreements under this title, showing the names of the agencies cooperating and the amounts expended thereon, segregated by Federal and non-federal funds.

SEC. 206

In order to facilitate administration and to increase the effectiveness of the marketing research, service, and regulatory work of the Department of Agriculture to the fullest extent practicable, the Secretary of Agriculture is authorized, notwithstanding any other provisions of law, to transfer, group, coordinate, and consolidate the functions, powers, duties and authorities of each and every agency, division, bureau, service, section, or other administrative unit in the Department of Agriculture primarily concerned with research, service, or regulatory activities in connection with the marketing, transportation, storage, processing, distribution of, or service or regulatory activities in connection with the utilization of agriculture products into a single administrative agency. In making such changes as may be necessary to carry out effectively the purpose of this title, the records, property, personnel, and funds of such agencies, divisions, bureaus, services, sections, or other administrative units in the Department of Agriculture affected thereby are authorized to be transferred to and used by such administrative agency to which the transfer may be made, but such unexpended balances of appropriations so transferred shall be used only for the purposes for which such appropriations were made.

SEC. 207
When used in this title, the term “agricultural products” includes agricultural, horticultural, viticultural, and dairy products, livestock and poultry, bees, forest products, fish and shellfish, and any and all products raised or produced on farms and any processed or manufactured product thereof.

SEC. 208

The Secretary of Agriculture shall have the power to appoint, remove and fix, in accordance with existing law, the compensation of such officers and employees, and to make such expenditures as he deems necessary, including expenditures for rent outside the District of Columbia, travel, supplies, books, equipment, and such other expenditures as may be necessary to the administration of this title: Provided, That the Secretary of Agriculture may appoint and fix the compensation of any technically qualified person, firm or organization by contract or otherwise on a temporary basis and for a term not to exceed six months in any fiscal year to perform research, inspection, classification, technical, or other special services, without regard to the civil service laws or the Classification Act of 1923, as amended.

TITLE III

SEC. 301

In order to aid in implementing the research and service work authorized under Titles I and II of this Act, and to assist in obtaining the fullest cooperation among Federal and State agencies, producers, farm organizations, and private industry, in the development of and in effectuating such research and service programs, and in order to secure the greatest benefit from the expenditure of funds, the Secretary of Agriculture shall establish a national advisory committee. The functions of such advisory committee shall be to consult with the Secretary of Agriculture and other appropriate officials of the Department of Agriculture, to make recommendations relative to research and service work authorized by this Act, and to assist in obtaining the cooperation of producers, farm organizations, industry groups, and Federal and State agencies in the furtherance of such research and service programs. The chairman of the committee shall be the Secretary of Agriculture or such other official of the Department of Agriculture as he shall designate. The committee shall consist of eleven members, six of whom shall be representatives of producers or their organizations. The committee shall meet at least once each quarter and at such other times as are deemed necessary. Members of the Committee may not appoint alternates to serve in their stead. Committee members other than the chairman shall not be deemed to be employees of the United States and are not entitled to compensation, but the Secretary of Agriculture is authorized to allow their traveling and subsistence expenses necessary in connection with their attendance at meetings called by him for the purposes of this section.

SEC. 302

In the furtherance of the research and service work authorized by this Act, the Secretary
of Agriculture may, in addition to the national advisory committee, establish appropriate committees, including representatives of producers, industry, government, and science, to assist in effectuating specific research and service programs.


SEC. 2

(a) Congress finds and declares that—

(1) most of the Nation’s productive forest land is in private, State and local governmental ownership, and the Nation’s capacity to produce renewable forest resources is significantly dependent on these non-Federal forest lands;

(2) adequate supplies of timber and other forest resources are essential to the Nation, and adequate supplies are dependent upon efficient methods for establishing, managing, and harvesting trees and processing, marketing, and using wood and wood products;

(3) managed forest lands provide habitats for fish and wildlife, as well as aesthetics, outdoor recreation opportunities, and other forest resources;

(4) insects and diseases affecting trees occur and sometimes create emergency conditions on all land, whether Federal or non-Federal, and efforts to prevent and control such insects and diseases often require coordinated action by both Federal and non-Federal land managers;

(5) fires in rural areas threaten human lives, property, and forest and other resources, and Federal-State cooperation in forest fire protection has proven effective and valuable;

(6) trees and forests are of great environmental and economic value to urban areas; and

(7) managed forests contribute to improving the quality, quantity, and timing of water yields, which are of broad benefit to society.

(b) The purpose of this Act is to authorize the Secretary of Agriculture (hereinafter in this Act referred to as the “Secretary”), with respect to non-Federal forest lands, to assist in —

(1) the advancement of forest resources management;

(2) the encouragement of the production of timber;
(3) the prevention and control of insects and diseases affecting trees and forests;

(4) the prevention and control of rural fires;

(5) the efficient utilization of wood and wood residues, including the recycling of wood fiber;

(6) the improvement and maintenance of fish and wildlife habitat; and

(7) the planning and conduct of urban forestry programs.

(c) It is in the national interest for the Secretary to work through and in cooperation with State foresters or equivalent State officials in implementing Federal programs affecting non-Federal forest lands.

(d) This Act shall be deemed to complement the policies and direction set forth in the Forest and Rangeland Renewable Resources Planning Act of 1974.


SEC. 2 Congress finds that—

(a) The extension program of the Department of Agriculture and the extension activities of each State provide useful and productive educational programs for private forest and range landowners and processors and consumptive and nonconsumptive users of forest and rangeland renewable resources, and these educational programs complement research and assistance programs conducted by the Department of Agriculture;

(b) to meet national goals, it is essential that all forest and rangeland renewable resources (hereinafter in this Act referred to as “renewable resources”), including fish and wildlife, forage, outdoor recreation opportunities, timber, and water be fully considered in designing educational programs for landowners, processors, and users;

(c) more efficient utilization and marketing of renewable resources extend available supplies of such resources, provide products to consumers at prices less than they would otherwise be, and promote reasonable returns on the investments of landowners, processors, and users;

(d) trees and forests in urban areas improve the aesthetic quality, reduce noise, filter impurities from the air and add oxygen to it, save energy by moderating
temperature extremes, control wind and water erosion, and provide habitat for wildlife; and

(e) trees and shrubs used as shelterbelts protect farm lands from wind and water erosion, promote moisture accumulation in the soil, and provide habitat for wildlife.

TYPES OF PROGRAMS; ELIGIBLE COLLEGES AND UNIVERSITIES

SEC. 3

(a) The Secretary of Agriculture (hereinafter in this Act referred as to the “Secretary”), under conditions the Secretary may prescribe and in cooperation with the State directors of cooperative extension service programs and eligible colleges and universities, shall—

(1) provide educational programs that enable individuals to recognize, analyze, and resolve problems dealing with renewable resources, including forest- and range-based outdoor recreation opportunities, trees and forests in urban areas, and trees and shrubs in shelterbelts;

(2) use educational programs to disseminate the results of research on renewable resources;

(3) conduct educational programs that transfer the best available technology to those involved in the management and protection of forests and rangelands and the processing and use of their associated renewable resources;

(4) develop and implement educational programs that give special attention to the educational needs of small, private non-industrial forest landowners;

(5) develop and implement educational programs in range and fish and wildlife management;

(6) assist in providing continuing education programs for professionally trained individuals in fish and wildlife, forest, range, and watershed management and related fields;

(7) help forest and range landowners in securing technical and financial assistance to bring appropriate expertise to bear on their problems; and

(8) help identify areas of needed research regarding renewable resources.

(b) As used in this Act, the term “eligible colleges and universities” means colleges and universities eligible to be supported and maintained, in whole or in part, with funds made available under the provisions of the Act of July 2, 1862 (12 Stat. 503-

(c) In implementing this section, all appropriate educational methods may be used, including, but not limited to, meetings, short courses, workshops, tours, demonstrations, publications, news releases, and radio and television programs.

STATE RENEWABLE RESOURCES EXTENSION PROGRAMS

SEC. 4

(a) The State director of cooperative extension programs (hereinafter in this Act referred to as the “State director”) and the administrative heads of extension for eligible colleges and universities in each State shall jointly develop, by mutual agreement, a single comprehensive and coordinated renewable resources extension program in which the role of each college and university is well-defined. In meeting this responsibility, the State director and the administrative heads of extension for eligible colleges and universities shall consult and seek agreement with the administrative technical representatives and the forest representatives provided for by the Secretary in implementation of the Act of October 10, 1962 (76 Stat. 806-807, as amended: 16 U.S.C. 582a, 582a-1 — 582a-7), in the State. Each State’s renewable resources extension program shall be submitted to the Secretary annually. The National Agricultural Research and Extension Users Advisory Board established under section 1408 of the Food and Agriculture Act of 1977 shall review and make recommendations to the Secretary pertaining to programs conducted under this Act.

(b) The State director and the administrative heads of extension for eligible colleges and universities in each State shall encourage close cooperation between extension staffs at the county and State levels, and State and Federal research organizations dealing with renewable resources, State and Federal agencies that manage forests and rangelands and their associated renewable resources, State and Federal agencies that have responsibilities associated with the processing or use of renewable resources, and other agencies or organizations the State director and administrative heads of extension deem appropriate.

(c) Each State renewable resources extension program shall be administered and coordinated by the State director, except that, in States having colleges eligible to receive funds under the Act of August 30, 1890 (26 Stat. 417-419, as amended; 7 U.S.C. 321-326,328), including Tuskegee Institute, the State renewable resources extension program shall be administered by the State director and the administrative head or heads of extension for the college or colleges eligible to receive such funds.
(d) In meeting the provisions of this section, each State director and administrative heads of extension for eligible colleges and universities shall appoint and use one or more advisory committees comprised of forest and range landowners, professionally trained individuals in fish and wildlife, forest, range, and watershed management, and related fields, as appropriate, and other suitable persons.

(e) For the purposes of this Act, the term “State” means any one of the fifty States, the Commonwealth of Puerto Rico, Guam, the District of Columbia, and the Virgin Islands of the United States.

NATIONAL RENEWABLE RESOURCES EXTENSION PROGRAM

SEC. 5

(a) The Secretary shall prepare a five-year plan for implementing this Act, which is to be called the “Renewable Resources Extension Program” and shall submit such plan to Congress no later than the last day of the first half of the fiscal year ending September 30, 1980, and the last day of the first half of each fifth fiscal year thereafter. The Renewable Resources Extension Program shall provide national emphasis and direction as well as guidance to State directors and administrative heads of extension for eligible colleges and universities in the development of their respective State renewable resources extension programs, which are to be appropriate in terms of the conditions, needs, and opportunities in each State. The Renewable Resources Extension Program shall contain, but not be limited to, brief outlines of general extension programs for fish and wildlife management (for both game and nongame species), range management, timber management (including brief outlines of general extension programs for timber utilization, timber harvesting, timber marketing, wood utilization, and wood products marketing), and watershed management (giving special attention to water quality protection), as well as brief outlines of general extension programs for recognition and enhancement of forest- and range-based outdoor recreation opportunities, for planting and management of trees and forests in urban areas, and for planting and management of trees and shrubs in shelterbelts.

(b) In preparing the Renewable Resources Extension Program, the Secretary shall take into account the respective capabilities of private forests and rangelands for yielding renewable resources and the relative needs for such resources identified in the periodic Renewable Resource Assessment provided for in Section 3 of the Forest and Rangeland Renewable Resources Planning Act of 1974 and the periodic appraisal of land and water resources provided for in Section 5 of the Soil and Water Resources Conservation Act of 1977.

(c) To provide information that will aid Congress in its oversight responsibilities and to provide accountability in implementing this Act, the Secretary shall prepare an annual report, which shall be furnished to Congress at the time of submission of each annual fiscal budget, beginning with the annual, fiscal budget for the fiscal year ending September 30, 1981. The annual report shall set forth
accomplishments of the Renewable Resources Extension programs, its strengths and weaknesses, recommendations for improvement, and costs of program administration, each with respect to the preceding fiscal year.

APPROPRIATIONS AND AUTHORIZATION

SEC. 6

There are hereby authorized to be appropriated to implement this Act $15,000,000 for the fiscal year ending September 30, 1979, and $15,000,000 for each of the next nine fiscal years. Generally, states shall be eligible for funds appropriated under this Act according to the respective capabilities of their private forests and rangelands for yielding renewable resources and relative needs for such resources identified in the periodic Renewable Resource Assessment provided for in section 3 of the Forest and Rangeland Renewable Resources Planning Act of 1974 and the periodic appraisal of land and water resources provided for in section 5 of the Soil and Water Resources Conservation Act of 1977.

REGULATIONS AND COORDINATION

SEC. 7

The Secretary is authorized to issue such rules and regulations as the Secretary deems necessary to implement the provisions of this Act and to coordinate this Act with title XIV of the Food and Agriculture Act of 1977.

EFFECTIVE DATES

SEC. 8

The provisions of this Act shall be effective for the period beginning October 1, 1978, and ending September 30, 1988.

Approved June 30, 1978

A6. Renewable Resources Extension Act Amendments of 1987 (PL 100-231)

SEC. 2. EXTENSION

The Renewable Resources Extension Act of 1978 (16 U.S.C. 1600 note) is amended—
(1) in section 6 (16 U.S.C. 1675) by striking out the first sentence and inserting in lieu thereof the following: “There are authorized to be appropriated to implement this Act $15,000,000 for the fiscal year ending September 30, 1988, and $15,000,000 for each of the next twelve fiscal years”; and

SEC. 3. PROGRAM DEVELOPMENT AND EVALUATION

Section 5 of the Renewable Resources Extension Act of 1978 (16 U.S.C. 1674) is amended—

(1) in subsection (a) by striking out “Congress” and inserting in lieu thereof the following: “the Committee on Agriculture of the House of Representatives and the Committee on Agriculture, Nutrition, and Forestry of the Senate”; and

(2) by adding at the end thereof the following new subsection:

“(d) To assist Congress and the public in evaluating the Renewable Resources Extension Program, the program shall include a review of activities undertaken in response to the preceding five-year plan and an evaluation of the progress made toward accomplishing the goals and objectives set forth in such preceding plan. Such review and evaluation shall be displayed in the program, for the Nation as a whole, and for each State.”


SEC. 5A. EXPANDED PROGRAMS

(a) IN GENERAL—The Secretary, acting through the Extension Service and the State cooperative extension services, and in consultation with State foresters or equivalent State officials, school boards, and universities, shall expand forestry and natural resources education programs conducted under this Act for private forest owners and managers, public officials, youth, and the general public, and shall include guidelines for the transfer of technology.

(b) ACTIVITIES—

“(1) IN GENERAL—In expanding the programs conducted under this Act, the Secretary shall ensure that activities are undertaken to promote policies and practices that enhance the health, vitality, productivity, economic value, and environmental attributes of the forest lands of the United States.

“(2) TYPES—The activities referred to in paragraph (1) shall include—

“(A) demonstrating and teaching landowners and forest managers the concepts of multiple-use and sustainable natural resource management;

“(B) conducting comprehensive environmental education programs that assist citizens to participate in environmentally positive activities such as tree planting, recycling, erosion prevention, and waste management; and

“(C) educational programs and materials that will improve the capacity of schools, local governments and resource agencies to deliver forestry and natural resources information to young people, environmentally concerned
citizens, and action groups.”

(c) PROGRAM AUTHORIZATIONS—Section 3(a) of such Act 16 U.S.C. 1672(a)) is amended—

1) in paragraph (7), by striking “and” at the end thereof;
2) in paragraph (8), by striking the period and inserting “; and”; and
3) by adding at the end thereof the following new paragraph:

“(9) conduct a comprehensive natural resource and environmental education program for landowners and managers, public officials, and the public, with particular emphasis on youth.”

(d) EXTENSION PROGRAM PLAN—Section 5(a) of such Act (16 U.S.C. 1674(a)) is amended by inserting before the period at the end thereof the following: “, and give special attention to water quality protection and natural resource and environmental education for landowners and managers, public officials, and the public.”

SEC. 1219. URBAN AND COMMUNITY FORESTRY ASSISTANCE

(b) AMENDMENT TO RENEWABLE RESOURCES EXTENSION ACT

1) PROMOTION OF PUBLIC UNDERSTANDING—Section 3(a) of the Renewable Resources Extension Act of 1978 (16 U.S.C. 1672(a)) is amended—

A) by striking “and” at the end of paragraph (7);
B) by striking the period at the end of paragraph (8) and inserting “; and”; and
C) by adding at the end the following new paragraph:

“(9) in cooperation with State foresters or equivalent State officials, promote public understanding of the energy conservation, economic, social, environmental, and psychological values of trees and open space in urban and community area environments and expand knowledge of the ecological relationships and benefits of trees and related resources in urban and community environments.”

2) URBAN AND COMMUNITY FORESTRY—Section 5(a) of the Renewable Resources Extension Act of 1978 (16 U.S.C. 1674(a)) is amended in the final sentence by striking “for planting and management of trees and forests in urban areas,” and inserting “for urban and community forestry activities.”

SECTION B - STATE LAWS

B1. Kansas County Extension Council Law
Sections 2-608 through 6-622,
Kansas Statutes Annotated as Amended, 1991
2-608. Compensation of extension agents; contribution from federal and state funds. If a county extension council has been organized as specified in K.S.A. 2-611 and amendments thereto or an extension district has been established under K.S.A. 2-623 and amendments thereto, for the purpose of giving instruction in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives to the people of the county or extension district, as the case may be, through practical demonstrations, meetings, publications, and otherwise, and the employment of an extension agent or agents to prosecute such instructions, the Kansas State University of Agriculture and Applied Science shall contribute from federal and state funds granted for cooperative extension work an amount of not less than $1,500, as far as such funds are available, towards the salary of each extension agent employed.

2-609. Same; conditions; limitation regarding additional agents.
(a) Before allocations of funds are made by the director of extension of Kansas State University of Agriculture and Applied Science pursuant to K.S.A. 2-608 and amendments thereto, the county extension council shall present to the director of extension and to the board of county commissioners of its county, a list of members of the extension council and of its executive board and the officers of the governing body, with the statement signed by the chairperson of the board certifying that these members and officers have been duly elected as specified in K.S.A. 2-611 and amendments thereto.

(b) Before allocations of funds are made by the director of extension of Kansas State University of Agriculture and Applied Science pursuant to K.S.A. 2-608 and amendments thereto, the governing body of the extension district shall present to the director of extension a list of members of the governing body of the extension district and the officers of the governing body, with the statement signed by the chairperson of the governing body certifying that these members and officers have been duly elected as specified in K.S.A. 2-624 and amendments thereto.

(c) No allocation of funds shall be made by the director of extension of Kansas State University of Agriculture and Applied Science pursuant to K.S.A. 2-608 and amendments thereto for funding for any additional extension agent for the county extension council of any county which currently employs four or more extension agents, unless funds have been allocated by the director of extension for an additional extension agent
for each county extension council of each county which currently employs less than two extension agents and which requests funds for an additional extension agent.

2-610. County appropriations; budgets, approval; tax levies, use of proceeds. (a) On or before July 15 each year, the executive board of the county extension council shall file with the county commissioners in the office of the county clerk:

(1) A list of current members of the county extension council and its executive board; (2) a certification of election of officers as provided in Subsection (c) of Supp. 2-611, and amendments thereto; (3) a certification by the director of extension of Kansas State University of Agriculture and Applied Science that the county extension council is properly functioning and entitled to receive the appropriations provided by law; and (4) a proposed budget in cooperation with the director of extension of Kansas State University of Agriculture and Applied Science for the ensuing calendar year.

(b) If the commission does not approve the proposed budget within 10 days after receipt thereof, it shall return the budget to the board. Upon receipt of the returned budget, the board shall consider amendments or modifications and may consult with the commission concerning the budget. Within 10 days after receipt of the returned budget, the board shall resubmit its proposed budget, with or without amendment or modification, to the commission. Within 10 days after resubmission of the proposed budget, the commission shall approve, or amend or modify and approve as amended or modified, such proposed budget. The commission shall adopt the proposed budget as approved and shall make the same a part of the regular county budget. The board of county commissioners shall make an appropriation and certify to the county clerk the amount of tax necessary to be levied on all tangible taxable property of the county sufficient to provide a program of county extension work and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, which levy shall not exceed the limitation prescribed by K.S.A. 79-1947, and amendments thereto.

2-611. County extension councils; election of members; meetings; development of programs; election, term of office, oath, powers and duties of executive board; bond of treasurer; expiration of terms; qualification of members. (a) Except as
otherwise provided in this section, the citizens of voting age residing in each of the county commissioner districts in each county in this state are qualified to participate in the meeting which shall be held in each such district in each year not earlier than September 1, and at least 10 days before the annual meeting of the county extension council upon a date and at a time and place determined and fixed by the executive board of the county extension council and shall elect annually from among their number four members of the county extension council. In Leavenworth county, such election shall be held at the time of the annual Leavenworth county fair. Of the four members, one shall be elected to represent agriculture and shall be actively engaged in agricultural pursuits, one shall be elected to represent home economics work, one shall be elected to represent 4-H club and youth work, and one shall be elected to represent educational programs in economic development initiatives. The county extension council executive board members of each county may choose to hold a countywide election meeting in lieu of holding a meeting in each district. Prior to adjournment of the countywide meeting the citizens of each county commissioner district shall separate into groups for the purpose of electing the county extension council members who shall represent the district on the county extension council. The countywide meeting shall be subject to the same conditions herein above provided for county commissioner district election meetings.

(b) The executive board of the county extension council, as provided for in Subsection (f), may choose, as an alternate method of electing county extension council members, to mail a ballot to each citizen of voting age residing in the county at least three weeks before the annual meeting of the county extension council. The ballots shall contain the names and resident addresses of all persons who are candidates for county extension council membership. The incumbent county extension council members shall select not less than two persons as candidates for each position to be filled. After the ballot has been marked, each voter shall mail or otherwise transmit the ballot to the county extension office of the county at least seven days prior to the annual meeting of the county extension council.

(c) In any county having three county commissioner districts, the citizens may elect county extension council members at large or by county commissioner district as determined by the executive board of the county extension council for the county. In any
county having other than three county commissioner districts, the citizens shall elect county extension council members at large. A county extension council elected at large shall also have a total elected membership of 24, with six members elected to represent agriculture who shall be actively engaged in agricultural pursuits, with six members elected to represent home economics, six members elected to represented 4-H club and youth work, and six members elected to represent educational programs in economic development initiatives. When county extension council members are elected at large, 12 shall be elected annually, three of whom shall represent agriculture, three of whom shall represent home economics, three of whom shall represent 4-H club and youth work, and three of whom shall represent educational programs in economic development initiatives. County extension council members elected at large shall serve under the same conditions as county extension council members elected by county commissioner districts, except the provision that three members of the executive board shall be elected from each county commissioner district shall not apply.

(d) The 24 members so elected in the three county commissioner districts, or at large, in any county shall constitute and be the county extension council, and it shall be the duty of the council to plan the educational extension programs of the county.

(e) At the annual meeting of the county extension council, the council members elected to represent agricultural pursuits, home economics work, 4-H club and youth work or educational programs in economic development initiatives, may meet separately and elect a group chairperson. Each group shall meet as necessary for the purpose of developing educational program plans on extension work in agricultural pursuits, in home economics work, in 4-H club and youth work, or economic development initiatives. All program plans shall be subject to final approval by the executive board of the county extension council.

(f) The county extension council shall meet annually not earlier than October 1, and not later than December 20, and shall elect from among its own members an executive board consisting of a chairperson, a vice-chairperson, a secretary and a treasurer and five additional members. The date, time and place of the annual meeting shall be determined and fixed by the executive board. No more than three members of the executive board shall be elected from any county commissioner district, and at least one member shall be elected from each county extension council member group namely, agricultural pursuits, home economics, 4-H club and youth
work, and educational programs in economic development initiatives. The executive board of the county extension council is authorized to transact all business of the council, shall have control of all the property of the council, and may employ and fix the compensation of such persons as are necessary for the conduct of the business of the council, except as herein otherwise expressly provided.

(g) Members of the county extension council and of the executive board shall receive no compensation for their services as members of the council or of the executive board. The members of the executive board, after their election and prior to entering upon the duties of their respective offices, shall take and sign the usual oath of public officers and the same shall be filed in the office of the county clerk.

(h) (1) The treasurer of the executive board after election as treasurer and before entering upon the duties of the office as treasurer shall execute to the council a corporate surety bond, of 100% of the amount as nearly as can be ascertained that shall be in the treasurer’s hands at any one time. All the bonds shall be conditioned to the faithful discharge of the duties of the office of treasurer. The amount and sufficiency of all bonds shall be determined by the county clerk, and upon the county clerk’s approval endorsed on the bond, shall be filed with the county clerk, who shall immediately notify the secretary of the executive board and the county treasurer of the approval and filing. The cost of any corporate surety bond so furnished shall be paid by the executive board. In the event of the breach of any condition thereof, the chairperson of the executive board shall, and if the chairperson does not, any member of the county may, cause a suit to be commenced thereon in the member’s own name for the benefit of the council, in which suit it shall not be necessary to include the treasurer as a party to the suit and the money collected shall be applied to the use of the council, as the same should have been applied by the treasurer.

(2) Public notices of each annual election meeting or mail ballot election for county commissioner districts or at large, and the annual meeting of the county extension council provided for in this section shall be published once at least one week but not more than three weeks prior to the date fixed for such election or annual council meeting in a newspaper having general circulation in the county. The executive board shall call each of the annual election meetings and the annual meeting of the extension council and shall cause the notices of meetings to be
published as herein required. The notices shall state the date, time and place of the meeting. The cost of publishing the notices shall be paid by the executive board of the county extension council.

(3) The elected officers and the members of the executive board shall hold office for one year and until their successors are elected and qualify. Vacancies in the membership of the executive board shall be filled for the unexpired term from the remaining members of the county extension council by the executive board. Vacancies among the officers of the executive board shall be filled for the unexpired term by election from the members of the executive board. Each year not earlier than January 2, and not later than January 15, the retiring executive board shall meet with the newly-elected executive board at a time and place designated by the chairperson of the retiring executive board. At the meeting the retiring executive board shall conclude all business of the past year and pay all lawful bills for the year in which it has served and provide the new executive board with all reports, records and other information which may be necessary to the operation of the county extension program during the ensuing year.

(4) Members of the county extension council shall hold office for a term of two years and until their successors are elected and qualify, and no member of the council shall hold office for more than two consecutive terms. Vacancies in the membership of the county extension council shall be filled by appointment by the executive board for the unexpired term of office.

(i) Notwithstanding any other provision of this section, the terms of all members of any county extension council serving the effective date of this act shall expire in 1987, and 24 members shall be elected to constitute and be the county extension council by one of the election methods authorized by this section. Of the members elected to the county extension council in 1987, six members shall be elected to represent agriculture who shall be actively engaged in agricultural pursuits, six members shall be elected to represent home economics, six members shall be elected to represent 4-H club and youth work and six members shall be elected to represent educational programs in economic development initiatives. Three of each of the six members elected to represent each county extension council member group shall hold office for a one-year term and until their successors are elected and
qualify, and three of each six-member group shall hold office for a two-year term and until their successors are elected and qualify.

2-612. Deposit of moneys; duties of treasurers. All moneys received by the treasurer for the council or executive board shall be deposited by the treasurer in a bank designated by the executive board and authorized to receive public deposits. The treasurer shall pay out, on the warrant of the secretary of the executive board, or by a combination warrant check, in either case, signed by the chairperson of the executive board all moneys which shall come to the treasurer’s hands for the use of the council or executive board, and the treasurer shall not pay any sum from the funds of the council or executive board in any other manner. The treasurer shall keep a record of all the moneys received and disbursed, specifying the person or persons from whom received and to whom paid, and the object for which same has been paid out. The treasurer shall present to the executive board at each regular meeting of the board a report in writing containing a statement of all moneys received from the county treasurer and from any other source since the last regular meeting of the executive board; and of the disbursements made with the items of such disbursements, and exhibit the warrants or checks or combination warrants and checks therefor, which report shall be recorded by the secretary of the executive board; and at the close of the treasurer’s term of office shall settle with the executive board; and shall hand over to the successor all records and papers received as treasurer, together with all moneys remaining in the hands of the treasurer.

2-613. Duties of county treasurers. The county treasurer shall pay to the treasurer of the executive board of the council of the county treasurer’s county all moneys in the county treasury belonging to said council, upon the order of the treasurer of the executive board of the council counter-signed by the secretary of the executive board: Provided, That the county treasurer shall not pay to said treasurer of the executive board any such moneys unless and until the county treasurer has been notified by the county clerk that said treasurer of the executive board has filed his or her bond and same has been approved by the county clerk.

2-614. Duties of executive board secretary; records open to public. The secretary of the executive board shall: (1)
record the proceedings of all meetings of the executive board
in books provided for that purpose within 20 days following
the meeting; (2) prepare and submit to each meeting of the
executive board a report on the work and activities of the
county extension council since the last meeting of the
board; and (3) perform such other duties as are usually
performed by secretaries and as may be prescribed by the
executive board. The records of the secretary shall be open
to the public inspection at all reasonable times.

2-615. County extension service agents; qualifications,
appointment and compensation; jointly employed
agents; approval of county council or district
accounts and expenditures. (a) Except as otherwise
provided for jointly employed agents, the executive board of
the county extension council or the governing body of the
extension district, as the case may be, and the director of
extension, or the director’s authorized representative, shall
appoint an extension agent and determine the amount of the
extension agent’s compensation. The extension agent shall be
under the general supervision of the executive board or the
governing body of the extension district, as the case may be,
and the director of extension. The director of extension of
Kansas State University of Agriculture and Applied Science shall
determine the qualifications of each extension agent.

(b) The executive boards of two or more county extension
councils and the director of extension, or the director’s
authorized representative, may enter into an agreement
to jointly employ an extension agent or agents under like
conditions as the executive board of a single county. Any such
agreement may determine the amount of compensation to
be paid for each such agent by each executive board of
the county extension council and the director of extension, the
program and service priorities that will be applicable to each
such agent and the time each such agent is to spend in each
county. In any case where one or more extension agents are to
be jointly employed pursuant to such an agreement, each such
agent may be employed and supervised by a multicounty
extension governing board and the director of extension, or the
director’s authorized representative, in accordance with the
agreement entered into by the executive boards of the county
extension councils of the respective counties. Any such
multicounty extension governing board shall be composed of
the chairperson, vice-chairperson, secretary and treasurer of
each executive board entering into the agreement.
(c) All accounts and all expenditures of funds of the county extension council or the governing body of an extension district, as the case may be, from whatever source derived shall be subject to the approval of the executive board and the director of extension of Kansas State University of Agriculture and Applied Science.

2-616. Purpose of extension councils and districts; certain fees authorized; limitations. (a) Each county extension council or extension district shall have for its sole purpose the giving of instruction and practical demonstrations in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives to all persons in the county or extension district, as the case may be, and the imparting to such persons of information on those subjects through practical demonstrations, meetings, publications, or otherwise, in accordance with the program and service prescribed by the council or the governing body of the extension district, as the case may be. Extension councils and extension districts shall not engage in commercial or other private enterprises, legislative programs, or other activities not authorized by this act and shall not give preferred service to any individual, group or organization.

(b) County extension councils and the governing bodies of extension districts may collect fees for specific services which require special equipment or personnel, such as a soil testing laboratory, seed testing service or other educational service, but such councils and governing bodies shall not collect membership dues nor shall such councils and governing bodies collect dues for or pay dues to any local, state or national organization or association. The furnishing of supplies or services deemed necessary by the director of extension and the executive board of the county extension council or the governing body of the extension district, as the case may be, to the conduct of any educational program authorized under this act shall not be considered private enterprise or commercial activity within the meaning of this act.

(c) Nothing in this act or any act amendatory thereof shall prevent any county extension council, any multicounty extension governing board, or any extension district, or any extension agents employed by such council, board or district, from using or seeking opportunities to reach an audience of persons interested in extension work through the help of
interested farm organizations, civic organizations or any other
group. In using or seeking such opportunities the county
extension council, multicounty extension governing board, or
extension district, or the agents employed by such council,
board or district, shall make available to all groups and
organizations in the county, multicounty area or extension
district, as the case may be, equal opportunity to cooperate
in the educational extension program. Extension agents shall
not require uniform bylaws, rules, regulations and methods
of procedure in groups, clubs or organizations wishing to do
extension work. This prohibition shall not prevent extension
agents from suggesting bylaws, regulations and methods of
procedure for such groups, clubs or organizations.


2-619. Invalidity of part. If any section, subsection, clause,
sentence or phase of this act is for any reason held to be
unconstitutional and invalid, such decision shall not affect
the validity of the remaining portion of this act.

2-620. Extension councils in certain counties; office
facilities; tax levy, use of proceeds; protest petition
and election. In any county having a population of not less
than sixty thousand (60,000) nor more than seventy-five
thousand (75,000), the board of county commissioners may levy,
for a period not to exceed two years, a tax on all taxable
tangible property in such county not in excess of one-
quarter (1/4) mill on each dollar of assessed valuation of such
property for the purpose of creating and providing a special
fund to be used for the purpose of real estate, including
any buildings or structures thereon, and to make improvements
on such real estate for the purpose of providing office and
meeting room facilities for an extension council operating
under Article 6 of Chapter 2 of the Kansas Statutes Annotated
and acts amendatory thereof and to pay a portion of the
principal and interest on bonds issued under the authority
of K.S.A. 12-1774, and amendments thereto, by cities located
in the county. No levy shall be made under the provisions of
this act until a resolution authorizing the making of such a
levy be passed by the board of county commissioners specifying
the amount to be raised each year by such levy and published
for three successive issues in the official county newspaper
within the county, whereupon such a levy may be made unless a
petition in opposition to the same, signed by not less than ten percent (10%) of the qualified electors of such county, as determined by the vote for secretary of state in the last preceding election, is filed with the county clerk of such county within thirty (30) days following the last publication of said resolution.

In the event such petition is filed it shall be the duty of the board of county commissioners to submit the question to the voters at an election called for such purpose at the next general election.

2-621. Repealed, 1981

2-623. Extension districts, establishment or expansion; agreement therefor, terms, prior approval by attorney general; publication of notice of proposed new district or expansion, protest petition and election; district name, powers, personnel and property; governing body, appointment or election and terms of office of first members. (a) Prior to July 1 of any year, any two or more county extension councils may establish an extension district composed of all of the counties of such councils by entering into an agreement in accordance with this section to combine the extension programs for each county involved into one extension program serving the extension district. No such agreement shall be effective unless such agreement has received the prior approval of: (1) The board of county commissioners of each county included in the proposed extension district, subject to the provisions of subsection (i); (2) the executive board of the extension council of each county included in the proposed extension district and the director of extension of Kansas state university of agriculture and applied science, or the director’s authorized representative, acting together as a body; and (3) the attorney general in accordance with subsection (h).

(b) Prior to July 1 of any year, one or more county extension councils and the governing body of any existing extension district may establish a new extension district by entering into an agreement in accordance with this section to combine the extension programs for each such county and such district into one extension program serving a new extension district composed of all counties represented by such county extension councils and the area served by the existing extension district. No such agreement shall be effective unless such agreement has received the prior approval of: (1) The board of county commissioners of each county being added to the existing extension district, subject to the provisions of subsection (i); (2) the executive board of the county extension council of each county being added to the existing extension district, the governing body of the existing extension district and the director of extension of Kansas state university of agriculture and applied science, or the director’s authorized representative, acting together as a body; and (3) the attorney general in accordance with subsection (h).

(c) On July 1 after the approval under subsection (a) or (b) of an agreement to establish an extension district, such extension district is hereby established and shall constitute a body corporate and politic possessing the usual powers of a corporation for public purposes under the name of “extension district no. ________ (the number designated by the director of extension), ________ counties (naming the counties included within the district), state of Kansas.” Each extension district is a taxing subdivision and has the power to contract, sue and be sued and to acquire, hold and convey real and personal property in accordance with law.

(d) Upon the establishment of an extension district under subsection (a) or (b), all of the personnel and property of each of the extension programs which are combined into the
new district extension programs shall be transferred to the new extension district and shall be subject to the authority of the governing body of the extension district in accordance with the agreement to establish the extension district.

(e) Upon the establishment of an extension district under subsection (a), the board of county commissioners of each county joining in the establishing of an extension district shall appoint four qualified electors to membership on the governing body of the district. The terms of all members so appointed shall commence on July 1 following their appointment. Of the members so appointed two members shall serve for terms ending upon the election and qualification of their successors at an election held on the Tuesday following the first Monday in November of the first odd-numbered year following their appointment and two members shall serve for terms ending upon the election and qualification of their successors at an election held on the Tuesday succeeding the first Monday in November of the second odd-numbered year following their appointment.

(f) In the case of one or more counties being included in an existing extension district under subsection (b), the board of county commissioners of each county being included in an existing extension district shall appoint four qualified electors of the county to membership on the governing body of the expanded district. The terms of all members so appointed shall commence on July 1 following their appointment. Of the members so appointed two members shall serve for terms ending upon the election and qualification of their successors at an election held on the Tuesday following the first Monday in November of the first odd-numbered year following their appointment and two members shall serve for terms ending upon the election and qualification of their successors at an election held on the Tuesday following the first Monday in November of the second odd-numbered year following their appointment. The offices of the members of the governing body of the existing extension district shall continue in existence and the persons in such offices shall be members of the governing body of the expanded extension district which is established on July 1 for the remainder of their existing terms of office.

(g) In addition to other required provisions, each agreement entered into under this section shall specify the permissible method or methods to be employed in disposing of the assets and liabilities of the extension district in the event that one or more counties withdraw from the extension district under K.S.A. 2-628, and amendments thereto.

(h) Each agreement entered into under this section or under K.S.A.2-628, and amendments thereto, prior to and as a condition precedent to its entry into force, shall be submitted to the attorney general who shall determine whether the agreement is in proper form and compatible with this act and the other laws of Kansas. The attorney general shall approve any agreement submitted for approval under this section or K.S.A.2-628, and amendments thereto, unless the attorney general finds that the submitted agreement does not meet the requirements of this act. In such case, the attorney general shall specify in writing to the proposed parties to the agreement and to each other entity required to approve the agreement, the specific respects in which the proposed agreement fails to meet the requirements of law. Failure by the attorney general to disapprove an agreement submitted pursuant to this subsection within 90 days of its submission shall constitute approval of the agreement by the attorney general.
(i) Prior to approving an agreement under this section, the board of county commissioners of each county to be included in a proposed extension district under subsection (a) or to be added to an existing extension district under subsection (b), as the case may be, shall adopt a resolution stating the intention of the board of county commissioners to approve such agreement and specifying the counties that are to be included in the extension district. Such resolution shall be published once each week for two consecutive weeks in the official county newspaper. If, within 60 days following the last publication of the resolution, a petition in opposition to the approval of the agreement and the inclusion of the county in the extension district is signed by not less than 5% of the qualified electors of the county and is filed with the county election officer, such board of county commissioners shall not approve such agreement and the county shall not be included in the extension district unless and until the same is approved by a majority of the qualified electors of the county voting thereon at a primary election or general election or at a special election called and held for such purpose. Any such special election shall be called, noticed and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto.


2-624. Same; governing body, terms, filing fee, composition and election; vacancies; annual organization. (a) The governing body of each extension district shall be composed of four representatives from each county included in the extension district. At the conclusion of the terms of the members first appointed to membership on the governing body of the district, the four members representing each county in an extension district shall be elected in a county-wide election by the qualified electors of the county.

(b) At the conclusion of the terms of the members first appointed to membership on the governing body of the district, each member of the governing body shall hold office for a term of four years and until such member’s successor is elected and qualified. Each such term of office shall commence on the date of receipt of certification of election by the member elected and shall continue until the member’s successor is elected and qualified.

(c) (1) The election to elect successors to members of the governing body whose terms are expiring shall be held on the Tuesday following the first Monday in November of each odd-numbered year.

(2) Elections to choose members of the governing body of an extension district shall be conducted, the returns made and the results ascertained in the manner provided by law for general county elections except as otherwise provided by this act. Any person desiring to be a candidate for election to the governing body shall file a candidate’s declaration of intention with the county election officer of the county represented by the member of the governing body whose successor is to be elected. Such candidate’s filing shall be made in the manner as provided in K.S.A. 2015 Supp. 25-21a03, and amendments thereto, and K.S.A. 25-205, and amendments thereto.

(3) Notice of the time and place of holding each election, shall be published by the county election officer in a newspaper published in the county in accordance with K.S.A. 25-105 and 25-209, and amendments thereto.
(4) All direct election expenses shall be paid by the extension district.

(d) Any vacancy in the membership of the governing body of an extension district shall be filled by appointment by the governing body for the unexpired term of office. Each member so appointed shall be a resident of the county which was represented by the member creating the vacancy.

(e) The governing body of each extension district shall organize annually in January by electing from among its members a chairperson, vice-chairperson, secretary and treasurer.


2-625. Same; educational extension programs, subjects; program development committees and plans; annual budget and tax levy, limitations. (a) The governing body of each extension district shall plan and conduct the educational extension programs for the extension district in accordance with this act. The governing body of the extension district shall appoint program development committees to develop educational program plans on extension work in agricultural pursuits, in home economics work, in 4-H club and youth work, and in economic development initiatives. Each program development committee shall consist of six or more members from each county. Each program development committee shall be chaired by a member of the governing body of the extension district and shall meet as needed to plan educational programs to meet the needs of the extension district. All program plans shall be subject to final approval of the governing body of the extension district.

(b) The governing body of the extension district and the director of extension of Kansas state university of agriculture and applied science, or the director’s authorized representative, shall meet and adopt the annual budget for the extension district to provide for the extension programs, acting together as a body, in accordance with and subject to the provisions of K.S.A. 79-2925 et seq., and amendments thereto, regarding the budgets of taxing subdivisions, except as otherwise specified by this act.

(c) The governing body of the extension district, in the same manner as provided by law applying to other taxing subdivisions, may make an annual tax levy upon all the taxable tangible property of the extension district for the purpose of raising funds to be used to plan and conduct the educational extension programs of the extension district, to be levied and collected as other taxes, at a rate fixed in accordance with the approved budget and of not to exceed the greater of (1) the rate of 2.5 mills or (2) the rate determined to yield an amount equal to the product of $75,000 multiplied by the number of counties within the extension district. The governing body shall certify the levy so fixed to the county clerk of each county in the extension district who is hereby authorized and required to place such levy on the tax rolls of the county to be collected by the county treasurer and paid by the county treasurer to the treasurer of the extension district.

2-626. Same; duties of secretary of governing body; open records. (a) The secretary of the governing body of the extension district shall: (1) Record the proceedings of all meetings of the governing body in books provided for that purpose within 20 days following the meeting; (2) prepare and submit to each meeting of the governing body a report on the work and activities of the extension district since the last meeting of the governing body; and (3) perform such other duties as are usually performed by secretaries and as may be prescribed by the governing body.

(b) The records of the secretary shall be open to public inspection at all reasonable times.


2-627. Same; duties of treasurer of governing body; bond; disposition of district moneys. (a) Upon taking office, the treasurer for an extension district shall give bond in an amount fixed and approved by the governing body of the extension district for the safekeeping and due disbursement of all funds of the extension district in the custody of the treasurer.

(b) All moneys received by the treasurer for an extension district shall be deposited by the treasurer in a bank designated by the governing body of the extension district and authorized to receive public deposits. The treasurer shall make all payments for the extension district on the warrant of the secretary of the governing body of the extension district or by a combination warrant check signed by the chairperson of the governing body. The treasurer shall not pay any sum from the funds of the extension district in any other manner.

(c) The treasurer shall keep a record of all the moneys received and disbursed which specify the person or persons from whom money was received and to whom money was paid and the object for which the money was paid. The treasurer shall present to the governing body of the extension district at each regular meeting a report in writing containing a statement of all moneys received from each county treasurer and from any other source since the last regular meeting of the governing body and a statement of the disbursements made with the items of such disbursements, and exhibit the warrants or checks or combination warrants and checks therefor. This report shall be recorded by the secretary of the governing body.

(d) At the close of the treasurer’s term of office, the treasurer shall settle with the governing body of the extension district and shall hand over to the treasurer’s successor all records and papers received as treasurer, together with all moneys remaining in the hands of the treasurer.


2-628. Same; withdrawal of counties from extension districts; procedure; effect; disposition of property and obligations; supplemental agreements. (a) (1) Prior to July 1 of any year, the board of county commissioners of any county included within an extension district, the governing body of the extension district and the director of extension or the director’s authorized representative may agree to withdraw such county from the
extension district by a majority voting in favor of the withdrawal. (2) The board of county commissioners in such county shall request such withdrawal by adopting a resolution therefor. No such resolution may be adopted by a board of county commissioners unless the proposed withdrawal request resolution is on the published agenda of the meeting at which it is to be considered for adoption and the governing body of the extension district and the board of county commissioners of each other county included within the extension district have received written notice of the proposed withdrawal request resolution prior to such meeting. (3) Immediately following notification, the chairperson of the governing body of the extension district shall call a meeting of the body to establish whether the governing body of the extension district is in favor of such county withdrawing from the extension district. (4) Any agreement to withdraw a county from an extension district shall be effective on the January 1 occurring after a majority has voted in favor of the agreement pursuant to subparagraph (a)(1).

(b) If one county withdraws from an extension district composed of two counties, the extension district is dissolved on the January 1 occurring after adoption of the withdrawal resolution. The property and obligations of the dissolved extension district shall be transferred to and assumed by the two counties in accordance with the agreement entered into to establish or expand the extension district under K.S.A. 2-623, and amendments thereto, as the case may be, or in accordance with a supplemental agreement which may be entered into by such counties for that purpose.

(c) If a county withdraws on January 1 of any year from an extension district composed of three or more counties, the extension district shall continue in existence and shall be composed of all counties remaining within the extension district. On the January 1 that a county withdraws from an extension district, the governing body of the extension district shall be reconstituted and shall be composed of those persons who were members of the governing body prior to January 1 and who were elected by the electors of counties remaining within the extension district. The members of the reconstituted governing body shall continue to serve for the remainder of the terms to which they were elected and shall organize as provided in K.S.A. 2-624, and amendments thereto. All property and obligations of the extension district prior to any such January 1 shall remain the property and obligations of the extension district unless otherwise agreed to under the agreement entered into to establish or expand the extension district under K.S.A. 2-623, and amendments thereto, as the case may be, or in accordance with a supplemental agreement which may be entered into by the board of county commissioners of the withdrawn county and the reconstituted governing body of the continued extension district for that purpose.


K.S.A. 2003 Supp. 79-5040 states: In 1999, and in each year thereafter, all existing statutory funding mill levy rate and aggregate levy rate limitations on taxing subdivisions are hereby suspended.
B3. Tax Levies for 4-H Buildings - Sections 19-1561 to 19-1561g Inclusive, Kansas Statutes Annotated 1963.

19-156l. 4-H clubs; site, buildings, equipment; tax levy, use of proceeds; election required; condemnation proceedings. The board of county commissioners of any county is hereby authorized to make an annual levy of not to exceed one mill upon all tangible property of the county for the purpose of creating and providing a building fund to be used for the acquiring of a site for, the erecting and equipping of, and the furnishing of a building or buildings to be used for 4-H club purposes, livestock shows, and other agricultural or civic activities and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. Said levy may be made annually for a period of not to exceed two years. The tax herein authorized shall be in addition to all other levies authorized or limited by law. Before any such levy shall be made, the question shall be submitted on a resolution duly adopted by the board of county commissioners to the qualified electors at any general election or at a special election called for that purpose, and no levy shall be made until a majority of the qualified electors of such county voting on such question shall have voted in favor of such levy.

The board of county commissioners shall determine the amount to be raised by such levy.
Such fund may be used for the purposes as in this act provided and any time after the first levy has been made if there be sufficient funds obtained, the county commissioners may proceed to acquire the site by gift or purchase, and let the contract for such building or buildings under the law as now provided for the construction of county buildings. If the board of county commissioners cannot agree with any owner as to the price of any land for such site, condemnation proceedings may be instituted by said board and prosecuted in the name of the county under the provisions of the law in similar cases.

19-1561a. Same; donations. Any person or persons, firm, organization, corporation or society desiring to make donation of money, personal property or real estate for the benefit of the activities mentioned in K.S.A. 19-1561 shall have the right to vest title of the money or real estate so donated in said county to be controlled, when accepted, by the board of county commissioners according to the terms of the deed, gift, devise or bequest of such property: Provided, That such donations may be issued (used) for the purpose of acquisition of a site, the erecting, equipping and furnishing of a building or buildings for such activities if not inconsistent with the terms of the deed, gift, devise or bequest of such property, and the same may be used in addition to the maximum amount stated in the resolution submitting the question to the electors.

19-1561b. 4-H clubs; additional equipment, repair of buildings; premiums and rewards; tax levy, use of proceeds; report to county of premiums and rewards awarded. Upon the erection of such building or buildings and furnishings as herein provided, the board of county commissioners of the county wherein such building or buildings and furnishings are located is hereby authorized and empowered to levy annually a tax upon all taxable tangible property within said county for the purpose of purchasing additional equipment, maintaining and repairing such building or buildings and furnishings and for the payment of premiums and rewards awarded at agricultural livestock and 4-H club activities and approved by the board of county commissioners and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774 and amendments thereto, by cities located in the county. In any county in which there is a fair recognized by the state board of agriculture as an official county fair the amount of the payment for premiums and rewards under this section shall not exceed the amount of the payment by the county for premiums and awards for such county fair.

The board of county commissioners is authorized to pay any tax moneys collected and approved by said board for the payment of rewards and premiums to the executive board of the county agricultural extension council, except for an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. The said executive board is authorized to accept such payments and upon acceptance of such moneys shall provide for the awarding of rewards and premiums for the authorized activities and shall make reports, under oath, to the county commissioners of the receipts and expenditures of the moneys so received on or before December 31 of each year.

19-1561c. Control and management of buildings; appointment of board; terms. Upon
the erection of such building or buildings, the board of county commissioners of such county shall have the control and management of such building or buildings, and they may vest the authority to manage such building or buildings in a board of three members, such members to be appointed as follows: One member to be appointed by the board of county commissioners of such county, one member to be appointed by the executive board of the agricultural extension council of the county or such other agency as may be hereafter recognized for carrying into effect the extension work in said county, and one member to be selected by the persons so appointed. Such board shall serve at the pleasure of the board of county commissioners.

19-1561d. Tax levies voted under 19-1561. The provisions of this act shall apply to any county which has, prior to the effective date of this act, under the provisions of section 19-1561 of the General Statutes of 1949, submitted the question of making an annual tax levy for acquiring a site, for the erecting and equipping of and the furnishing of a building or buildings to be used for 4-H club purposes, livestock shows, and other agricultural or civic activities to the qualified electors of the county, and a majority of those voting on the question shall have voted in favor of such levy.

19-1561e. Same; non-fund warrants; limitation; payment; cash basis and budget law inapplicable. In any county such as described in K.S.A. 19-1561d, the board of county commissioners may issue no-fund warrants in an amount not exceeding twenty thousand dollars ($20,000) to be used for the purposes for which the tax levies described K.S.A. 19-1561d were authorized: Provided, That the amount of such warrants plus the interest payable thereon shall not exceed the total amount authorized to be raised by the tax levy under the authority conferred by K.S.A. 19-1561. Such no-fund tax warrants shall be paid by the levies made under K.S.A. 19-1561 and such warrants shall be issued, registered and bear interest in the manner and be in the form prescribed by K.S.A. 79-2940 except they shall not bear the notation required by said section and may be issued without the approval of the state commission of revenue and taxation. None of the provisions of the cash basis and budget laws of this state shall apply to any expenditures made, the payment of which has been provided for by the issuance of warrants under this act.

19-1561f. Tax levies voted under 19-1561; maximum levies not made. The provisions of this act shall apply to any county which has, prior to the effective date of this act, under the provisions of section 19-1561 of the General Statutes of 1949, submitted the question of making an annual tax levy for acquiring a site for, the erecting and equipping of and the furnishing of a building or buildings to be used for 4-H club purposes, livestock shows, and other agricultural or civic activities to the qualified electors of the county, and a majority of those voting on the question shall have voted in favor of such levy and which county did not make the maximum tax levies authorized by law for such purposes but did make tax levies for such purposes not exceeding in the aggregate one and fifteen hundredths (1.15) mills.

19-1561g. Same; no-fund warrants for certain expenditures; limitation; redemption. In any county such as is described in K.S.A. 19-1561f, and which has let a contract for the construction of a building for 4-H club purposes, livestock shows and other agricultural or
civic activities and due to a lack of funds such contract does not include necessary or desirable plumbing and heating fixtures, flooring or desirable additions or veneer to the exterior walls, the board of county commissioners may expend a sum not exceeding ten thousand dollars ($10,000) for the purpose of providing such necessary or desirable plumbing and heating fixtures, flooring and additions or veneer to the exterior walls, and in order to provide funds for such purposes, the board of county commissioners may issue no-fund warrants in an amount not exceeding ten thousand dollars ($10,000). Such no-fund warrants shall be in the form issued, bear interest, be redeemed and any surplus existing for such redemption shall be handled in the manner prescribed by K.S.A. 79-2940 or any amendments thereto except such no-fund warrants shall not bear the notation required by said K.S.A. 79-2940 or be subject to the approval of the state commission of revenue and taxation. At the first tax levying period after said no-fund warrants are issued, the board of county commissioners shall make a tax levy on all the taxable tangible property of the county sufficient to redeem said warrants and pay the interest thereon. Such tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to any of the limitations prescribed by K.S.A.79-1947 or acts amendatory thereof.

B4. Kansas Tort Claims Act
Sections 75-6101 to 75-6116, Inclusive.

75-6101. Citation of act; claims to which act applicable; act applicable to municipalities.

(a) K.S.A. Supp. 75-6101 to 75-6116, inclusive, shall be known and may be cited as the Kansas tort claims act.

(b) The Kansas tort claims act shall be applicable to claims arising from acts or omissions occurring on and after the effective date of this act.

(c) Municipalities may not exempt themselves from the provisions of the Kansas tort claims act by charter ordinance, charter resolution or other action.

75-6102. Definitions. As used in K.S.A. Supp. 75-6101 through 75-6118, and amendments thereto, unless the context clearly requires otherwise.

(a) “State” means the state of Kansas and any department or branch of state government, or any agency, authority, institution, or other instrumentality thereof.

(b) “Municipality” means any county, township, city, school district or other political or taxing subdivision of the state, or any agency, authority, institution or municipality thereof.

(c) “Governmental entity” means state or municipality.
“Employee” means any officer, employee, servant or member of a board, commission, committee, division, department, branch, or council of a governmental entity including elected or appointed officials and persons acting on behalf or in service of a governmental entity in any official capacity. “Employee” does not include an independent contractor under contract with a governmental entity. “Employee” does include former employees for acts or omissions within the scope of their employment during their former employment with the governmental entity.

“Community service work” means public or community service performed by a person (1) as a result of a contract of diversion entered into by such person as authorized by law, (2) pursuant to the assignment of such person by a court to a community corrections program, (3) as a result of suspension of sentence or as a condition of probation pursuant to court order, (4) in lieu of a fine imposed by court order or (5) as a condition of placement ordered by a court pursuant to K.S.A. 38-1663 and amendments thereto.

75-6103. Liability of governmental entities for damaged caused by employee acts or omissions, when; applicable procedure.

(a) Subject to the limitations of this act, each governmental entity shall be liable for damages caused by the negligent or wrongful act or omission of any of its employees while acting within the scope of their employment under circumstances where the governmental entity, if a private person, would be liable under the laws of this state.

(b) (1) Except as otherwise provided in this act, either the code of civil procedure or, subject to provision (2) of this subsection, the code of civil procedure for limited actions shall be applicable to actions within the scope of this act. Actions for claims within the scope of the Kansas tort claims act brought under the code of civil procedure for limited actions are subject to the limitations provided in K.S.A. 61-1603.

Actions within the scope of the Kansas tort claims act may not be brought under the small claims procedure act.

75-6104. Liability of governmental entities for damages caused by employee acts or omissions, when; exceptions from liability. A governmental entity or an employee acting within the scope of the employee’s employment shall not be liable for damages resulting from:

(a) Legislative functions, including, but not limited to, the adoption or failure to adopt any statute, regulation, ordinance or resolution;

(b) judicial function;

(c) enforcement of or failure to enforce a law, whether valid or invalid, including, but not limited to, any statute, regulation, ordinance or resolution;
(d) adoption or enforcement of, or failure to adopt or enforce, any written personnel policy which protects persons’ health or safety unless a duty of care, independent of such policy, is owed to the specific individual injured, except that the finder of fact may consider the failure to comply with any written personnel policy in determining the question of negligence;

(e) any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function or duty on the part of a governmental entity or employee, whether or not the discretion is abused and regardless of the level of discretion involved.

(f) the assessment or collection of taxes or special assessments;

(g) any claim by an employee of a governmental entity arising from the tortious conduct of another employee of the same governmental entity, if such claim is (1) compensable pursuant to the Kansas worker’s compensation act or (2) not compensable pursuant to the Kansas worker’s compensation act because the injured employee was a firemen’s relief association member who was exempt for such act pursuant to K.S.A. 44-505d at the time the claim arose;

(h) the malfunction, destruction or unauthorized removal of any traffic or road sign, signal or warning device unless it is not corrected by the governmental entity responsible within a reasonable time after actual or constructive notice of such malfunction, destruction or removal. Nothing herein shall give rise to liability arising from the act or omission of any governmental entity in placing or removing any of the above signs, signals or warning devices when such placement or removal is the result of a discretionary act of the governmental entity;

(i) any claim which is limited or barred by any other law or which is for injuries or property damage against an officer, employee or agent where the individual is immune from suit or damages;

(j) any claim based upon emergency management activities, except that governmental entities shall be liable for claims to the extent provided in article 9 of chapter 48 of the Kansas Statutes Annotated;

(k) the failure to make an inspection, or making an inadequate or negligent inspection, of any property other than the property of the governmental entity, to determine whether the property complies with or violates any law or regulation or contains a hazard to public health or safety;

(l) snow or ice conditions or other temporary or natural conditions on any public way or other public place due to weather conditions, unless the condition is affirmatively caused by the negligent act of the governmental entity;
(m) the plan or design for the construction of or an improvement to public property, either in its original construction or any improvement thereto, if the plan or design is approved in advance of the construction or improvement by the governing body of the governmental entity or some other body or employee exercising discretionary authority to give such approval and if the plan or design was prepared in conformity with the generally recognized and prevailing standards in existence at the time such plan or design was prepared;

(n) failure to provide, or the method of providing, police or fire protection;

(o) any claim for injuries resulting from the use of any public property intended or permitted to be used as a park, playground or open area for recreational purposes, unless the governmental entity or an employee thereof is guilty of gross and wanton negligence proximately causing such injury;

(p) the natural condition of any unimproved public property of the governmental entity;

(q) any claim for injuries resulting from the maintenance of an abandoned cemetery, title to which has vested in a governmental entity pursuant to K.S.A. 17-1366 through 17-1368, and amendments thereto, unless the governmental entity or an employee thereof is guilty of gross and wanton negligence proximately causing the injury;

(r) the existence, in any condition, of a minimum maintenance road, after being properly so declared and signed as provided in K.S.A. 68-5, 102 and amendments thereto; or

(s) any claim for damages arising from the performance of community service work other than damages arising from the operation of a motor vehicle as defined by K.S.A. 40-3103 and amendments thereto.

The enumeration of exceptions to liability in this section shall not be construed to be exclusive nor as legislative intent to waive immunity from liability in the performance or failure to perform any other act or function of a discretionary nature.

75-6105. Same; maximum liability for claims; apportionment of multiple claims; no liability for punitive or exemplary damages or interest.

(a) Subject to the provisions of K.S.A. 75-6111 and amendments thereto, the liability for claims within the scope of this act shall not exceed five hundred thousand dollars ($500,000) for any number of claims arising out of a single occurrence or accident.

(b) When the amount awarded to or settled upon multiple claimants exceeds the
limitations of this section, any party may apply to the district court which has jurisdiction of the cause to apportion to each claimant the proper share of the total amount limited herein. The share apportioned to each claimant shall be in the proportion that the ratio of the award or settlement made to the claimant bears to the aggregate awards and settlements for all claims arising out of the occurrence or accident.

(c) A governmental entity shall not be liable for punitive or exemplary damages or for interest prior to judgment. An employee acting within the scope of the employee’s employment shall not be liable for punitive or exemplary damages or for interest prior to judgment, except for any act or omission of the employee because of actual fraud or actual malice.

75-6106. Same; settlement of claims, procedure; effect of settlement.

(a) Subject to the terms of an insurance contract, if any, a claim against the state or employee thereof acting within the scope of the employee’s office or employment may be compromised or settled for and on behalf of the state and any such employee by the attorney general, with the approval of the state finance council. The approval of settlements and compromises by the state finance council is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in subsection (c) of K.S.A. 75-3711c, except that such approval also may be given when the legislature is in session.

(b) Subject to the terms of the insurance contract, if any, claims against a municipality or employee thereof acting within the scope of the employee’s office or employment may be compromised or settled by the governing body of the municipality, or in such manner as such governing body may designate.

(c) The acceptance by a claimant of any such compromise or settlement hereunder shall be final and conclusive on the claimant, and shall constitute a complete release of any claim against the governmental entity involved and against the employee whose act or omission gave rise to the claim, by reason of the same subject matter.

75-6107. Same; judgment against governmental entity, effect; judgment against employee, effect.

(a) The judgement in an action subject to the provisions of this act against a governmental entity shall constitute a complete bar to any action by the claimant, by reason of the same subject matter, against the employee whose act or omission gave rise to the claim.

(b) Any judgment against an employee whose act or omission gave rise to the claim shall constitute a complete bar to any action for injury by the claimant, by reason of the same subject matter, against a governmental entity.
75-6108. Same; defense of governmental entity or employee, when; refusal by governmental entity to provide defense, when; recovery of defense costs, when; requests to provide defense, procedure; reimbursement of defense costs, when;

(a) Upon request of an employee in accordance with subsection (e), a governmental entity shall provide for the defense of any civil action or proceeding against such employee, in such employee’s official or individual capacity or both, on account of an act or omission in the scope of such employee’s employment as an employee of the governmental entity, except as provided in subsection (c).

(b) A governmental entity may provide for a defense by its own attorney or by employing other counsel for this purpose or by purchasing insurance which requires that the insurer provide the defense. A governmental entity has no right to recover such expenses from the employee defended, except as provided in K.S.A. 75-6109 and amendments thereto.

(c) Except as provided in K.S.A. 75-4360 and amendments thereto, a governmental entity may refuse to provide for the defense of an action against an employee if the governmental entity determines that:

(1) the act or omission was not within the scope of such employee’s employment;
(2) such employee acted or failed to act because of actual fraud or actual malice;
(3) the defense of the action or proceeding by the governmental entity would create a conflict of interest between the governmental entity and the employee; or
(4) the request was not made in accordance with subsection (e).

(d) If after a timely request in accordance with subsection (e), a governmental entity fails or refuses to provide an employee with a defense and the employee retains the employee’s own counsel to defend the action or proceeding, such employee is entitled to recover from the governmental entity such reasonable attorney fees, costs and expenses as are necessarily incurred in defending the action or proceeding if the action or proceeding arose out of an act or omission in the scope of employment as an employee of the governmental entity and the trier of fact does not find that such employee acted or failed to act because of actual fraud or actual malice.

Nothing in this section shall be construed to deprive an employee of the right to petition a court of competent jurisdiction to compel the governmental entity or the governing body or an employee thereof to perform the duties imposed by this section.
(e) An employee’s request for a governmental entity to provide for the defense of the employee shall be made in writing within fifteen (15) days after service of process upon the employee in the action. In actions involving employees of the state, such request shall be filed in the office of the attorney general. In actions involving employees of a municipality, such request shall be filed with the governing body thereof or as otherwise provided by such governing body. A governmental entity, in its discretion, may provide requested defense for any of its employees who failed to make a request within the time prescribed by this subsection.

(f) Notwithstanding any other provision of law to the contrary, a governmental entity may reimburse an employee such reasonable attorney fees, costs and expenses as are necessarily incurred in defending a claim against the employee for punitive or exemplary damages if the governmental entity finds that:

(1) the action or proceeding arose out of an act or omission in the scope of the employee’s employment; and

(2) the employee reasonably cooperated in good faith in the defense of the claim.

75-6109. Same; indemnification of employee acting within scope of employment; no punitive or exemplary damages; recovery or defense costs by governmental entity.

Except as otherwise provided in the Kansas [tort] claims act, a governmental entity is liable, and shall indemnify its employees against damages, for injury or damage proximately caused by an act or omission of an employee while acting within the scope of his or her employment. A governmental entity shall not be liable under the provisions of this act for any punitive or exemplary damages against an employee, nor for payment of any costs, judgments or settlements which are paid through an applicable contract or policy of insurance. The governmental entity shall have the right to recover any payments made by it for any judgment, or portion thereof, and costs or fees incurred by or on behalf of an employee’s defense if the employee fails to cooperate in good faith in the defense of the claim or action or if the true or fact finds that the act or omission of the employee was because of such employee’s actual fraud or actual malice.

75-6110. Liability of governmental entities for damages caused by employees’ acts or omissions; costs for defense of municipalities or its employees; special liability expense fund, establishment and maintenance; tax levy.

(a) Payments by municipalities for the cost of providing for its defense and the defense of employees pursuant to this act and for the payment of claims and other direct and indirect costs resulting from the implementation of this act may be paid from the general or other existing fund of such municipality or from a special liability expense fund established for such purpose pursuant to subsection (b).
Whenever the governing body of any municipality shall determine that it is advisable to establish a special fund for the payment of such costs and to establish a reserve therefor, in lieu of paying the same out of the general or other existing fund of the municipality, such governing body may create and establish a special liability expense fund for the payment of such costs and may place therein any moneys received by the municipality from any source whatsoever which may be lawfully utilized for such purpose including the proceeds of tax levies hereinafter authorized and provided.

Such fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937, inclusive, and acts amendatory thereof or supplemental thereto, except that in making the budget of such municipality, the amounts credited to and the amount on hand in such special fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents of such municipality.

Whenever the governing body of any municipality which is authorized by law to levy taxes upon property has established a special liability expense fund under the provisions of this section and shall determine that moneys from other sources will be insufficient to pay such costs, the governing body is hereby authorized to levy an annual tax upon all taxable tangible property within the municipality in an amount determine by the governing body to be necessary for such purpose and in the case of cities, counties and school districts, to pay a portion of the principal and interest on bonds issues by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located in such county or such school district.

75-611. Same; purchase of insurance; interlocal agreements for purchase of insurance or pooling arrangements.

A governmental entity may obtain insurance to provide for (1) its defense, (2) for its liability for claims pursuant to this act, including liability for civil rights action as provided in K.S.A. 1979 supp. 75-6116, (3) the defense of its employees, and (4) for medical payment insurance when purchased in conjunction with insurance authorized by (1), (2) or (3) above.

Any insurance purchased under the provisions of this section may be purchased from any insurance company or association. In the case of municipalities any such insurance may be obtained by competitive bids or by negotiation. In the case of the state, any such insurance shall be purchased in the manner and subject to the limitations prescribed by K.S.A. 75-4114, and amendments thereto. With regards to claims pursuant to the Kansas tort claims act, insurers of governmental entities may avail themselves of any defense that would be available to a governmental entity defending itself in an action within the scope of this act except that the limitation on liability provided by subsection (a) of K.S.A. 1979 Supp. 75-6105 and amendments thereto shall not be applicable where the contract of insurance
provides for coverage in excess of such limitation in which case the limitation on liability shall be fixed at the amount for which insurance coverage has been purchased or, where the governmental entity has entered into a pooling arrangement or agreement pursuant to subsection (b)(2) and has provided for coverage in excess of such limitation by ordinance or resolution of its governing body, in which case the limitation on liability shall be fixed at the amount specified in such ordinance or resolution.

(b) Pursuant to the interlocal cooperation act municipalities may enter into interlocal agreements provided for:

(1) the purchase of insurance to provide for the defense of employees and for liability for claims pursuant to this act; or

(2) pooling arrangements or other agreements to share and pay expenditures for judgments, settlements, defense costs and other direct or indirect expenses incurred as a result of implementation of this act including, but not limited to, the establishment of special funds to pay such expenses.

75-6112. Same; judgements against municipalities, how paid; interest; periodic payments.

(a) Upon motion of a municipality against whom final judgement has been rendered for a claim within the scope of this act, the court in accordance with subsection (b) may include in such judgment a requirement that the judgment be paid in whole or in part by periodic payments. Periodic payments may be ordered paid over any period of time not exceeding ten years. Any judgement ordering any such payments shall specify the total amount awarded, the amount of each payment, the interval between payments and the number of payments to be paid under the judgement. Judgements paid pursuant to this section shall bear interest as provided in K.S.A. 16-204, and amendments thereto. For the good cause shown, the court may modify such judgment with respect to the amount of such payments, and the number of payments to be made or the interval between payments, but the total amount of damages awarded by such judgment shall not be subject to modification in any event and periodic payments shall not be ordered paid over a period in excess of ten (10) years.

(b) A court may order periodic payments only if the court finds that:

(1) payment of the judgement is not totally covered by insurance coverage obtained therefor; and

(2) funds for the current budget year and other funds of the municipality which lawfully may be utilized to pay judgments are insufficient to finance both the adopted budget of expenditures for the year and the payment of that portion of the judgements not covered by insurance obtained therefor.

75-6113. Moneys for payment of judgements or settlements against municipalities, sources.
Payment of any judgments, compromises or settlements for which a municipality is liable pursuant to this act may be made from any funds or moneys of the municipality which lawfully may be utilized for such purpose or the municipality is authorized by law to levy taxes upon property such payment may be made from moneys received from the issuance of no-fund warrants of general obligation bonds. Such warrants may mature serially at such yearly dates as to be payable by not more than ten (10) tax levies. Bonds issued under the authority of this act shall be issued in accordance with the provisions of the law and shall be in addition to and not subject to any bonded debt limitation prescribed by any other law of this state.

75-6114. Repealed.

75-6116. Defense and payment of liability and defense costs of employee in civil cases.
If an employee of a governmental entity is or could be subject to personal civil liability for a loss occurring because of a noncriminal act or omission within the scope of his or her employment which violates the civil rights laws of the United States, and the act or omission was in good faith, and the employee reasonably cooperates in good faith in defense of the action, the governmental entity shall, subject to procedure requirements imposed by statute, ordinance, resolution or written policy, pay or cause to be paid any judgments or settlement of the claim or suit and all costs and fees incurred by the employee in defense thereof. A municipality may pay actions for civil rights violations in the same manner as that provided in Kansas tort claims act.

B5. Marking and Operating Publicly-Owned Motor Vehicles
Sections 8-301 through 8-305
Inclusive, Kansas State Annotated 1963

8-301. Private use forbidden. No person or employee of the state or county or any governmental subdivision shall operate or drive or cause to be operated or driven any state, county or other publicly owned automobile, automobile bus, motor bus, or other motor vehicle for private use or for private business or for pleasure.

8-304. Marking of vehicles of political subdivisions; vehicle defined. As used in this act, “vehicle” means a passenger motor vehicle having a seating capacity of less than eight (8) persons and which is the property of a political subdivision of the state of Kansas.

8-305. Marking of vehicles of political subdivisions; how marked; exceptions. All motor vehicles owned or leased by any political subdivision of the state of Kansas shall bear the name of the political subdivision owning or leasing such vehicle plainly printed on both sides thereof. This act shall not apply to the following: Municipal fire apparatus, police
patrols and ambulances; passenger vehicles used by plain clothes police officers or community corrections personnel working in the employ of any political subdivision; and motor vehicles owned or leased by any municipal university.

8-308 to 8-311.
Repealed L. 1972

B6. Kansas Automobile Injury Reparations Act
Effective January 1, 1974

(a) **What is the Kansas Automobile Reparations Act?** The purpose of this act is to provide a means of compensating persons promptly for accidental bodily injury arising out of the ownership, operation, maintenance or use of motor vehicles in lieu of liability for damages to the extent provided herein.

(b) **Whom does it affect?** Every owner shall provide motor vehicle liability insurance coverage for every motor vehicle owned by such person, unless such motor vehicle is included under an approved self-insurance plan as provided or is expressly exempted from the provisions of this act.

(c) **Motor vehicle liability insurance policies required contents.** Every policy of motor vehicle liability insurance issued by an insurer to an owner residing in this state shall contain stated limits of liability, exclusive of interest and costs, with respect to each vehicle for which coverage is granted, not less than $25,000 because of bodily injury to, or death of, one person in any one accident and, subject to the limit for one person, to a limit of not less than $50,000 because of bodily injury to, or death of, two or more persons in any one accident, and to a limit of not less than $10,000 because of harm to or destruction of property of others in any one accident.

NOTE: The State of Kansas currently is carrying on state-owned vehicles the following amounts of liability insurance:

- $250,000 for injuries sustained by one person
- $500,000 for all personal injuries resulting from one accident
- $ 50,000 for property damage
- $ 5,000 for medical per person
- $ 25,000 per person or $50,000 per accident for uninsured motorist

It is recommended that county extension councils use state coverages as a guideline for insurance of county extension vehicles.

(d) **Accident involving death or personal injury.**
(1) The driver of any vehicle involved in an accident resulting in injury to or death of any person shall immediately stop such vehicle at the scene of such accident, or as close thereto as possible, but shall then forthwith return to and in every event shall remain at the scene of the accident until he or she has fulfilled the requirements of this act. Every such stop shall be made without obstructing traffic more than is necessary.

(2) Any person failing to stop or to comply with said requirements under such circumstances shall be guilty of a Class A misdemeanor.

(3) The director may revoke the license or permit to drive of any non-resident operating privilege of any person so convicted.

(e) Accident involving damage to vehicle or property.

The driver of any vehicle involved in an accident resulting only in damage to a vehicle or other property which is driven or attended by any person shall immediately stop such vehicle at the scene of such accident, or as close thereto as possible, but shall forthwith return to and in every event shall remain at the scene of such accident until he or she has fulfilled the requirements of this act. Every such stop shall be made without obstructing traffic more than is necessary. Any person failing to stop or comply with said requirements under such circumstances shall be guilty of a misdemeanor.

(f) Duty of driver or occupant to give notice of accident to police authority.

The driver of a vehicle involved in an accident resulting in injury to or death of any person or total damage to all property to an apparent extent of $500 or more shall give notice immediately of such accident, by the quickest means of communication, to the nearest office of a duly authorized police authority.

Whenever the driver of a vehicle is physically incapable of giving an immediate notice of an accident as required above and there was another occupant in the vehicle at the time of the accident capable of doing so, such occupant shall make or cause to be given the notice not given by the driver.

(g) Division may require driver or owner to submit written report.

The Division of Motor Vehicles may require any driver or owner of a vehicle involved in an accident to file a written report whenever the division deems it necessary to satisfy the requirements of any other provision of law.

A person shall not give information in oral or written reports, as required in this article, knowing or having reason to believe that such information is false.

(h) Reports by law enforcement officers investigating accidents.
Every law enforcement officer (1) who investigates a vehicle accident of which report must be made as required in this article, or (2) who otherwise prepares a written report as a result of an investigation either at the time of and at the scene of the accident or thereafter by interviewing the participants or witnesses, when such accident under Subparts (a) or (b) results in injury or death to any person or total damage to all property to an apparent extent of $500 or more, shall forward a written report of such accident to the Department of Transportation within 10 days after investigation of the accident.

Such written reports required to be forwarded by law enforcement officers and the information contained therein shall not be privileged or held confidential.

B7. Immunity from Liability for Volunteers of Non-Profit Organizations

60-3601. Immunity from liability for volunteers of certain nonprofit organizations, limitations as used in this section:

(a) “Nonprofit organization” means those nonprofit organizations exempt from federal income tax pursuant to section 501(c) of the Internal Revenue Code of 1986, as in effect on the effective date of this act.

(b) “Compensation” does not include actual and necessary expenses that are incurred by a volunteer in connection with the services that the volunteer performs for a nonprofit organization and that are reimbursed to the volunteer or otherwise paid.

(c) “Volunteer” means an officer, director, trustee or other person who performs services for a nonprofit organization but does not receive compensation, either directly or indirectly, for those services. Volunteer does not include a person who delivers health care service to patients in a medical care facility as defined in K.S.A. 425 and amendments thereto.

(d) If a nonprofit organization carries general liability insurance coverage, a volunteer of such organization shall not be liable for damages in a civil action for acts or omissions as such volunteer unless: (1) Such conduct constitutes willful or wanton misconduct or intentionally tortious conduct; or (2) such volunteer is required to be insured by law or is otherwise insured against such acts or omissions but, in such case, liability shall be only to the extent of the insurance coverage.

(e) If a nonprofit organization carries general liability insurance coverage, a volunteer of such organization shall not be liable for damages in a civil action for the actions or omissions of any of the officers, directors, trustees, employees or other volunteers of the nonprofit organization unless: (1) The volunteer authorizes, approves, ratifies or otherwise actively participates in the action or omission and
the action or omission constitutes willful or wanton misconduct or intentionally tortious conduct; or (2) such volunteer is required to be insured by law or is otherwise insured against such acts or omissions but, in such case, liability shall be only to the extent of the insurance coverage.

(f) Nothing in this section shall be construed to affect the liability of a nonprofit organization for damages caused by the negligent or wrongful act or omission of its volunteer and a volunteer’s negligence or wrongful act or omission, when acting as a volunteer, shall be imputed to the nonprofit organization for the purpose of apportioning liability for damages to a third party pursuant to K.S.A. 60-258a and amendments thereto.

(g) The provisions of this act shall apply only to causes of action accruing on or after July 1, 1987.

SECTION C - FEDERAL REGULATIONS, OPINIONS & POLICIES

C1. Personal Liability of Local Leaders Working With Cooperative Extension Programs

This is with reference to your memorandum of July 9, 1962, concerning the question of liability of volunteer local 4-H Club and Home Demonstration Club leaders for their individual acts in performance of their duties as such local leaders.

We have held memorandum pending the outcome of a suit entitled Thompson v. W.S. Whitenton, Board of Commissioners, Rogers County, Oklahoma, and the United States of America filed in the U.S. District Court for the Northern District of Oklahoma. Mr. Whitenton is a county agent, and while driving his automobile in this capacity, he apparently negligently collided with the plaintiff’s car, causing her injury and damage for which the suit was brought. On October 2, 1962, the Court, after hearing oral argument, sustained a Motion for Summary Judgment presented by the Department of Justice and found that Mr. Whitenton was not a “federal” employee within the meaning of the Federal Tort Claims Act, and therefore the United States is not liable for his alleged negligence.

The Federal Tort Claims Act is premised on the proposition of respondent-superior, that is, employer-employee relationship according to the law of the place where the injury or damage occurs. The law of Oklahoma, where Mr. Whitenton’s accident occurred, required absolutely that the right to hire and fire an employee be present and that once hired the right to control, direct or supervise the details of the work must also be present. The brief of the Department of Justice in support of its motion for summary judgment recited that the Federal Government had no power to hire or fire the county agent, that the Federal Government does not pay the county agent nor
regulate the amount of his pay, but the Federal Government does not prescribe the method or manner of his work nor does it supervise or direct the performance of such work. It was upon these facts that the court ruled that Mr. Whitenton as a county agent is not a “federal” employee for the purpose of application of the Federal Tort Act.

In your memorandum, you state that the Cooperative Extension Program is assisted by services of local people who volunteer as local 4-H Club and Home Demonstration leaders, that they are trained by county agents and used in lieu of county agents, that they serve without compensation and are given no Federal or State appointment, and that their relationship to the Federal Extension Service and State Extension Service is a program relationship only. Considering your second question first, that is (2) What is the liability of the federal government for the acts of such local leaders in the performance of their duties as such leaders? The answer is, of course, that since the court has ruled that a county agent is not a federal employee and the Federal Government is not liable for his acts, the acts of these local club leaders who are even farther removed from the Federal Government than the county agent would not cast liability on the Federal Government.

With regard to your first question as to (1) What is the personal liability of these local club leaders for their individual acts in the performance of duties as local leaders? It is a common law obligation that every person is responsible for his own acts. And even if these local leaders might perhaps be considered as employees of the 4-H Club, or the County or the State Extension Service, this would not relieve them of liability for their own acts even though their employer might also be held liable under the doctrine of respondent-superior. We know of no State or other political authority which has abolished the common law doctrine that every person is primarily liable for his own wrongdoing. The only law which abolishes this common law rule is Public Law 87-258 which amends Section 2679 of the Federal Tort Claims Act, and which gives the party who sustains injury or damage through the fault of a Federal employee the exclusive remedy of an action against the United States. In other words, the injured party may not proceed against or hold the government employee liable but must proceed against the United States.

This amendment applies, however, only if the injury or damage results from the operation of a motor vehicle, and it further requires that the person alleged to have inflicted the damage or injury be a “Federal” employee and that the Attorney General certify that such federal employee was acting in the “scope of his federal employment” at the time of the accident. In all other cases not involving the operation of a motor vehicle, the government employee may be held personally responsible under the aforementioned common law doctrine that every person is responsible for his own wrongdoing. We would say, therefore, that the personal liability of these local club leaders as it exists by virtue of the common law according to the place where their acts occur would persist.

/S/ Elmer Mostow
Office of General Counsel
United States Department of Agriculture

October 30, 1962
C2. Exemption from Filing Income Tax Returns - County Agricultural Extension Councils

TO: Kansas State College of Agriculture
    Division of Extension
    c/o L. C. Williams, Director

This is in reply to your letter of June 30, 1953, with which you submitted a list in triplicate showing the correct names and addresses of all the County Agricultural Extension Councils in the State of Kansas.

Inasmuch as the Internal Revenue Service has held that the County Agricultural Extension Councils which were created pursuant to authority contained in House Bill No. 364, enacted by the 1951 Kansas Legislature, are instrumentalities of the State of Kansas, the County Agricultural Extension Councils appearing on the list submitted in your letter of June 30, 1953, are not subject to Federal income tax and are not required to file Federal income tax returns.

Contributions made to the Councils included in the above-mentioned list are deductible by donors in computing their taxable net income in the manner and to the extent provided by Section 23(o) and (q) of the Internal Revenue Code.

Bequests, legacies, devices, or transfers to or for the use of the Councils above referred to are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided in section 812(d) and 861(a)(3) of the Code. Gifts of property to the Councils are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in Section 1004(a)(2)(A) and 1004(b)(1) of the Code.

You should furnish the Bureau annually, on a calendar year basis, lists, in duplicate, showing only the names and addresses of any new Councils created during the year, and the names and addresses of any Councils which for any reason, ceased to exist during the year. Such annual lists should be accompanied by a statement by the Director, Division of Extension, Kansas State College of Agriculture and Applied Science, as to whether the information heretofore submitted and on which this ruling is based, is applicable in all respects to the new Councils appearing on the lists and should be forwarded so as to reach this office not later than February fifteenth of the following year.

Our rulings of July 8, 1953, issued to Anderson County and Cowley County Agricultural Extension Councils are hereby affirmed.

A copy of this letter is being transmitted to the District Director of Internal Revenue, Wichita, Kansas.

/S/ R. C. Dunlap, Chief
Exempt Organizations Branch
C3. Making Surveys of Damages for other Federal Agencies (plane crashes, etc.)

The following letter was sent to all county extension agricultural agents on September 15, 1967, giving instructions on procedures to follow when making surveys of damages for other federal agencies such as for plane crashes and the like.

September 15, 1967

TO: County Extension Agricultural Agents

SUBJECT: Making Surveys of Damages for Other Federal Agencies

Dear Colleagues:

Recently an Air Force plane crashed on a farm in one of our counties. The farmer asked the county extension agricultural agent to make an estimate of the damages. Under the U.S. Code, an officer or employee of the United States is not permitted to act as an agent for prosecuting any claim against the United States. In this particular case, the Air Force had asked the farmer to contact the county extension agricultural agent to make the survey of damages, which was improper procedure.

I checked this with the Federal Extension Service, which is in turn checked with the General Counsel of the United States Department of Agriculture. The proper procedure to follow in cases like this would be:

The Air Force would make a written request directly to the county extension agricultural agent to make a survey of the damages and return it to the Air Force.

The Federal Extension Service and General Counsel of the USDA pointed out that it would be improper for a farmer to ask for the survey because this would place the agent in the position of testifying for the farmer and against the U.S. Government.

In the future, if a plane crashes in any county in Kansas, very likely the Air Force will contact the county extension agricultural agent by official letter and ask for a survey of damages which can be furnished without contacting the State Extension Office. However, if a farmer or civilian attorney contacts you for an estimate of damages, you should immediately contact your district extension supervisor (now called Area Extension Director) or my office. Then we will follow up by getting the request routed through the proper channels so you will not be placed in an
untenable position.

/S/ Paul W. Griffith
Associate Director of Extension

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July 14, 1976

A number of state Cooperative Extension Services either have employees covered by collective bargaining agreements or employees who have recently voted in a collective bargaining election. The recent possibility of strike action by a bargaining unit that included Extension employees prompted one of the states to contact this office. Their inquiry concerned the continuing federal employment status of Cooperative Extension employees if they participated in a strike against the University. Because of the complexity of this issue, we asked the USDA Office of the General Counsel for their interpretation. Their opinion is attached and says, “In summary, participation in a strike by Cooperative Extension agents is a violation of the U.S. Code and subjects the agents to loss of their federal appointment and criminal prosecution.”

We hope this opinion will be of assistance to you if this issue ever arises involving Cooperative Extension employees in your state. With your cooperation, ES-USDA is also attempting to keep abreast of other collective bargaining developments as they involve Cooperative Extension Service.

EDWIN L. KIRBY
Administrator

Attachment

PS-143 (07/76)

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C5. Separation of Church and State in the Cooperative Extension Service

March 27, 1992

Dr. James L. Lindquist
Coordinator
Extension Personnel and Recruitment

This is in response to your March 26, 1992, informal inquiry regarding the printing of religious
statement and/or prescribed religious prayers in Extension educational newsletters, released to the public. Specifically, your concern is whether this practice constitutes a violation of the doctrine of “separation of church and state.”

As was indicated during our telephone conversation, it is inappropriate for a State Cooperative Extension Service or an Extension 4-H /Homemakers Club or Extension sponsored clientele group to include in Extension educational materials information which has a religious purpose, and advances or inhibits religion. While an Extension club/group is a separate organization from Cooperative Extension Service, there clearly is a legal connection between the organizations. For this reason a State Cooperative Extension Service and/or sponsored groups are not only prohibited from aiding or burdening one religion as opposed to other religions but also it is prohibited from aiding religion as opposed to non-religion.

As requested, I have enclosed a copy of a legal opinion which provides an analysis as to whether the use of an Extension Homemaker’s prayer is in violation of the First Amendment. If we can be of further assistance, please contact us.

CURTILAND DEVILLE
Director, Equal Opportunity Staff

SUBJECT: Virginia Cooperative Extension Homemakers Creed and Separation of Church and State

TO: Mary Nell Greenwood, Acting Administrator for SEA-Extension

This responds to your April 2, 1980, Request for an opinion on whether the Virginia Extension Homemakers Creed, which contains the statement “maintain the highest ideals of Christian life” violates the doctrine of separation of church and state. Your request was prompted by a complaint from Ms. Judith Halpern of Farmville, Virginia, and Mr. Norman Olshansky, Regional Director, Anti-Defamation League of B’Nai Brith.

It is clear that neither the USDA Extension Service nor the Virginia Cooperative Extension Service could adopt a creed for homemakers that promotes “the highest ideals of Christian life.” The First Amendment requires governmental neutrality with regard to religion. Government must have secular purposes and must not advance religion. See e.g., Wolman v. Walter, 433 U.S. 229, 236 (1977). Promoting the “ideals of Christian life” could in no way be described as secular. Promoting such ideals not only has a religious purpose, it has the obvious effect of promoting one religion over others.

In this case, the Homemakers Creed apparently has not been formally adopted by the Cooperative Extension Service. It was, however, written jointly by a homemaker and by a district agent. Since the district agent is an employee of VCES, it would be difficult to deny direct governmental action. Furthermore, the Creed has been adopted by the Virginia Extension Homemakers Council (Council), which in our opinion, has a close enough identity with the government so that its actions should be judged by governmental standards.
The Council is a non-profit organization whose purpose is to “strengthen, develop, coordinate, and extend youth, adult, and 4-H work in home economics through the Virginia Cooperative Extension Service.” All Extension Homemakers Clubs in Virginia are eligible for membership in the Council. VCES appoints an Extension Advisor who participates in certain decisions of the Council.

The Virginia Council is a member of the National Extension Homemaker Council which was formed in cooperation with the USDA Extension Service. An employee of the USDA Extension Service has a permanent advisory role with the National Council, whose purpose is to “strengthen, develop, coordinate and extend adult education in home economics through the Cooperative Extension Service of the USDA and the Land-Grant Colleges.”

Both the Virginia Council and the National Council ultimately derive their authority and membership from local Homemaker Clubs. Although local Homemaker Clubs are a voluntary association of private citizens, these clubs were conceived, organized and promoted by the Cooperative Extension Service as a means of carrying out responsibilities under the Smith-Lever Act, 7 U.S.C. 341, et seq.

Although it is not necessary to precisely define the character of the Virginia Council (as governmental, private, or quasi-governmental), we believe that it is fair to conclude that the Council is derivative from and has a symbiotic relationship with the Cooperative Extension Service and particularly with the VCES. Because of that relationship, the Council ought not engage in those activities which are prohibited to Federal and State government by the Constitution. The Council cannot promote activities through the Cooperative Extension Service or its programs, which the Extension Service cannot promote directly.

We therefore recommend that the Creed be rewritten to reflect secular concerns. The language “maintain the highest ideals of Christian life” could be changed to “maintain the highest ideals of American life” or “maintain the highest ideals of our traditions.” In addition, we recommend that the National Extension Homemakers Creed which refers to “Divine Light” be changed to “ethical traditions.” Finally, we believe that there are serious problems in the Virginia Council having a “homemakers prayer.” Governmental activities and programs with a prescribed prayer for participants injects impermissible sectarian overtones. See Engle v. Vitale, 370 U.S. 421 (1962) (non-denominational prayer in public schools is prohibited).

JAMES MICHAEL KELLY
Assistant General Counsel

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C6. 4-H Organizations Eligibility for Tax Deductible Donations

February 9, 1973
Dear Mr. Kirby:

This is in reply to your letter dated January 18, 1971, in which you request rulings that all of the various 4-H clubs and affiliated 4-H organizations under the control of the Extension Service of the United States Department of Agriculture be classified as organizations other than private foundations, and that they be granted relief from filing annual returns of information. You have also requested that all affiliated 4-H organizations under the control of the Extension Service be included in our original ruling of April 25, 1946, which granted recognition of exemption to 4-H clubs.

This original ruling issued to the Department of Agriculture of April 24, 1946, recognized that 4-H clubs were exempt from Federal income tax under section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501 (c)(3) of the 1954 Code.

On March 15, 1948, a ruling was issued holding that the filing of information returns on Form 990 by 4-H clubs was not required.

Your letter of November 22, 1954, raised the question as to whether affiliated 4-H organizations were also intended to be included in our ruling of April 24, 1946. Our ruling of September 23, 1960, held that our ruling of April 24, 1946, was meant to include only the 4-H clubs, and concluded that, although the affiliated 4-H organizations have an ultimate objective of furthering the 4-H program, they were too diversified as to purposes and activities to be included in the original ruling.

On the basis of information contained in your letter of January 18, 1971, and subsequent information submitted, we have concluded that all of the affiliated 4-H organizations authorized to use the 4-H emblem by the Department of Agriculture are so organized and operated under the control of the Extension Service as to make them eligible for inclusion in our original ruling of April 24, 1946.

Donors may deduct contributions to 4-H clubs and affiliated 4-H organizations as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes if they meet the applicable provision of sections 2055, 2106, and 2522 of the Code.

We also rule that both 4-H clubs and affiliated 4-H organizations authorized to use the 4-H emblem by the Department of Agriculture are not private foundations within the meaning of Section 509 (a)(1) of the Code, because they are organizations described in section 170(b)(1)(A)(vi) of the Code.

Your request for a ruling under Section 6033 of the Internal Revenue Code on information return filing requirements was the subject of a separate communication to you dated July 25, 1972,
wherein you were advised that the Commissioner's discretionary authority to relieve the organizations from the filing requirements of Section 6033 of the Code would not be exercised at this time.

We are informing our key district offices of this action. Please keep this ruling letter in your permanent records.

Sincerely,

J.A. Tedesco  
Chief  
Exempt Organizations Branch

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Section D - Removed 11/16/15

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SECTION E - KANSAS STATE UNIVERSITY AND DIVISION OF EXTENSION POLICIES

E1. Policy and Procedures for Employment of Unclassified Personnel in K-State Research and Extension

K-State Research and Extension is an equal opportunity employer and provider.

Filling Extension Agent Positions

1. The vacant position is reviewed by the area director and the local extension board to determine if there is sufficient funding to fill the position. When a position is to be filled, the area director notifies the Extension Operations Office to release the position announcement.

2. The Extension Operations Office:
a. Prepares the position announcement and leads the recruitment process in cooperation with the area director and local extension board.
b. Prepares a folder for each applicant including documents requested in the position announcement.

3. Approximately seven to ten days after the position closes, an administrative committee meets and screens application documents. This committee does a competitive analysis of all the applicants and selects the applicants to be forwarded to the local board and area director for an interview. Those applicants who are not selected for an interview are notified.

4. The applicant interviews with the area director and board take place approximately two to three weeks after the administrative review.

5. Extension boards may, at their discretion, reimburse prospective agents for travel, lodging and meals associated with interviews.

Updated April 2014.

Filling State and Area Extension Positions

Procedures for filling state and area extension positions can be found on the K-State website at:

http://www.k-state.edu/hcs/tools/managers/recruitment/index.html

Updated April 2014

Filling Farm Management Association Positions

Filling vacancies in Farm Management Association positions is a joint responsibility and concern of the head of the Department of Agricultural Economics, the Kansas Farm Management Association administrator (as representative of the director of extension) and the Farm Management Association board of directors. It is important that they cooperate to identify and employ the best available candidate for any given position. The procedure will be as follows:

1. The open position is reviewed by the director of extension in consultation with the head of the Department of Agricultural Economics, the KFMA program administrator and Farm Management Association board of directors to determine if the position is to be filled as is, modified, reassigned and/or left vacant.

2. If the position is to be filled, a tentative position announcement is prepared by the KFMA administrator and approved by the head of the Department of Agricultural Economics on the standard form, for review by the leader of Extension Operations, to see that it meets minimum EEO requirements.
a. The name, title, and address of the head of the Department of Agricultural Economics should appear on the position announcement as the person to whom all applications are to be made.

b. Either an application form, a resume, or both are required of the candidates, along with all academic transcripts and a minimum of three letters of reference.

c. The position announcement is issued by the Extension Operations Office.

3. The approved position announcement will be printed and distributed to those on the EEO mailing list by the Extension Operations Office. The Department of Agricultural Economics may request up to 100 additional copies of the position announcement for their use as may be needed.

4. Processing of applications will be handled by the KFMA administrator, Department of Agricultural Economics who will:

   a. Maintain a record of all candidates who applied for the position by a written application letter.

   b. Develop a file for each candidate consisting of an application form or resume as required in the position announcement, academic transcripts and three letters of reference. Other materials may be added by the candidate.

   c. Place copies of materials received from, and sent to, each candidate in their file.

5. The KFMA administrator will recommend to the head of the Department of Agricultural Economics a department committee composed of:

   a. The KFMA administrator — Chairman.

   b. One association economist at large from another association than the association with the open position. An association economist will be selected to serve for one year. Appointments will be rotated to all associations.

   c. The executive association economist or other association economist from the association with the open position.

   d. A county agricultural agent from the hiring association.

   e. One extension Farm Management faculty member.

   f. One research-teaching Farm Management faculty member.

The head of the Department of Agricultural Economics will appoint the committee.
department committee members will review the application of each candidate for the position and make recommendations to the head of the Department of Agricultural Economics concerning eligibility. All required application materials must be received by the closing date on the position announcement to ensure review by the committee.

Candidates will be notified of incomplete file materials. A brief written comment about the candidate’s qualifications will be made on an eligibility form or candidate profile form and placed in the candidate’s file.

6. The head of the Department of Agricultural Economics and the KFMA administrator will make the final decision on the qualifications of each candidate. The final eligibility of each candidate will be placed in the hiring file. The list of approved candidates, along with a copy of their resume or application form will be submitted to the Extension Operations office for review of EEO compliance.

7. The KFMA administrator will arrange for a mutually agreeable time and place for the Farm Management Association executive office board, or their designated committee to:
   a. Review the files of all candidates who have completed their applications and have been approved by the head of the Department of Agricultural Economics.
   b. Select the candidate or candidates to be interviewed.
      In the event that none of the candidates is selected, the recruitment, selection and interview process will continue until the position is filled.

8. The KFMA administrator will meet with the Farm Management Association board of directors to interview the selected candidate(s).

9. Following the interviews the board of directors and the KFMA administrator will both agree to the offer to be made to the person selected for the position. In the event that none of the candidates is selected, the recruitment, selection and interview process will continue until the position is filled. The KFMA administrator will report the candidate offer to the head of the Agricultural Economics Department and the leader of Extension Operations. The KFMA administrator will then extend a written offer to the candidate. If the candidate declines the offer, the recruitment, selection, and interview process will continue until the position is filled. Signatures on the contract will include the candidate, the president of the Farm Management Association, and the KFMA administrator (as representative of the director of extension).

10. An EEO file is prepared and maintained by the KFMA administrator, Department of Agricultural Economics, where it will be retained for three years. The EEO file will consist of at least the following:
   a. A position announcement including the title of the position that was filled and the closing date.
b. A list of the candidates who applied for the position by letter, a record of the date of application and which candidates completed their applications.

c. File folders of those who completed applications for the position, consisting of an application form, and/or resume as requested in the position announcement, academic transcripts and three letters of reference.

d. Correspondence with others who inquired about the position.

11. Candidates who were not appointed for the position will be notified by the KFMA administrator that the position has been filled.

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**E2. Policy for Extension Local Unit Extramural Funds Approval**

All expenditures of funds from whatever source derived, must have the approval of the Extension Board and the Director of Extension. Therefore, the solicitation of extramural funds through grant proposals or other means such as collaborations or contracts with other organizations requires the approval of the Extension Board and the Area Extension Director who serves as the Director of Extension's authorized representative. (Kansas County Extension Council and Extension District Laws - Kansas Statutes Annotated, Sections 2-608 through 2-622 and 2-623 through 2-628)

The approval process will include a proposal discussion concerning sponsor(s), project, capacity, and relevance considerations. This discussion will involve the local unit Extension Director, Extension Board, and the Area Extension Director. Before the proposal is submitted, *Responsibilities for Extension Local Unit Administration of Extramural Funds Form* KSU 1-13 will be completed and signed by the local unit Extension Director, the Extension Board Chair, and the Area Extension Director. Answers to a set of standard questions indicate whether the grant will be administered through Kansas State University or the local Extension unit.

Revised June 2014

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**E3. Removed – April 2014**
E4. Radio and Television Appearances of K-State Research and Extension Personnel

KSRE personnel may appear on commercially sponsored radio and television programs, providing: 1) that the commercial announcements shall in no way imply endorsement of the product or service either by Kansas State University or by the individual involved, and 2) that there is no implication, on the air or in any manner, that Kansas State University personnel are employed by the station(s) involved.

Kansas State University will permit sponsorship of some radio and television programs produced by Kansas State University, with the same provisions applying.

Updated March 2014

E5. Handling of Funds and Accounts of Outside Groups by Extension Agents

State statutes prohibit Extension Councils and Districts from engaging in commercial or private enterprises or collecting membership dues for other organizations. These same statutes also prohibit the co-mingling of outside funds with extension funds.

Therefore, extension agents are not to handle funds or maintain accounts for outside groups, such as livestock associations and family and community education groups. Those organizations should elect one of their own members to serve as treasurer to receive and pay out funds and should maintain their own accounts.

This policy does not prohibit agents, functioning as private citizens, from serving as treasurer for their local church, community service club, school district support organization, and similar organizations that do not constitute part of their extension programming.

Updated March 2014

E6. Extension Faculty Serving as Executive Secretary, Treasurer or Manager of Organizations

K-State Research and Extension, as part of it’s educational programming, may assist organizations with related missions in their organizational process.

It is the general policy of KSRE that once organizations are established, extension faculty and staff may serve in an educational role, but not as executive secretary, treasurer or manager. Organizations and groups, even though closely allied to the extension educational program should elect officers from their own membership.

Any requests for exceptions to this policy should be declared on the “Declaration of Conflict of
Interest and Time Commitment” form and a management plan should be submitted to and approved by the appropriate administrator.

Updated March 2014

E7. Use of Non-Appropriated Extension Funds for 4-H Fair Premiums

Appropriated Extension Funds (from tax sources) cannot lawfully be used to pay for 4-H Club premiums or any other premiums or prizes, whether at 4-H Fairs or any other fairs. However, non-appropriated dollars may be collected and used to pay for incentives/prizes for educational programs. See Chapter 3 – Use of Extension Funds, B4. Classifying Expense and Posting on KSU 8-6: Column 11: Non-Appropriated Funds (Ed Services)

Revised 6/2014

E8. Authorization for Out-of-County or District and Out-of-State Travel by Extension Agents

Extension agents are authorized to travel outside their local county or district to attend official meetings, tours and other in-state events, to participate in professional development or to conduct educational programming.

Agents in locations bordering Colorado, Missouri, Nebraska and Oklahoma are authorized to travel into adjoining counties in those states in support of their educational programming.

All other out-of-state travel should have prior approval by the local board through either approval of the agent’s Professional Development Plan or by approval of the board at a monthly board meeting.

Updated April 2014

E9. Agent Staffing in Local Units

Local units of K-State Research and Extension, under federal and state legislation and a Memorandum of Understanding, are to conduct comprehensive educational programming in agriculture and natural resources, family and consumer sciences, 4-H youth development and community development.
An agent allocation plan establishes the maximum number of agent positions in a local unit that will receive state funding. Agent staffing decisions are to be made on the basis of local programming needs as well as meeting comprehensive programming responsibilities. Staffing decisions are jointly determined by the local extension board and the Director of Extension’s representative.

In the event that budget availability requires a reduction in force of agent positions, the board and the director’s representative will establish position descriptions for the remaining positions based on programming needs related to program focus and the requirement for comprehensive programming. Agents in the local unit will be invited to apply for the remaining positions in the unit.

Agent staffing decisions will be based on the qualifications of agents, their knowledge in the priority areas of program focus and their ability to meet the requirement for comprehensive programming. The staffing decisions will be determined jointly by the local extension board and the director’s representative.

Local boards and the director’s representative should annually review local programming needs and agent staffing to meet the comprehensive programming requirements for the unit.

Updated April 2014

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E10.  Involvement of Extension Employees in Civil Lawsuits

An extension employee should not volunteer to be a witness for either party involved in a civil lawsuit. If a court subpoena is issued the individual would appear as an expert witness. If subpoenaed the individual would state only the facts and would not make a judgment as to damages that ought to be awarded.

Updated April 2014

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E11.  The Kansas Open Records Act

The Open Records Act, K.S.A. 45-215 et seq., as amended, declares that it is the public policy of Kansas that "public records shall be open for inspection by any person." Public records are defined as "any recorded information, regardless of form or characteristics, which is made, maintained or kept by or is in the possession of any public agency." The University is classified as a public
agency for the purposes of this Act.

Questions about the KORA and requests for public records should be directed to the Kansas State University Designated Records Custodian as outlined in the K-State Policies and Procedures Manual:

http://www.k-state.edu/policies/ppm/3000.html

For additional information for local offices see The Kansas Open Records Act document: http://www.ksre.k-state.edu/boardleadership/duties/effective-meetings/Kansas Open Records Act.pdf

Updated 6/2014

E12. Removed July 2014

E13. Removed July 2014

E14. Non-Job Related Tours or Other Activities

Any person with an extension appointment involved during annual leave in non-job related tours or other activities shall avoid the use of their official title and any reference to their association with the Cooperative Extension Service, county extension councils, Kansas State University an/or the United States Department of Agriculture in any promotional materials or solicitation for participation in the tour or other activity. Any such individual working with or through a commercial concern such as a tour agency will notify them, by letter, that their official title and any reference to their affiliation with the Cooperative Extension Service, county extension council, Kansas State University and/or the United States Department of Agriculture cannot be used in any promotional material or solicitation for participation in the tour activity.
Copies of the letter to the tour agency should be sent to the director of extension and to the area
director of county agents and area staff, and to the department/unit head for state staff.

This policy is not designed to place any further limitations on what an extension professional can
or cannot do on annual leave time. It is designed to eliminate any potential for conflict of interest
accusations and/or the impression on the part of recipients of the promotional material that the
tour is sponsored by the Cooperative Extension Service or Kansas State University.

3/89

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E15. Handling of Extension Agent Applicant Materials

1. Only the board and area directors should see the applicant materials.

2. Common law says that there should not be unnecessary distribution of private facts

3. Do not solicit input and do not show files.

4. Caution the recipients of the files about further disclosure.

5. It is legal to photocopy the material, but it does increase the chance of exposure.

6. If photocopied, the copies should be brought back and destroyed. Someone should be
   responsible for getting that job accomplished.

7. Board members can take a file home, if desired, but should not show or tell what is in the
   file.

8. Board members should be cautioned not to show to other people or to recopy.

9. The file must be placed in Umberger or the area office.

10. When deliberations occur about hiring agents, the other agents should not be present.

5/89

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E16. Conflict of Interest Policy

Ownership or Operation of a Personal or Private Business
An extension employee may own or operate a private business when entering employment, or ownership or operation of a business may occur after being employed. This may or may not be a conflict of interest with the employee’s extension job.

Extension faculty members are expected to give full professional effort to their assignments. Therefore, it is inappropriate for faculty members to engage in other gainful employment that is incompatible with the university’s mission, requires substantial time away from the university, or interferes with the faculty member’s designated professional responsibilities. Personal business unrelated to the university may not be transacted from a university office.

No extension employee shall engage in outside business activities or consulting activities for government or industry in which he/she may be construed to have an advantage based on privileged information received in connection with university activities, or in which the objectivity of his/her judgment in connection with one activity may be questioned by reason of the nature of his/her other activities.

As in the case of consulting, those who propose to engage in other outside work must obtain prior approval of their area director, department head and dean. Such outside activities, as well as other possibilities for conflict of interest, are to be reported in writing to the appropriate area director or department head.

Buying, Selling and/or Trading of Livestock, Crops, Commodities

Extension employees may become involved in trading agricultural or other commodities or futures contracts that are closely related to their extension job. Personal investment (stocks and bonds) would not fall into this category unless an excessive time commitment away from work is required.

The department head or area director must be informed if the employee is trading in commodities closely associated with his or her extension assignment. A determination must be made whether this involvement presents unfair competition to others trading in such commodities. If the activity appears in conflict with job time or assignment, a determination must be made and approval given before further activity is undertaken.

Holding Elected or Appointed Public Office

Extension faculty are eligible to accept any public or political party position that does not involve a conflict of interest and does not require substantial time away from assigned duties or in other respects infringe upon them. All extension personnel involved in political activities must make clear that they are acting for themselves and not for extension or the university. The department head or area director should be informed of the employee’s decision to seek public office, determine that the duties of the public office will be carried out on the employee’s personal time (approved absence or leave without pay), and ensure that all time, facilities and materials required to conduct a campaign and to carry out the responsibilities of the public office are separate and apart from the employee’s job.
Providing Expert Witness Testimony in Court, etc.

Extension employees are discouraged when possible from being involved in a court case as an expert witness in Kansas. The employee must notify his or her area director or department head in advance of serving as an expert witness in Kansas that he or she has been served a valid duly served subpoena. It is encouraged that the employee appear as a friend of the court, not as a representative of the Kansas State University Cooperative Extension Service, and the employee should avoid any testimony that might conflict with the employee’s job assignment. Fees and expenses for testifying are to be handled directly between the extension employee and the payer of the fees or expenses and should only be accepted when the employee has taken appropriate leave time.

E 17. Local Extension Unit Credit (Procurement) Card Policy

Extension Councils/Districts may use Credit Cards within usage guidelines set forth in this policy. These guidelines have been developed from best practices for credit card use developed by the Kansas Legislative Division of Post Audit. The purpose of the procurement card is to establish a more efficient, cost-effective method of purchasing and paying for transactions within established usage limits. Recommended card maximum spending limits are $5,000 per transaction and $10,000 monthly. The card can be used for in-store purchases as well as mail, phone or fax orders. The procurement card can be used to reduce purchase orders, payment vouchers, charge accounts and the use of personal funds reimbursed by payment vouchers.

1. Credit cards should only be obtained through Board authorization. Any local guidelines developed that are beyond the scope of this policy should be in writing and readily available to staff and the Board.

2. Each card user should have a separate credit card identification code or account.

3. Cards will be assigned an expenditure dollar limit applicable for a 30-day billing cycle.

4. Original receipts MUST be submitted to document each purchase. Credit Card purchases must be reviewed and approved by someone other than the employee making the purchase. All purchases must be approved by the County/District Extension Director. Purchases by the County/District Director must be reviewed in detail by a designated board member.

5. When making purchases, be sure to remind the vendor of the Extension Council’s/District’s tax exempt status.

6. Gasoline purchases are allowed for Extension vehicles only. Gallons of gas purchased and the cost is to be recorded and vehicle use documented in a vehicle mileage log. Gas purchase receipts should be reconciled with the vehicle log by someone other than employee making gas purchases.

7. Credit cards may be used for business related lodging expense. However, there can be no charges for meals, beverages, or other non-business related expenses.

8. The card is not to be used for alcoholic beverages or agent meals.
9. Unauthorized purchases will be result in severe consequences. Possible actions are:
   a. Verbal warning
   b. Loss of Credit Card privileges for a specific period of time or permanently.
   c. Written warning added to the employee’s personnel file.
   d. Termination of employment and possible civil and/or criminal prosecution for suspected serious infraction of policy and violation of law.

10. Card users should sign a statement saying they are familiar with the credit card policies. A copy of the policies signed by each cardholder should be kept on file.

Revised 12/2011

E18. Professional Scheduling Policy

Definition: Professional scheduling is defined as the responsibility of arranging one’s work schedule to best achieve the responsibilities of the position and meet the needs of constituents, while achieving a balance of professional and personal time that is productive and healthy for the organization and the individual.

Situation: K-State Research and Extension faculty develop and extend knowledge from the university campus to the people of Kansas. Often the nature of the educational event or research activity and/or the availability of constituents necessitate faculty to work during non-routine office hours (before 8:00 a.m., after 5:00 p.m., evenings or weekends). Faculty must be flexible to schedule their work in a way that ensures successful delivery of their programs. K-State Research and Extension also supports faculty in their role as family members and active participants in their communities, and recognizes that these kinds of responsibilities may take them away from the workplace during routine office hours.

Principles for Implementation of Professional Scheduling:

1. K-State Research and Extension faculty are accountable for fulfilling the responsibilities of their positions. As professionals they are entrusted with the flexibility of planning their work schedules subject to the policies below.

2. There is an expectation that faculty will spend at least 40 hours per week in the fulfillment of their responsibilities. As professionals, faculty will often be required to invest more than 40 hours per week to maintain and expand their educational and/or research programs.
3. Due to the nature of their responsibilities as educators, extension faculty are exempt from the Fair Labor Standards Act if their salary is above $47,476 or if they fall under the teacher exemption of the FLSA. Therefore they do not get paid overtime or compensatory time for weeks exceeding 40 working hours. Unlike compensatory time, professional scheduling is not designed to compensate hour for hour for time worked over 40 hours in a work week.

Policy and Implementation: K-State Research and Extension administration supports faculty in meeting their professional responsibilities while practicing professional scheduling within these guidelines:

1. Professional scheduling should be practiced at the mutual convenience of the organization and the individual. If the use of professional scheduling has an adverse effect on job performance or the achievement of organizational goals, the faculty member’s use of professional scheduling is subject to review and revision by the supervisor.

2. Faculty are generally expected to be available to their clientele, stakeholders and other faculty during office hours. If there is a routine need to work a different schedule, the regular schedule should be revised in consultation with the supervisor. This professional scheduling policy gives faculty the flexibility to take care of personal commitments during office hours when necessary.

3. When faculty are practicing professional scheduling during the regular work week, they must inform the appropriate office or departmental official of their whereabouts, their estimated time of return and how to contact them if necessary.

4. Any leave of four or more hours is to be documented as vacation or sick leave and is to be reported bi-weekly to the designated office professional or supervisor.

11/2016
E19. Payment of Judging Fees to County Extension Agents

During this county fair season a question has arisen as to the payment of judging fees to county extension agents. Following is information to clarify this issue.

Judging Fees from County Extension Council Funds

The Kansas Extension Service Administrative Handbook states that “Honorariums, judging fees, etc., for Extension Agents in excess of mileage and subsistence are not approved expenditures of county extension councils.” This applies whether or not the agent uses annual leave and is applicable to fair judging as well as 4-H Club Days judging. This statement reflects guidelines for the use of extension funds from the Federal Administrative Handbook for the Extension Service.

Judging fees from County Fair Board Funds, 4-H Councils, Etc.

If an agent **does** use annual leave to fulfill the judging request or if the judging assignment is on a weekend:

- A judging fee may be accepted.
- The agent is to drive his/her personal vehicle and may accept mileage and reimbursement for meals and lodging.

If the agent **does not** use annual leave to judge the following would apply:

- No judging fee may be accepted.
- Mileage is to be paid to the agent if they drove a personal car.
- Mileage is to be paid to the county extension council/district governing body if the agent drove a county/district vehicle.
- Meals may be reimbursed directly to the agent.

Richard D. Wootton

7/97

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E20. The Extension Program Assistant: Policy, Roles and Responsibilities

Program assistants play a vital role in K-State Research and Extension’s expansion and implementation of educational programming for Kansas residents. Program assistants are para-professionals who may be employed by local extension boards. They are generally employed for a specific time frame and for the completion of well-defined program objectives. The employing entity provides salary, benefits, and travel expenses associated with the responsibilities of the position.

At the local level, program assistant positions are to be developed by the extension board in partnership with the area extension director.

Following is specific information related to the employment of program assistants by local units.
1. The local extension board and the area extension director will meet together to define the responsibilities of the program assistant position. An Approval to Employ an Extension Program Assistant (EXOP 3-5) will be signed by both parties.

2. The program assistant reports to the local unit director and/or an agent for their responsibilities and performance. The board and area director should be kept informed of the progress toward assigned responsibilities. A performance review is to be conducted at the end of the first three months of employment and at least annually thereafter.

3. The program assistant’s responsibilities are to be specifically focused with well-defined objectives and a targeted audience. In contrast, an extension agent gives leadership to a comprehensive educational program directed to a wide variety of the residents of the county or district.

4. Program assistants who work more than 1000 hours annually are eligible for the Kansas Employees Public Retirement System and the State of Kansas Health Insurance program if the local board provides these benefits.

5. Program assistant positions are non-exempt from the overtime provision of the Fair Labor Standards Act and thus the assistant will be paid an hourly wage and overtime or compensatory time for any hours worked over 40 in a workweek.

6. It is recommended that the minimum educational requirement for a program assistant position be a high school diploma or associate degree.

7. Appropriate professional development for the program assistant is to be arranged through the supervising agent.

3/2016

E21. Ethics/Guidelines Concerning Gifts and Hospitality for Unclassified State Employees (Kansas Commission on Governmental Standards and Conduct)

Kansas law prohibits an unclassified state employee from accepting or requesting gifts under certain circumstances. A gift may be in many forms, including money, loan, travel, meals, or entertainment.

The value of a gift is the retail cost to purchase it. The value of a ticket entitling you to food, refreshments, entertainment, etc., is the face value of the ticket. If no value is indicated, the value is the actual cost to the giver. Multiple gifts from a single source given in a calendar year must not total $40 or more.
The commission has issued rules and regulations and advisory opinions interpreting the gift statute. The following are the most important points.

What You Can Not Do

As an unclassified state employee, you are prohibited from accepting any gift worth $40 or more in a calendar year when it could be reasonably believed that the gift was intended to influence you, could reasonably be expected to influence you in the performance of your official duties, or was intended as a reward for any official action. If you knowingly and intentionally do so, you are subject to a civil fine of up to $5,000 and/or you may be criminally charged with a class B misdemeanor. In addition, the governor may reprimand or remove you from state service.

An exception to the gift rule exists for gifts that are customary on family, business, and social occasions, as long as the gift being given is based on a personal or business relationship. The circumstances must be considered in each case to ensure that no ethical problem or even the appearance of improper behavior exists.

Events

You are prohibited from accepting gifts in the form of entertainment worth $40 or more in a calendar year. Entertainment includes tickets or passes to events such as concerts, theater, and sporting events, and food and beverages provided when the donor is not in attendance.

You may not receive discounted or complimentary registration fees to attend conferences and seminars from any person or company who does business with your agency.

Travel and/or lodging provided to you by any person or company who does business with your agency is prohibited. An exception to this travel expense rule exists when the state agency would be willing to pay your expenses for travel and lodging.

You may not designate a friend, family member, or entity (for example, a charity) to receive a gift that you cannot receive.

Gifts of $40 or more cannot be received by you from a person or business that is licensed, inspected, or regulated by, does business with, appears before, or negotiates with your agency; lobbies; applies for or receives funds from your agency; or contracts with your agency. If your agency licenses, inspects, or regulates, the $40 limitation on gifts includes hospitality in the form of food and beverages.

What You Can Do

The following can be accepted without violating the law:

• Gifts given to you by someone based on a personal relationship totally unrelated to your state duties.

• Meals received when you serve as a participant or speaker in a job-related professional or educational program, and meals are available to all participants.
• Modest items of food and refreshment offered other than as part of a meal.
• Unsolicited advertisement material or promotional material of little value.
• Plaques presented in recognition of your state service or awards and plaques presented in recognition of service to the community, etc.
• Prizes given in random drawings open to the public.
• A rebate, discount or promotional item available to any individual or governmental agency.
• Hospitality in the form of food and beverage and recreation provided in the presence of the donor. Recreation means activities such as golf events, attendance at sporting events, concerts, etc., when the donor accompanies you.

The Kansas Commission on Governmental Standards and Conduct issues advisory opinions upon its own initiative and upon the request of any person to whom the state law applies.

Advisory opinions serve to interpret the law and may be especially useful to public servants who are considering an activity which they suspect may involve a conflict of interests. Any person who acts in accordance with the provisions of such an opinion shall be presumed to have complied with the provisions of the conflict of interests law.

If you receive the offer of a gift you are not sure you may accept, you should consult with your supervisor or the Kansas Commission on Governmental Standards and Conduct to determine whether it is permissible to accept it.

You may call or write:

Kansas Commission on Governmental Standards and Conduct
109 W. 9th, Suite 504
Topeka, KS 66612
Office: (785) 296-4219
Fax: (785) 296-2548

Note: These provisions do not apply if you are an unclassified state employee whose salary is subject to the governor’s approval.

This chapter pertains to laws in effect on July 1, 1997.
E22. Legal Action Against University Personnel

May 2, 1975

TO: All Faculty

FROM: John Chalmers
       Vice President for Academic Affairs

RE: Legal Action Against University Personnel

Because of several inquiries from faculty members concerning the possibility of legal action against them because of committee assignments and other regular duties associated with their assignments, I have asked the university attorney to prepare a short statement on this, which follows:

In the event legal action is filed against faculty members or administrators because of action taken in the appropriate performance of their duties, either as members of grievance committees or as those who provide recommendations on tenure, evaluation, and reappointment, it is the policy of the attorney general’s office to defend them. It is also state and university policy to have the university attorney participate in the defense in these cases. There is no cost to the state employee.

Further, it is my opinion that faculty members who are performing their assigned duties while serving on grievance committees or making recommendations could not successfully be held liable for damages unless the complaining party proved a malicious or bad intent.

E23. District Extension Agent Salary Policy

Extension Districts are allocated funding through state and federal fund sources based on the number of Extension agent positions originally allocated in the District Operational Agreement among the counties forming the district. The funding is irrespective of the number of Extension agents hired into the District. The state and federal funds for the originally allocated positions are distributed equally across all filled positions.

As an Extension agent vacancy occurs within the District, all salary and benefit savings on that position will return to the source of those funds. In other words, the District sources of funding will remain with the District. The state and federal sources will return to K-State. As the position is refilled, state and federal sources of funding will be reinstated at the base level equal to that provided to all other agents within the District.
If a vacancy occurs and the District Governing Board decides that position will not be refilled, accumulated salary savings on the state and federal portions will return to K-State until new Extension agent annual contracts are written. At that time an increase will be made to the base state and federal funds support to all Extension agent positions within the District to equal the total value of the block grant for the District.

If the District Governing Board decides to add an Extension agent position, state and federal funding will be adjusted downward on all Extension agent positions in an amount to retain the total value of agent allocation of the district.

Revised 4/21/2011

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E24. Program Development Committee Engagement Policy

[Link to policy document]

E25. Local Unit Change Funds Policy

**Authorization:** Extension Unit change funds are authorized as a necessary component of KSA 2-616

**Creation:** The change fund must be approved by the Extension Unit Board and the Director of Extension KSA 2-615. The minutes must contain the purpose of the change fund (i.e. Scenic Office Change Fund), the designated custodian of the change fund, the supervisor of the change fund, the amount of the change fund, and the duration of the change fund. The change fund should be established for a fixed term, or reauthorized each year by the Extension Board at the January organizational meeting. The maximum amount in any change fund will not exceed $300.00. There can be multiple change funds for different events with differing amounts and duration. *(See fund authorization form.)*

**Operation:** Issue a check to Cash with the Extension Unit’s Bank. Provide a secure lockable location for the fund. Only the designated custodian of the fund should have access to the fund. Under NO circumstances can any payment be made from this fund. The supervisor and custodian should verify the Change Fund monthly and include the verification form with the Monthly Financial statement *(just like is done with a bank or savings account statement – see fund reconciliation form.)*

**Reporting:** Record the check issued to the change fund as a ‘Transfer to Savings’, Create new Savings Account with an identifying account name *(such as Scenic Office Change fund or Walk KS Change fund. This will cause the change fund(s) to be listed on the Summary Page along with the savings accounts.)*
Closing: Deposit the fund in the regular checking account, record as a Transfer from Savings.

Restoring lost funds. Any loss from the change fund must be reported to the local unit board and to the K-State Research and Extension Director’s Representative.

February 2016

E26. Raffle Policy and Guidelines

Due to the recent changes in 2015 Kansas law, it is now possible for nonprofit and education entities to conduct raffles. Refer to the Kansas raffle amendment SCR 1618 for state statute requirements http://www.ksrevenue.org/bingoraffle.html

A raffle has three components: prize, consideration (ticket cost) and chance (luck). If a raffle is held, it must be conducted under the following conditions and policy. Raffles must be transparent and open, so there is no question that the raffle is above board. There also must be an equal chance for winning and equity for everyone who purchases a ticket.

- The Extension board must agree to support the conducting of raffles. The Extension board may opt in or out of conducting raffles at any time, by passing a motion noted in the official minutes.
- The group conducting the raffle must be an Extension unit-affiliated group, e.g., 4-H club or project group, Master Gardeners, etc.
- Any group that wishes to conduct a raffle must first submit an application.
- All raffles must be approved by the Extension unit prior to conducting of the raffle. Since boards meet once per month, groups wishing to conduct a raffle must allow sufficient time for approval.
- Groups must specify in the application the primary purpose of the raffle and how the money will primarily be used.
- Groups that begin a raffle process (including selling tickets) prior to board approval will be required to cancel the raffle and return all monies collected.
- All raffle tickets must be pre-printed with a numbering system, e.g., 001 to 1,000. No hand numbering of tickets is allowed.
- All raffle tickets must have a pre-numbered ticket stub and matching ticket number. Tickets may be perforated, so the stub may be separated easily from the ticket. The ticket must be given to the person buying the ticket at the time of sale, and the stub with contact name and information must be retained for the drawing.
- Unsold tickets must be collected and returned to the raffle coordinator within seven days after the raffle is conducted. A log must be used to keep track of the numbers of tickets issued and to whom they were issued for accounting purposes.
- The raffle ticket must include the following information: name of raffle sponsor, (e.g., Clover County Master Gardeners), the word raffle on the ticket, cost of the ticket, date of
the raffle drawing, prizes to be given away, whether or not person must be present to win (generally not necessary), contact name, phone and e-mail for winning list of prizes, and location of the raffle if it is occurring at a particular event. (See sample of ticket and ticket stub).

- Ticket stub must include the following information: name of raffle sponsor, (e.g., Clover County 4-H Council), the word raffle on the ticket, cost of the ticket, date of the raffle drawing, space for name, mailing address, phone number and e-mail of the purchaser, so they may be contacted to collect the prize.

- For the drawing of ticket stubs, a large container must be used so the ticket stubs can be thoroughly mixed. A wire cage with an opening door is desired, so that the tickets can be mixed additionally between drawings.

- Any person who is sponsoring or closely affiliated with the raffle may not draw the winning ticket(s).

- Final accountability of the raffle must be submitted within 10 days after the raffle to the Extension unit.

February 2016
CHAPTER 2

MEMORANDA

Section A - Federal Agencies

A1. Memorandum of Understanding Between Kansas State University of Agriculture and Applied Science and the United States Department of Agriculture on Cooperative Extension Work in Agriculture and Home Economics

Section B - State Agencies

B1. Memorandum of Understanding Between the Division of Extension, Kansas State University of Agriculture and Applied Science and Extension Council, Represented by its Executive Board

B2. Memorandum of Agreement Between the Kansas Crop and Livestock Reporting Service and the Kansas Cooperative Extension Service of Kansas State University

Section C - Commercial and Private Organizations

C1. Restated Memorandum of Understanding Between Kansas State University of Agriculture and Applied Science and the Kansas 4-H Foundation

C2. Memorandum of Understanding Between the Division of Extension, Kansas State University of Agriculture and Applied Science and Farm Management Association, Inc., a Kansas Not-For-Profit, Educational Corporation
CHAPTER 2

MEMORANDA

SECTION A - FEDERAL AGENCIES

A1. Memorandum of Understanding Between Kansas State University of Agriculture and Applied Science and the United States Department of Agriculture on Cooperative Extension Work in Agriculture and Home Economics

Whereas, Kansas State University of Agriculture and Applied Science has under its control federal and state funds for extension work in agriculture and home economics which are and may be supplemented by funds contributed for similar purposes by counties and other organizations and individuals within said state, and the United States Department of Agriculture has funds appropriated directly to it by Congress, which can be spent for extension work in the State of Kansas;

Therefore, with a view to securing economy and efficiency in the conduct of extension work in the State of Kansas, the president of Kansas State University of Agriculture and Applied Science, acting subject to the approval of the Board of Regents of the said Kansas State University of Agriculture and Applied Science and the Secretary of Agriculture of the United States, hereby execute the following memorandum of understanding with reference to cooperative relations between said Kansas State University of Agriculture and Applied Science and the United States Department of Agriculture for the organization and conduct of extension work in agriculture and home economics in the State of Kansas.

I. The Kansas State University of Agriculture and Applied Science agrees:

(a) To organize and maintain at said institution a definite and distinct administrative division for the management and conduct of all cooperative extension work in agriculture and home economics, with a director selected by the institution and satisfactory to the department;

(b) To administer through such division thus organized, known as the Division of Cooperative Extension of Kansas State University (KSU), any and all funds it has or may hereafter receive for such work from appropriations made by Congress or the state legislature, by allotment from its board of regents or from any other sources;

(c) To accept the responsibility for conducting all educational work in the fields of agriculture and home economics and subjects related thereto as authorized by the Smith-Lever Act as amended and other acts supporting cooperative extension work, and such phases of other programs of the department as are primarily educational, which the department has been authorized to carry on within the
II. The United States Department of Agriculture agrees:

(a) To maintain in the department a federal extension service which, under the direction of the secretary, (1) shall be charged with the administration of the Smith-Lever Act as amended and other acts supporting cooperative extension work insofar as such administration is vested in the department; (2) shall have primary responsibility for and leadership in all educational programs under the jurisdiction of the department, except the graduate school; (3) shall be responsible for coordination of all educational phases of other programs of the department, except the graduate school; and (4) shall act as the liaison between the department and officials of the land-grant colleges and universities on all matters relating to cooperative extension work in agriculture and home economics and educational activities relating thereto.

(b) To conduct through Kansas State University of Agriculture and Applied Science all extension work in agriculture and home economics and subjects relating thereto authorized by Congress to be carried on within the state except those activities which by mutual agreement it is determined can most appropriately and effectively be carried out directly by the department.

III. The Kansas State University of Agriculture and Applied Science and the United States Department of Agriculture mutually agree:

(a) That, subject to the approval of the president of the Kansas State University of Agriculture and Applied Science and the secretary of agriculture, or their duly appointed representatives, all cooperative extension work in agriculture and home economics in the State of Kansas involving the use of federal funds shall be planned under the joint supervision of the director of the Division of Cooperative Extension, KSU, of the State of Kansas and the administrator of the federal extension service; and that approved plans for such cooperative extension work in the State of Kansas shall be carried out through the Division of Cooperative Extension, KSU, of the State of Kansas in accordance with the terms of project agreements and plans of work.

(b) That all state, area and county personnel appointed by the department as cooperative agents for extension work in agriculture and home economics in the State of Kansas shall be joint representatives of the Kansas State University of Agriculture and Applied Science and the United States Department of Agriculture, unless otherwise expressly provided in the project agreement and plan of work. Such personnel shall be deemed governed by the requirements of Federal Civil Service Rule No. IV relating to political activity.

(c) That the cooperation between the Kansas State University of Agriculture and Applied Science and the United States Department of Agriculture shall be plainly
set forth in all publications or other printed matter issued and used in connection with said cooperative extension work by either the Kansas State University of Agriculture and Applied Science or the United States Department of Agriculture.

(d) That annual plans of work for the use of Smith-Lever and other federal funds in support of cooperative extension work shall be made by the Division of Cooperative Extension, KSU, of the State of Kansas and shall be subject to the approval of the secretary of agriculture in accordance with the terms of the Smith-Lever Act as amended or other applicable laws, and when so approved shall be carried out by the Division of Cooperative Extension, KSU, of the said State of Kansas.

IV. The Kansas University of Agriculture and Applied Science and the United States Department of Agriculture further mutually agree:

(a) That the Department of Agriculture shall make final determination on any proposed supplementary memoranda of understanding or similar documents, including those with other agencies, affecting the conduct of cooperative extension work only after consultation with appropriate designated representatives of the Land-Grant Colleges and Universities.

(b) That the Kansas State University of Agriculture and Applied Science will make arrangements affecting the conduct of cooperative extension work with agencies of the department, or with other federal agencies, only through the administrator of the federal extension service, or in accordance with an existing general agreement which has been approved by the administrator.

(c) That all memoranda and similar documents hereafter executed affecting cooperative extension work, whether between agencies of the department or between state extension services and agencies of the department, shall be within the framework of, and consistent with the intent and purpose of, this memorandum of understanding.

(d) That all memoranda and agreements affecting policies in cooperative extension work shall be reviewed periodically by appropriately designated representatives of the Land-Grant Colleges and Universities and the secretary of agriculture for the purpose of determining whether modification is necessary or desirable to meet more effectively current developments and program needs.

V. This memorandum shall take effect when it approved by the president of the Kansas State University of Agriculture and Applied Science and the secretary of agriculture of the United States, and shall remain in force until it is expressly abrogated in writing by either one of the signers or a successor in office. The agreement executed February 18, 1955, shall be deemed abrogated upon the effective date hereof.

KANSAS STATE UNIVERSITY OF AGRICULTURE AND APPLIED SCIENCE
SECTION B - STATE AGENCIES

B1. Memorandum of Understanding Between the Division of Extension, Kansas State University of Agriculture and Applied Science and County Extension Council, Represented By Its Executive Board

Whereas the Federal Smith-Lever Act, 1914, Amended; the Kansas County Extension Council Law, Amended; and the Memorandum of Understanding between the United States Department of Agriculture and the Kansas State University of Agriculture and Applied Science provide for the conduct of extension work in the fields of agriculture, marketing, home economics, 4-H and youth work, community development, and subjects relating hereto by use of cooperative educational efforts with individuals, organizations, groups, etc., and whereas the Kansas County Extension Council Law, Amended, provides for County Extension Councils, which are to cooperate with the Kansas State University Division of Extension conducting said educational programs; and whereas the director of extension is required to approve all extension budgets, accounts, and expenditures of funds, and all extension project plans of work; and whereas the director of extension has to certify each year that the said council is properly functioning and thereby entitled to the appropriations provided by law, this memorandum of understanding is agreed to in order that there may be full understanding at all times between the said Division of Extension and the said County Extension Council in the cooperative working relationships in the development and conduct of county extension educational programs, the employment of county extension agents to aid in the prosecution of such programs, the approval of budgets, accounts and expenditures of funds.

A. Basic Information

1. The Extension Service as it is known today was set up in the Smith-Lever Act of 1914, which provides for cooperative extension work between the agricultural colleges and/or universities, in the several states receiving benefits of an act of Congress approved July 2, 1862, and the acts supplementary thereto, and the United States Department of Agriculture. The Smith-Lever Act defines the extension program: “Cooperative agricultural Extension work shall consist of the giving of instruction and practical demonstrations in agriculture, uses of solar energy with respect to agriculture, and home economics and subjects related thereto to persons not attending or resident in said colleges in the several
communities, and imparting information on said subjects through demonstrations, publications, and otherwise and for the necessary printing and distribution of information in connection with the foregoing; and this work shall be carried on in such a manner as may be mutually agreed upon by the Secretary of Agriculture and the State agricultural college or colleges or Territory or possession receiving the benefits of this Act.”

2. In accordance with the foregoing paragraph, Kansas State University and the United States Department of Agriculture have signed a memorandum wherein it was agreed that the university would establish a distinct administrative division for the management and conduct of the extension program in the state. It was further agreed that the U.S. Department of Agriculture would conduct its program through the university in accordance with plans mutually agreed upon. Also that all persons appointed as extension agents shall be joint representatives of the university and the U.S. Department of Agriculture. Other minor points of administration were also agreed to.

3. Kansas State University of Agriculture and Applied Science has three principal functions, namely: (1) to teach the students who enroll at the university, (2) to do research work in the fields of agriculture, veterinary medicine, home economics, engineering, and other appropriate areas, and (3) to conduct an extension educational program among the people of the state who are not enrolled as students at the university.

4. The Kansas County Extension Council Law, Amended, provides for County Extension Councils as the agency in each county to cooperate with Kansas State University in planning and in the execution of an educational extension program.

B. The Division of Extension of Kansas State University of Agriculture and Applied Science agrees:

1. To conduct educational programs in agriculture, marketing, home economics, 4-H club and youth work, and community development (economic development) in the county with the cooperation of the County Extension Council.

2. To provide a suggested procedure for the planning of county extension programs in the fields of agriculture, marketing, home economics, 4-H club and youth work, and community development (economic development) for the people of the county.

3. To assist in the development of a procedure for the collection of data that may be needed in the development of such county programs.

4. To provide a staff of specialists in the fields of agriculture, marketing, home economics, 4-H club and youth work, and community development (economic development) insofar as available funds will permit and to provide travel
expenses for such specialists for the purpose of visiting the counties to assist the county extension agents and leaders to plan and conduct programs for the county. Said specialists will also prepare bulletins and other literature helpful in the execution of the county programs.

5. To provide administrative supervisors (area extension directors) whose duty it is to represent the director of extension in carrying out responsibilities in the counties and to assist county extension agents in program organization, planning and execution; assist the executive board and the council in an understanding of their responsibilities; assist in the development of county extension programs; and maintain satisfactory working relationships between the university staff, area extension specialists, county extension agents, the executive board, the council, and the people.

6. To conduct extension educational programs over radio station KKSU that will supplement the execution of the county programs.

7. To properly publicize regional, area or statewide activities planned by one or more counties of the state and to otherwise widely publicize the accomplishments in the Extension programs of the state.

8. To receive applications from persons who may be interested in being extension workers and to pass upon their qualifications and thus maintain a list of qualified and approved persons for employment as county extension agents.

9. To train extension workers in their responsibilities, including methods of planning and conducting extension programs.

10. To pay a portion of the salary of each agent employed in the county in such amount as authorized by the state legislature and the Board of Regents.

C. The County Extension Council as represented by its executive board, hereafter known as the board, agrees:

1. To maintain a suitable office for the headquarters of the County Extension Council, including adequate space for the county extension agents, office assistants, working areas and storage of equipment and supplies.

2. To provide the necessary transportation and subsistence expenses of the agents while absent from their headquarters on official duty.

3. To pay the necessary expenses of any leaders authorized by the Executive Board to attend area or state extension program planning conferences.

4. To provide the necessary funds for teaching and demonstration materials and equipment.
5. To employ as county extension agents only those persons who have been approved by the director of extension for the county concerned as each agent is a member of the faculty of the university and a cooperative employee of the United States Department of Agriculture.

6. To contact the director of extension or the director’s representative when a vacancy may occur in a county extension agent position, and make arrangements with the director of extension for a candidate to be interviewed by the board and the director’s representative.

7. To expend funds within the various items of the approved budget. Total expenditures in any one year shall not exceed the total of the budget approved for that year. Funds may be transferred from one budget item to another with the approval of the executive board and the director of extension. The budget will be the basis for the approval of expenditures by the director of extension.

8. To maintain accurate and complete financial records on forms and in books designed by the director of extension and to submit copies at such times as the director may deem necessary for the approval of the expenditure of funds as required by the law. And to keep such records in the county extension office and available at all times for inspection by the director or a representative, and members of the extension council.

9. To review with the director of extension or the director’s representative, at least twice a year, the progress being made in the county programs.

D. The Division of Extension and the board mutually agree:

1. That each county extension agent employed shall be a cooperative employee of the Division of Extension of Kansas State University, the United States Department of Agriculture and the County Extension Council and shall be satisfactory to the director of extension and to the board.

2. That county extension agents will be employed under the terms of a three-party (agent, executive board, and the director of extension or a representative) agreement which will stipulate the total salary to be paid to the agent; the portion of the salary to be paid by the university; the date and length of the employment period; the provisions for annual, sick and professional leave; provisions for transportation and other necessary expenses; and other points pertaining to the employment of an agent.

3. To fix the salary of each county extension agent at a level commensurate with the qualifications required of extension agents and persons in other lines of work requiring similar qualifications and responsibilities.
4. That close relatives of county extension agents will not be employed in the same county.

5. That the employment of close relatives of the members of the executive board in the county office is not a good policy.

6. Employing extension agents shall be based on the programmatic needs as jointly determined by the board and the director of extension or a designated representative.

7. That extension work is a profession and that persons engaged in it will be given encouragement and opportunity to improve their professional ability and standing by further study, reading and conferences with other persons in similar work; and further, that the professional attitude of county extension agents will be upheld by requiring not more than reasonable hours of work and granting compensation in keeping with their qualifications and experience.

8. The executive board will meet at least once each month to transact the business for which it is responsible and confer with the agent concerning the progress being made on the county Extension programs. In case of anticipated heavy farm work seasons, the executive board may authorize the officers to approve expenditures and otherwise act for the board in lieu of one monthly meeting.

9. That the general supervision of county extension agents as provided by law will be accomplished by conference between the director of extension or a representative and the agents at such times and places as are mutually convenient for them; and at least twice each year by a joint conference of the board, agents, and the director of extension or the director’s representative.

10. The county extension office shall be known as and marked as the “Extension Council Office” followed by the titles of the agent positions employed.

11. That the council, its executive board, and the county extension agents will plan and conduct county programs in keeping with the principles established in the Smith-Lever Act, Amended, and the County Extension Council Law, Amended.

E. Effective Date and Termination of This Memorandum:

This memorandum shall be effective when it is approved and signed by the chairman of the executive board of the ____________ County Extension Council, and the director of extension of Kansas State University of Agriculture and Applied Science, and shall remain in effect until it is abrogated in writing by either one of the parties signatory hereto or revised by mutual agreement.

Approved:
B2. Memorandum of Agreement Between the Kansas Crop and Livestock Reporting Service and the Kansas Cooperative Extension Service of Kansas State University

I. Purpose

The purpose of this Memorandum of Agreement is to establish a continuing working relationship between the Kansas Crop and Livestock Reporting Service (K-CLRS)* and the Kansas State University Cooperative Extension Service (KSU-CES) in support of programs that will help to foster:

1. scientific collection of timely crop and livestock (agricultural) statistics,
2. collection of crop and livestock statistics that are needed to serve the best interest of both the agricultural community and the total national society,
3. effective dissemination of these statistics to the general public for use in decision making, and
4. conduct of educational programs to facilitate the interpretation and proper use of agricultural statistics.

* The Statistical Division, Kansas Department of Agriculture, and Statistical Reporting Service, U.S. Department of Agriculture

II. Background

KSU-CES and K-CLRS have a long history of cooperation. Both agencies have field organizations that provide their primary channel of communication to the public. Implementation of this agreement will help to assure fully coordinated programs.

KSU-CES serves as the educational arm of the university and conducts educational
programs with the objective of providing educational information and assistance to the general public for use in the solution of problems.

Farmers and others engaged in making decisions related to agriculture are heavily dependent upon objective data on which to make their decisions. Extension is dependent upon the K-CLRS for factual data as a basis for planning and conducting programs. As an educational agency, the KSU Extension Service serves in a “user” capacity for K-CLRS data. The extension staff assists in the dissemination of K-CLRS data to the agriculture industry and assists and encourages the interpretation and utilization by the public.

K-CLRS depends upon KSU-CES to help obtain an understanding of crop estimates by farmers and to help create a climate in which farmers will cooperate in providing data for crop and livestock estimates. KSU-CES does on occasion take surveys for the purpose of facilitating the operation of its programs. KSU-CES may obtain assistance from K-CLRS in drawing samples for surveys and other consultative assistance to ensure the use of sound scientific methods.

K-CLRS provides the official state and national estimates of acreage, yield, and production of crops; stocks and value of farm commodities; and numbers and inventory value of livestock items. Data on approximately 150 crops and livestock products are covered in some 550 reports issued each year. Data collected and published on prices paid and received by farmers are basic to the computation of parity prices and farm income. Cooperative arrangements with state agencies provide much additional state and county data.

III. The Kansas State University Cooperative Extension Service will work with area and county extension services to:

A. Develop and conduct educational programs through and in cooperation with the area and county extension services in which the crop and livestock data released by K-CLRS will be used and identified as the official statistics and presented as objective information.

B. Convey an understanding to farmers and to the general public that the K-CLRS data are obtained through scientific techniques and that the dissemination of unbiased data by K-CLRS is in the best public interest. Extension programs will provide information and education to farmers and agricultural supply and marketing firms concerning:

   (1) the value and use of unbiased statistics in planning operations and marketing of farm products,

   (2) the methods of crop and livestock estimating used in K-CLRS, and

   (3) the importance of timely and accurate response to K-CLRS surveys.
C. Continue its contribution to weather-crop reports by encouraging extension agents to continue their prompt response to the weekly questionnaires on progress and condition of crops.

D. Assist K-CLRS in carrying out certain data gathering activities at times when this cooperative activity is mutually agreed upon. This includes assisting K-CLRS in developing and maintaining current lists of farmers, processors, and handlers of agricultural commodities in order to maintain a capability for the efficient collection of timely and accurate statistics.

E. Assist K-CLRS in identifying problems concerning agriculture and rural communities that require new or additional statistical information.

F. Request the advice and assistance of K-CLRS in planning and conducting surveys.

G. Encourage communication and cooperation between the Kansas State University Cooperative Extension Service and the K-CLRS Statistical Office personnel including the assignment of personnel to serve in a liaison capacity.

IV. The Statistical Reporting Service will:

A. As requested, provide KSU-CES with copies of all K-CLRS publications and releases of current and historical statistical data immediately after publication.

B. Transmit information on K-CLRS statistical methods and operations directly to designated leaders in the KSU-CES.

C. Cooperate with KSU-CES in designing, developing, and supporting training programs and pilot or demonstration projects regarding agricultural statistics.

D. Encourage communication and cooperation between K-CLRS State Statistical Office personnel and KSU-CES personnel including the assignment of appropriate staff to consult with KSU-CES personnel on problems involving sampling, data collection, and statistical analysis.

E. Provide advice and assistance to KSU-CES in planning and conducting surveys and, as appropriate, make surveys on a mutually agreeable basis.

V. Mutual Agreements:

A. Liaison will be handled by the state statistician and the director of extension or their designated representatives.

B. Any joint endeavors involving reimbursement or transfers of funds between the two agencies will be handled in accordance with normal government financial
procedures, and will be properly documented. When state KSU-CES funds are involved, the concurrence and approval of the extension director will be required.

C. This agreement shall become effective on the date of final signature, and subject to availability of funds, shall continue indefinitely. It may be amended by agreement of the parties in writing. It may be terminated by either party upon thirty days notice, in writing, to the other party.

D. The state statistician and the director of extension will participate in an annual joint meeting for the purpose of reviewing the Memorandum of Understanding.

Raymond R. Hancock  
State Statistician, Kansas Crop and Livestock Reporting Service  
June 5, 1973

Robert A. Bohannon  
Director, Kansas State University Cooperative Extension Service  
June 1, 1973

SECTION C - COMMERCIAL AND PRIVATE ORGANIZATIONS

C1. Restated Memorandum of Understanding Between Kansas State University of Agriculture and Applied Science and the Kansas 4-H Foundation

Whereas, Kansas State University of Agriculture and Applied Science, through its Extension Service, is charged by law with responsibility for 4-H programs for youth in Kansas, and

Whereas, the Kansas 4-H Foundation is a corporation organized for the purposes of promoting and supporting 4-H Club and other 4-H youth programs in the State of Kansas through the holding of property, the solicitation and holding of funds for leadership training, scholarships, trips and awards, development of physical facilities, program support, and other purposes as defined in its articles of incorporation, therefore,

Kansas State University of Agriculture and Applied Science, hereinafter known as the university and the Kansas 4-H Foundation, hereinafter known as the foundation, enter into this memorandum of understanding for the purpose of clarifying areas of responsibility in connection with 4-H youth work in Kansas.

I. The university agrees:

A. To give full support to the foundation board and staff in carrying out foundation objectives and purposes as covered in the articles of incorporation.

B. To plan and conduct an educational program at facilities operated by the Kansas
4-H Foundation.

1. To furnish the foundation a schedule of all extension-sponsored activities to be held at foundation facilities sufficiently in advance of such activities so that mutually satisfactory schedules may be maintained.

2. To provide the foundation a general outline of the manner in which these programs will be conducted by the university.

3. To provide each county agent and extension staff member participating in the program with information covering the schedule of activities during the year; regulations of the foundation governing conduct of individuals while at a foundation facility and the outline covering the manner in which programs are to be conducted.

C. To deposit in trust with the foundation, those private funds designated by donors for the foundation in support of 4-H programs.

1. In connection with scholarships, trips, awards, leadership training and program support, the university assumes the responsibility for selecting awardees and making presentations to them.

D. To systematically identify resources needed to support 4-H youth programs and to confer with the foundation regarding such 4-H awards, trips, scholarships, leadership training or other 4-H program needs and the resource for such programs so that the foundation may effectively guide its program for securing donors.

E. To provide office space at Kansas State University for foundation employees. The use and management of such space will be supervised by the director of extension or an authorized representative.

F. To keep account and furnish the Foundation receipts and itemized expenditures of funds received from the foundation.

II. The foundation agrees:

A. To hold title to and to develop, maintain and operate Rock Springs Ranch 4-H Center, and such other facilities as the foundation makes available for 4-H programs.

1. To employ a staff for the operation of its facilities serving 4-H programs. In the case of principal administrative or program personnel, the foundation shall consult with the director of extension or an authorized representative.

2. To collect fees for the operation of foundation facilities and to pay staff
salaries and other expenses for the operation of such facilities.

3. To keep an account of receipts and expenses for the operation of foundation facilities serving 4-H programs and to furnish the director of extension with an annual statement of such receipts and expenses.

B. The foundation, subject to its discretionary right to refuse acceptance, agrees to hold in trust private funds donated for such purposes as 4-H scholarships, trips, awards, leadership training and program support. Upon request and certification of eligibility, the foundation shall deliver such funds to the appropriate university personnel for payment to the proper awardees and individuals. The foundation further agrees to keep an account and furnish the university with a statement of each such fund showing receipts and itemized expenditures.

C. To solicit funds for the support of 4-H awards, trips, scholarships, leadership training and 4-H programs of the university as accepted by the foundation. If any portion of such funds is to be used by the foundation for administrative or overhead expenses, the cooperative memorandum covering such programs shall set forth separately the awards and the administrative funds.

D. To employ an editorial staff and publish the 4-H Journal as long as financially feasible and mutually agreed to be desirable.

III. The university and foundation mutually agree:

A. Scheduling of events at foundation facilities is the responsibility of the foundation. Scheduling of extension-sponsored events shall have first priority. However, such events that must be scheduled or rescheduled during the year shall not have priority over other events already scheduled.

B. A Rock Springs Ranch Committee shall be created and shall act as an “advisory group” to make recommendations to the board for the development of Rock Springs Ranch, the awarding of contracts for construction and making general plans for operation of the ranch. The committee shall consist of a chairman and members mutually agreeable to the university and the foundation and shall be appointed by the foundation. The director of extension or a designated representative and the executive director of the foundation serve as ex-officio members of this advisory committee.

C. That in publication of the Kansas 4-H Journal, the Journal’s editorial staff shall submit to the director of extension or a designated representative, for approval prior to publishing, any editorials and articles pertaining to university policy.

D. That the university shall assist the foundation representatives in planning and making contacts with county extension agents, 4-H leaders and club members. The foundation agrees that such contacts shall be made in accordance with plans
approved by the university

E. The need for and the nature of support for 4-H programs shall be determined by the extension service. Contacts with donors regarding 4-H programs shall be, generally, a responsibility of the foundation. This shall not preclude contacts with donors by extension personnel, but such extension contact shall be coordinated and acceptable to the foundation.

F. That the separate functions and responsibilities of the parties, as set forth herein, relate closely to each other and to be successful, require genuine good faith and full cooperation of the personnel of each party.

IV. A. The Memorandum of Understanding signed on behalf of the parties on January 22 and 26, 1960, is hereby terminated and superseded by this agreement.

B. This memorandum shall take effect when it is approved by the President of Kansas State University of Agriculture and Applied Science and the Chairman of the Board of Directors of the Kansas 4-H Foundation, Incorporated, and shall remain in force until it is expressly abrogated in writing by either one of the signers or their successors in office.

KANSAS STATE UNIVERSITY OF AGRICULTURE AND APPLIED SCIENCE

Date February 13, 1985 By Duane Acker
Title President

KANSAS 4-H FOUNDATION, INCORPORATED

Date December 17, 1984 By Glee Smith
Title Chairman of the Board

C2. Memorandum of Understanding Between the Division of Extension, Kansas State University of Agriculture and Applied Science and Farm Management Association, Inc., a Kansas Not-For-Profit, Educational Corporation,

___________________________, Kansas
(Headquarters location)

Whereas Kansas State University, through its Division of Cooperative Extension and the Memorandum of Understanding with the United States Department of Agriculture is charged by law with the responsibility for the conduct of extension work in the fields of agriculture,
marketing, home economics, 4-H and youth work, community resource development, and subjects relating thereto by use of cooperative educational efforts with individuals, organizations, and related groups and:

Whereas the director of extension is required to approve all extension budgets, accounts, and expenditures of funds and all extension project plans of work, this Memorandum of Understanding is agreed to in order that there may be full understanding at all times between said Division of Extension and said Kansas Farm Management Association in the farm management educational extension program, the employment of personnel to aid in the operation of said program, and the approval of budgets, accounts and expenditure of funds.

I. General agricultural producers are experiencing increased financial risk, due to continued variable profit margins, shift in government agricultural policy, concerns of potential environmental consequences of agricultural production, increased national and international competition, and rapid advances in technology, especially in the area of computers. These conditions substantially increase demands on the agricultural production family unit for improved business and management skills. Agricultural producers recognize the need to adopt new practices and technologies enabling them to compete in international markets and address environmental concerns by basing decisions on sound financial and production planning through analysis of their business records and the use of unbiased economic information to reduce the risk of adverse business consequences.

Because agricultural leaders and the Division of Extension and Department of Agricultural Economics recognize the vital need to help agricultural producers develop and improve managerial skills;

It is agreed the Kansas Farm Management Association can effectively assist agricultural producers to develop managerial skills by providing an extension educational program that will include the following objectives:

1. Teach and assist agricultural producers to keep, analyze, and interpret complete farm business financial and production records.

2. Advance the adoption of computerized business financial and production information gathering systems by assisting agricultural producers to select and use relevant current and future computer technology.

3. Demonstrate to agricultural producers a systematic process to identify farm business profit centers and areas of risk through an understanding of comparative analysis of financial and production information, and to weigh alternatives related to management decisions involving a more profitable combination of available resources, resulting in the improvement of the economic welfare of families involved in commercial agricultural production.

4. Prepare, collect and quality-check comprehensive individual agricultural production, economic, and financial data and make such data available in an
organized, acceptable form for the continued, long-term development of an Agricultural Economics Research Unit resulting in unbiased information available for farm management research, teaching, and extension educational programs.

5. Cooperate with agricultural business firms, farmer supported organizations, and agricultural lenders to promote understanding of financial and economic decision making relative to the business management required in today’s agricultural production.

Whereas, individual educational assistance is the most effective delivery method for financial and economic management programs;

II. The Division of Extension agrees:

1. To conduct an intensive educational extension farm management program available to a sufficient number of commercial agricultural producers in each county in Kansas to compile a long-term database in cooperation with each of the Kansas Farm Management Associations that have signed and approved this Memorandum of Understanding with the Division of Extension.

2. To cooperate with the Kansas Farm Management Association in employing and jointly paying the salary of one or more extension agricultural economists, who will be directly in charge of this educational program in the area served by the association.

3. To give such other educational assistance, including training and furnishing educational materials from the state extension staff and state extension office as is consistent with efficient and effective use of available personnel and budgeted funds.

4. To provide funding for a position in the Department of Agricultural Economics for the administration of this educational statewide farm management program and the coordination of the educational efforts of the six (6) Kansas Farm Management Associations, such person to be the designated representative of the director of extension and the Department of Agricultural Economics, hereinafter referred to as the administrator.

III. The Farm Management Association Agrees:

1. To cooperate with the Division of Extension in employing and jointly paying the salary of one or more extension agricultural economists, Farm Management Association, who will be directly in charge of this educational program in the area served by the association.

2. To employ as extension agricultural economists, Farm Management Association,
only those persons who have been approved by the director of extension and the Department of Agricultural Economics for the association, as each is a member of the Department of Agricultural Economics faculty, Kansas State University and a cooperative employee of the United States Department of Agriculture.

3. To provide the necessary funds for clerical assistance, equipment, office operations, travel and other operating expenses of the Farm Management Association staff.

4. To expend funds within the various items of the budget approved for the said Farm Management Association by the board of directors of the Farm Management Association and the administrator. The total expenditures in any one year shall not exceed the total of the budget for that year without authorization by the board of directors and the administrator at a regular or specially called board of directors meeting prior to incurring and/or paying the expenditure(s) that will exceed the total budgeted expenses previously approved by the board of directors and the administrator.

A revised budget will be prepared to include the authorized expenditures and presented to the board of directors and the administrator at the next regular meeting of the board of directors.

5. To maintain accurate and complete financial records on forms and in such books designed by the administrator and to submit copies at such times as the administrator may deem necessary for the approval of the expenditure of funds as required by law. To keep such records in the headquarters office of the association which shall be available at all times for inspection by the board of directors of the Farm Management Association, and by the administrator. To ensure that the treasurer of the said association is bonded, and annually audit the financial records and accounts as prescribed by the director of extension.

6. To prepare, collect, and quality-check comprehensive individual agricultural production, financial, and economic data and to make such data available in an organized, acceptable form for continued long-term development of a data bank of unbiased information available for farm management research, teaching, and extension educational programs.

7. The administrator will periodically review with the board of directors the progress being made in the educational farm management association program.

IV. The Division of Extension and the said Kansas Farm Management Association mutually agree:

1. That each extension agricultural economist, Farm Management Association, shall be a cooperative employee of the Division of Extension of Kansas State University, Department of Agricultural Economics, the United States Department
of Agriculture and the said Kansas Farm Management Association and shall be satisfactory to the Division of Extension of Kansas State University, Department of Agricultural Economics, and to the board of directors of the association.

2. That each extension agricultural economist, Farm Management Association, will be employed under the terms of a three-party agreement, that will stipulate the total salary to be paid; provide for transportation and other necessary expenses; state the date of the employment period, give the portions of salary to be paid by the Division of Extension and by the association, have provisions for the annual, sick, and professional leave including study and sabbatical leave; and contain other pertinent points pertaining to the employment of the extension agricultural economist, Farm Management Association.

3. To negotiate the salary of each extension agricultural economist, Farm Management Association, at a level commensurate with the qualifications required for such positions and usually paid to persons (specialists) in other lines of work requiring similar qualifications who have comparable responsibilities.

4. That employment of close relatives of extension agricultural economists, Farm Management Association, and the board of directors of the association within the same association is not good policy.

5. That the general supervision of the extension agricultural economists, Farm Management Association, and their programs will be accomplished by conferences between the administrator and the board of directors of the Farm Management Association and the Extension Agricultural Economists.

6. That an executive extension agricultural economist, Farm Management Association, will be jointly designated and appointed by the Farm Management Association board of directors and the administrator. The duties and responsibilities will be outlined in an appointment memorandum signed by the appointed executive extension agricultural economist, president of the association board of directors and administrator.

7. The Kansas Farm Management Association Program has both a service and an educational mission. Member contributions pay for the service portion and the Division of Extension and the Department of Agricultural Economics contribute funding for the research and educational portion.

Therefore, the supervision of the budget, expenditures of funds and the program operational procedures and policies shall be under the mutual supervision of the administrator and the board of directors of the Farm Management Association. The day-to-day operational procedures, within the policy guidelines of the Farm Management Association, and the expenditures of funds, within the approved budget items, shall be the responsibility of the executive extension agricultural economist, Farm Management Association. The development of policy and budget
for the consideration of the board of directors shall be the mutual responsibility of the executive extension agricultural economist, Farm Management Association (with input and advice from the other extension agricultural economists), Farm Management Association executive board, and the administrator.

8. The individual Kansas Farm Management Association member’s information and records provided to the member’s Farm Management Association, Kansas State University Department of Agricultural Economics, and the K-MAR-105 Association are of a very personal and confidential nature. Policies will be developed and periodically reviewed to insure the confidentiality of individual records.

9. That the said Farm Management Association, its board of directors, the extension agricultural economists, Farm Management Association, and the director of extension and staff will cooperate in conducting this cooperative Farm Management Association educational extension program in keeping with the principles established in the Smith-Lever Act of 1914, as amended, and in the Kansas County Extension Council Law, as amended.

10. The Farm Management Associations will seek the guidance and advice of county, area, and state extension personnel, provide support and assistance for extension educational programs, as funding and time permit, and generally be a part of and supportive of the total cooperative extension effort in Kansas.

V. Effective Date and Termination of the Memorandum

This memorandum shall be effective when it is approved and signed by the board of directors of the Farm Management Association and by the director of extension, Kansas State University of Agriculture and Applied Science, and shall remain in effect until it is abrogated in writing by either of the parties signatory hereto.

APPROVED BY THE BOARD OF DIRECTORS, FARM MANAGEMENT ASSOCIATION
________________________________________, INC:

(Signature)  (Date)  (County)
APPROVED

Marc Johnson       6/16/1993
Director of Extension, Kansas State University

Orlan Buller       6/14/1993
Head, Department of Agricultural Economics
CHAPTER 3

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CHAPTER 3
USE OF COOPERATIVE EXTENSION FUNDS

SECTION A - RESPONSIBILITIES AND LEGAL USE OF FUNDS

The Director of Extension is responsible for the approval of all expenditures of Cooperative Extension Funds, from whatever source derived, which includes federal, state and county appropriations as well as grants, fees, other any other funds collected by the Local Extension Unit. In the supervision of the expenditure of Local Extension Unit funds, the Director of Extension relies on the Area Extension Director, and the Area Extension Director relies on the Local Extension Unit Agents for proper expenditure of these public funds. All Extension Agents must be familiar with the funds available, the purposes for which they are appropriated and budgeted, and with expenditures which are legitimate and can be approved by the Director of Extension.

Before a Local Extension Unit can receive tax funds, the Director of Extension at Kansas State University must certify that the Local Extension Unit is properly functioning and entitled to receive the appropriations provided by law; and the Local Extension Unit then cooperates with the Director’s duly authorized representative in preparing a proposed budget.

A1. Expenditures Approved (General)

1. Salaries of regularly appointed Extension agents, office professionals, and others employed by Extension and included in the budget.
   a. Bi-weekly pay system:
      In May, 1994, the State of Kansas began the development and implementation of a new Statewide Human Resource and Payroll System (ShaRP) for Extension Agents in cooperation with Kansas State University. Pay periods begin on Sunday and end two weeks later on Saturday. Paychecks will be issued two weeks later on Friday. If Friday (payday) is a holiday, paychecks will be issued on the closest preceding work day.
   b. All employees (except agents); clerical, program assistants, janitorial, etc.; receive their total salary from the Local Extension Unit, and all applicable withholdings, i.e. Federal and State Income Tax, Social Security, KPERS, health insurance, etc., are deducted from their checks. Local Units may determine to pay monthly, semi-monthly or biweekly.

2. Travel (mileage and public carrier costs) and subsistence (meals and lodging) expenses of Extension agents while on official duty and in conduct of regular project work including approved and scheduled in-service training. Subsistence as provided by state statutes can be paid only when employee is 30 miles or more from official station and stays overnight.

3. Printing of materials in furtherance of Extension programs, including required public notices.

4. Telephone, rent, heat, light, and janitor expenses.

5. Office supplies, equipment, postage, freight, and express charges on Extension materials.

6. Original cost of automobiles, gasoline, oil, repairs, insurance, etc., for operation of automobiles.
7. Demonstration supplies, materials, and equipment used in furtherance of Extension programs.

8. Cost of local Extension unit Treasurer’s bond, audit and bank changes.

9. Meals for Executive Board members of the local Extension unit attending a called meeting to transact official business.

10. Meals for local Extension unit members attending the annual meeting and for Program Development Committee members attending other meetings to plan the Extension program.

11. Travel and subsistence (meals and lodging) for delegates officially representing the local Extension unit to area and state meetings of the State Extension Advisory Council called by the Director of Extension.

12. Registration fees required of Extension agents at approved workshops and conferences for Extension faculty. Direct purchase of lodging. Registration fees and airfare may be a pre-payment.

13. Honorariums or travel and subsistence (meals and lodging) expenses for the actual judging of Extension projects at county, area and state events other than organized fairs.

14. Excise and sales taxes if state required to pay (hotel, motel, etc.).

15. Social Security and/or Medicare taxes, Workman’s Compensation, Unemployment Compensation, KPERS, health insurance; and liability insurance for Executive Board members and/or Council members, agents, and other employees.

16. Cost of constructing exhibits directly furthering Extension programs.

17. Travel and subsistence (meals and lodging) expenses of volunteers only if substituting for Extension agents and participating in Extension programs.

18. Honorariums or travel and subsistence (meals and lodging) expenses of non-Extension individuals only if participating in approved Extension programs.

19. Extension Districts are a taxing subdivision and have the power to contract, acquire, hold and convey real and personal property.

20. Travel and subsistence (meals and lodging) of prospective employees to the Local Extension unit office or other location for the purpose of a job interview.

21. Membership fees in organizations that will help advance educational programs (i.e. Chamber of Commerce Ag Committee, Community Resource Councils, etc.)

22. Extension Boards can develop policies to provide a meal for members at Extension board meetings and to reimburse board members for round trip mileage to attend board meetings. It is not permissible to provide any compensation for services as an Extension Board member.
A2. Expenditures Not Approved (from Appropriated Funds)

1. Purchase of buildings for County Extension Council.

2. Purchase or rental of land for County Extension Council.

3. College credit or non-credit course teaching which is not a part of the regularly approved Extension program.

4. Tuition and other enrollment fees for credit course work or classes including correspondence courses.

5. Transportation excise taxes when exempt (use exemption certificates) (Exhibit K).

6. Moving expenses of Extension employees (in accordance with state statute).

7. Honorariums, judging fees, etc., for Extension Agents in excess of mileage and subsistence (meals and lodging).

8. Exhibits promoting non-Extension work.

9. Travel expenses for commercial purposes which benefit individuals or firms such as purchase of livestock, seeds, etc.

10. Honorariums, travel and subsistence (meals and lodging) expenses for individuals or groups giving talks, demonstrations, musical programs, etc., primarily for entertainment purposes.

11. Grain and seed certification work.

12. Membership fees in organizations, except for those that will help advance educational programs (i.e. Chamber of Commerce Ag Committee, Community Resource Councils, etc.)

13. Purchase of gifts, prizes, ribbons, medals, badges of merit, pennants or other insignia used by participants in connection with Extension demonstration.

14. Purchase of seed, fertilizer or other materials for distribution to producers or others unless clearly shown as part of an Extension program.

15. Travel, subsistence (meals and lodging), tuition or other expenses of members of 4-H clubs, farm organizations or other organizations or individuals in attending camps or courses of instruction in schools or colleges, or for making observation tours or purchasing livestock or other materials.

16. Wages of 4-H club camp help, such as dormitory and kitchen workers, guides or monitors.

17. Salary advances to part-time Extension workers who are to be paid later by another agency.

18. 4-H Club premiums or any other premiums or prizes, whether at 4-H fairs or any other fairs.
A3. Expenses Approved: Local Extension Unit Agents in New Agent Professional Development

1. Mileage and subsistence (meals and lodging): as provided for by state statutes and incurred in official travel will be paid from the State Extension Budget. (Prior approval must be obtained from the Area Extension Director.) Required orientation, and new agent training meetings, on a state basis scheduled by the State Extension Administration.

2. Mileage and subsistence (meals and lodging) will be paid for travel to professional development (as assigned by Director’s duly authorized representative) by the local Extension unit.

A4. Non-Appropriated Funds

1. Non-Appropriated Funds within Local Extension Units are excluded from the regulations prescribed for expending of fund accounts where appropriated Smith Lever federal funds may reside. Non-Appropriated Funds will be used to identify and track those dollars that come into or go out of Local Extension Unit accounts that are not coming from tax dollars from the local County Government or Extension District tax appropriation. Non-appropriated funds include any funds, outside of appropriated tax dollars, collected by the Local Extension Unit for Extension educational purposes: i.e. fees, gifts, registrations, grants, etc.

2. Another type of non-appropriated fund, not included in the local Extension unit account, would be those monies collected and dispensed by Extension affiliated groups with their own bank accounts such as 4-H clubs. There are approved Principles for Managing Non-Appropriated Funds of Affiliated Groups:

   Principle #1: All Accounts and all expenditures of funds of the Local Extension Unit, from whatever source derived, are subject to approval of the Extension Board and the Director of K-State Research and Extension. The Director and local Extension Boards are accountable for all non-appropriated funds generated for Extension programs. This includes all funds collected/raised in the name of Extension 4-H Clubs.

   Principle #2: Extension employees should not be signatory on any fund accounts, whether appropriated or non-appropriated. All accounts should require at least two signatures for withdrawals.

   Principle #3: All funds should be receipted each time they change hands (i.e. at time of collection from payee, from the financial institution upon deposit, between any individuals to whom funds are transferred).

   Principle #4: All Extension affiliated entities must have their own employer identification number from the Internal Revenue Service and all 4-H accounts must be included in the data base of approved clubs/organizations maintained by the Kansas State University Department of 4-H Youth Development.

   Principle #5: All local Extension affiliated groups including 4-H Clubs, are included in the tax reporting jurisdiction of local Extension Boards and must have their financial records reviewed annually by the local Extension Board.
3. **Responsibilities of Extension Boards for Extramural Funds**

   The Extension Board and the Extension Director’s duly authorized representative must pre-approve all submissions of applications for grants or other extramural funds. Form KSU 1-13 must be completed by the Extension Board and the Director’s representative prior to any grant being received by and processed through the local Extension unit.

A5. **Uniform Facsimile Signature of Public Officials Act**

   The State of Kansas laws authorizing Extension Councils and Districts, require the signature of the Board Chair, Secretary and Treasurer to issue warrant checks for the payment of authorized expenditures. Some local units have asked about the possibility of using facsimile signatures to expedite the payment of expenditures when all three board officers are not available, or when checks need to be issued between board meetings. It has been determined by our University General Counsel that local unit Extension Boards could rely on the Uniform Facsimile Signature of Public Officials Act (K.S.A. 75-4001, et seq.) for the purpose of satisfying the signature requirement. The treasurer's manual signature is still required, but by filing a notary public certified copy of the manual signature of the board chair and secretary with the Kansas Secretary of State, it is possible to use a facsimile signature of those two officers on the warrant checks.

   Boards wanting to use facsimile signatures may obtain the form that needs to be filed from the Kansas Secretary of State's office. A separate form is necessary for each officer.

   [http://www.kssos.org/forms/Administration/MN.pdf](http://www.kssos.org/forms/Administration/MN.pdf)

   Completed forms can be mailed to:
   Kansas Secretary of State
   Memorial Hall, 1st Floor
   120 SW 10th Avenue
   Topeka, KS 66612-1594

A6. **Lease-Purchase Requirements**

   In order to meet requirements of the Cash Basis Law, local Extension units should use the following statement in any written agreements for all lease-purchase situations:

   The _______________________ (insert name of local Extension unit) is only obligated to make payments from funds budgeted and appropriated for that purpose during the current fiscal year, pursuant to K.S.A. 10-1116b. The _______________________ (insert name of local Extension Unit) obligation to make any payments will constitute a current expense, and must not be construed to be a debt of the _______________________ (insert name of local Extension unit) in contravention of applicable constitutional and statutory debt limitations.
A7. Local Unit Change Funds Policy (Policy E-25)

Authorization: Extension Unit change funds are authorized as a necessary component of KSA 2-616

Creation: The change fund must be approved by the Extension Unit Board and the Director of Extension (KSA 2-615). The minutes must contain the purpose of the change fund (i.e. Scenic Office Change Fund), the designated custodian of the change fund, the supervisor of the change fund, the amount of the change fund, and the duration of the change fund. The change fund should be established for a fixed term, or reauthorized each year by the Extension Board at the January organizational meeting. The maximum amount in any change fund will not exceed $300.00. There can be multiple change funds for different events with differing amounts and duration. (See fund authorization form KSU 8-44a.)

Operation: Issue a check to Cash with the Extension Unit’s Bank. Provide a secure lockable location for the fund. Only the designated custodian of the fund should have access to the fund. Under NO circumstances can any payment be made from this fund. The supervisor and custodian should verify the Change Fund monthly and include the verification form with the Monthly Financial statement (just like is done with a bank or savings account statement – see fund reconciliation form KSU 8-44b).

Reporting: Record the check issued to the change fund as a ‘Transfer to Savings’, Create new Savings Account with an identifying account name (such as Scenic Office Change fund or Walk KS Change fund. This will cause the change fund(s) to be listed on the Summary Page along with the savings accounts).

Closing: Deposit the fund in the regular checking account, record as a Transfer from Savings.

Restoring lost funds. Any loss from the change fund must be reported to the local unit board and to the K-State Research and Extension Director’s Representative.

A8. Raffle Policy and Guidelines (Policy E26)

Due to the recent changes in 2015 Kansas law, it is now possible for nonprofit and education entities to conduct raffles. Refer to the Kansas raffle amendment SCR 1618 for state statute requirements http://www.ksrevenue.org/bingoraffle.html

A raffle has three components: prize, consideration (ticket cost) and chance (luck). If a raffle is held, it must be conducted under the following conditions and policy. Raffles must be transparent and open, so there is no question that the raffle is above board. There also must be an equal chance for winning and equity for everyone who purchases a ticket.

- The Extension board must agree to support the conducting of raffles. The Extension board may opt in or out of conducting raffles at any time, by passing a motion noted in the official minutes. See Raffle Application Form KSU 8-45a.
- The group conducting the raffle must be an Extension unit-affiliated group, e.g., 4-H club or project group, Master Gardeners, etc.
- Any group that wishes to conduct a raffle must first submit an application.
- All raffles must be approved by the Extension unit prior to conducting of the raffle. Since boards meet once per month, groups wishing to conduct a raffle must allow sufficient time for approval.
- Groups must specify in the application the primary purpose of the raffle and how the money will primarily be used.
- Groups that begin a raffle process (including selling tickets) prior to board approval will be required to cancel the raffle and return all monies collected.
• All raffle tickets must be pre-printed with a numbering system, e.g., 001 to 1,000. No hand numbering of tickets is allowed.
• All raffle tickets must have a pre-numbered ticket stub and matching ticket number. Tickets may be perforated, so the stub may be separated easily from the ticket. The ticket must be given to the person buying the ticket at the time of sale, and the stub with contact name and information must be retained for the drawing.
• Unsold tickets must be collected and returned to the raffle coordinator within seven days after the raffle is conducted. A log must be used to keep track of the numbers of tickets issued and to whom they were issued for accounting purposes. See Raffle Final Report form KSU 8-45b.
• The raffle ticket must include the following information: name of raffle sponsor, (e.g., Clover County Master Gardeners), the word raffle on the ticket, cost of the ticket, date of the raffle drawing, prizes to be given away, whether or not person must be present to win (generally not necessary), contact name, phone and e-mail for winning list of prizes, and location of the raffle if it is occurring at a particular event. (See sample of ticket and ticket stub, KSU 8-45c).
• Ticket stub must include the following information: name of raffle sponsor, (e.g., Clover County 4-H Council), the word raffle on the ticket, cost of the ticket, date of the raffle drawing, space for name, mailing address, phone number and e-mail of the purchaser, so they may be contacted to collect the prize.
• For the drawing of ticket stubs, a large container must be used so the ticket stubs can be thoroughly mixed. A wire cage with an opening door is desired, so that the tickets can be mixed additionally between drawings.
• Any person who is sponsoring or closely affiliated with the raffle may not draw the winning ticket(s).
• Final accountability of the raffle must be submitted within 10 days after the raffle to the Extension unit.

SECTION B - PREPARATION OF MONTHLY COUNTY EXTENSION COUNCIL FINANCIAL STATEMENT

B1. Financial Procedure

1. State Extension laws provide the Treasurer the authority to pay out funds of the local Extension Unit by a combination warrant check signed by the Chairperson and Secretary. This can happen at any time with the Treasurer reporting the expenditure on the monthly treasurer’s report. The Board can then accept/approve the treasurer’s report for all expenditures occurring since the last treasurer’s report.

2. Boards can utilize electronic fund transfers to pay regularly occurring bills and direct deposit of employee payments. The approval process for these payments is the same as issuing a warrant-check. Special forms are available on the Employee Resources Web site for authorization of those payments.

3. **Maintain in the files a finance folder for each month.** Keep all invoices, deposit slips, canceled warrant checks, bank statements, savings account statements, monthly financial statements, and other financial records in these folders.

4. Maintain only one checking account (not including limited checking or savings accounts) for the local Extension unit. Deposit promptly all funds received. In the preparation of the monthly financial statement, KSU 8-7a and KSU 8-7b, “County/District Extension Financial Statement- Summary and Receipts”, (Exhibit B & B-1) record all funds deposited during the month.

5. Receipt all funds received, (checks or cash). Use the standard receipt book, KSU 8-12 (Exhibit A). The total of receipts issued must equal amount deposited. Mark “void” any receipts in error. Leave both copies in the receipt book. The receipt book is used only for local Extension unit receipts.

6. Check the invoices for items purchased to determine if they are itemized and correct.
7. Prepare warrant checks for payment of invoices at the close of each month. NEVER PAY WITH CASH.

8. Monthly financial statements, canceled warrant checks, deposit slips, bank statements (checking and savings), receipts and invoices should be retained for five years. The December statement is considered an annual statement and should be filed permanently.

   a. The Following items are to be maintained for five years:
      (1) Budgets
      (2) Director’s Certificate of Proper Functioning
      (3) Certificate of Filing (KSU 8-2)
      (4) Certificate of Appropriation (KSU 8-3)
      (5) Financial Records (deposit slips, monthly bank statements, canceled vouchers, monthly financial reports – January to November inclusive)
      (6) Public notices of elections and annual meetings (KSU 8-23, KSU 8-24, KSU 8-24a)
      (7) Published budgets
      (8) Employment agreements
      (9) Civil Rights Mini Review (CR-1)

   b. The following items are to be maintained permanently:
      (1) List of council/governing body members (KSU 8-4, KSU8-15); District Governing Body and PDC members (KSU 9-4)
      (2) December Financial Statement (KSU 8-6, KSU 8-7, KSU 8-9)
      (3) Minutes of Board meetings
      (4) Memorandum of Understanding
      (5) Annual Program Accomplishment Reports
      (6) Auditor’s Reports
      (7) Transfer of Property
      (8) On-site Civil Rights Compliance Review forms

9. The following items should be mailed to the Extension Auditor, KSRE Business Office, Waters Hall, Manhattan KS 66506, by the 10th of each month:

   One (1) legible copy of KSU 8-6, “County/District Extension Financial Statement-Expenditures” (Exhibit C);

   One (1) legible copy of KSU 8-7, “County/District Extension Financial Statement- Receipts and Summary” (Exhibit B);

   One (1) copy each of banking and savings statements;

   One (1) copy of all itemized deposit slips;

   One (1) copy of each warrant check.

   One (1) copy of KSU 8-9 Non-Appropriated Funds (Ed Services) Subsidiary Ledger”.

10. KSU Forms 8-6 and 8-7 should be legible and formatted similar to the standard forms. Copies
may be made on a copy machine.

11. After reviewing, the Research/Extension Business Office will post the KSU 8-6 and KSU 8-7 to the KSRE Online Financial Documents Webpage.

B2. Check the Bank Statement – Secure a copy of each bank statement each month.

1. Check the bank statement to determine if any warrant checks issued for previous months have not cleared the bank. If any, list them in columns i and j, KSU 8-7a, “County/District Extension Financial Statement- Summary” (Exhibit B). The total shown on line 16a, column j, should be transferred to line 16, Summary.

2. Determine if there are any additional bank debit items, such as debit slips for a bank service charge or no fund check which was deposited. Two copies of all debit slips are needed. The amount of each debit item should be recorded on the financial statement in the same manner as warrant checks.

   A bank debit slip for a service charge is an expense item and should be recorded in the Miscellaneous column, KSU 8-6, “County/District Extension Financial Statement- Expenditures” (Exhibit C), and included in the totals on lines 19A and 19 of KSU 8-7a, “County/District Extension Financial Statement- Summary” (Exhibit B).

3. An insufficient fund check originally received for a sale or for a non-appropriated fund receipt is recorded as a non-appropriated fund item and should be recorded in that column, KSU 8-6, “County/District Extension Financial Statement- Expenditures” (Exhibit C), and included in the total on line 19 of KSU 8-7a, County/District Extension Financial Statement Summary”, (Exhibit B).

4. Check the deposit slips against the bank statement for deposits made during the month.

B3. Preparation of Warrant Check, KSU 8-8

1. Three copies of the warrant check, KSU 8-8 (Exhibits E) will be prepared – an original and two non-negotiable copies. The first non-negotiable copy is sent to the Research/Extension Business Office for review. Attach to the second non-negotiable copy the original invoice. This copy is then filed in the monthly finance folder. All warrant checks will be numbered consecutively. Payments may also be made by electronic funds transfer (EFT). The process is the same as payment by a warrant check.

2. The items on each warrant check should be grouped according to budget headings (columns 1 thru 12, KSU 8-6) and shown as a sub-total for each budget heading. Detailed itemization will not be shown on the warrant check. The original invoice will be attached to the second non-negotiable copy of the warrant check. The following statement MUST APPEAR on each warrant check:

   “Audited and approved as correct, due and unpaid:
   Signed ____________________________
   Local Unit Extension Director

   The above statement on the warrant check should be signed by the local unit Extension Director before being presented to the Extension Board for approval.

3. The warrant checks for payment of invoices should be dated the last day of the month.
4. Hourly employees must show the purpose, the number of hours worked, the rate per hour, and the total.

5. All Extension agents must use KSU 8-17, “Travel Payment Voucher” (Exhibit F), in presenting their claims for subsistence (meals and lodging), travel and miscellaneous reimbursement to the Executive Board. KSU 8-17 will be used by all agents. Educational Program Support (miscellaneous) expenses claimed on KSU 8-17, “Travel Payment Voucher” should include items such as taxi, registration fees, and other costs connected with travel.

6. In preparing the warrant check for the agent’s subsistence (meals and lodging) and travel expenses, use a warrant check separate from the salary warrant check and attach the KSU 8-17 form to the warrant check before presenting to the Extension Board for approval. The warrant check must carry the following statement:

“Expenses for (Agent’s name) during the month of __________, are itemized on KSU 8-17”

The Local Unit Extension Director is to sign form KSU 8-17 for all agents before presentation to the Extension Board for payment. These forms are available from the KSRE Employee Resources Webpage.

7. Warrant checks in payment of equipment, such as computers, copy machines, etc., must include the serial number of the equipment.

8. County District Extension units are exempt from State Sales Tax and Federal Excise Tax. Use proper tax exemption certificates when necessary (Section D).

B4. Classifying Expense and Posting on KSU 8-6

The following recommendations are made for recording warrant checks under the appropriate budgeted column on KSU 8-6:

Column 1: Printing, Audit,Bonds, Liability Insurance

1. Public notices in newspaper.
2. Advertisements in newspapers (help wanted, etc.).
4. Audit of County/District Extension financial business.
5. Treasurer’s bond (for largest amount expected to be on deposit during the year).
6. Liability Insurance for Executive Board and Program Development Committee Members, employees, and volunteers.

Column 2: Telephone

Enter only expenses paid for telephone services, cell phone stipends, internet fees, and wireless access.

Column 3: Rent, Heat, Light
1. Rent on Extension office space.
2. Water, heat, electricity.
3. Janitorial service (contracted).
4. Rent for meeting rooms (schools, churches, public buildings, etc.).

**Column 4: Supplies, Stationery, and Postage**

1. Paper, notebooks, envelopes, copy charges, and other office supplies.
2. Film and development of film.
3. Stamps, post office box rent, and postage meter rent.
4. Shipping costs for supplies, etc.
5. Other commodities and equipment costing less than $200.00.

**Column 5: Equipment, including Auto Exchange**

This classification is for the purchase of items costing $200.00 or more, and expected to be useful for two or more years. All equipment valued at $200 or more must be recorded on the annual inventory (except services and repairs).

1. Office furniture and fixtures.
2. Computers, telephone, copiers, and other duplicating machines.
3. Typewriters, calculators, and other office equipment.
4. Cameras, lenses, flash attachments, tripods, projectors, TV, video equipment, screens and other photographic items.
5. Sewing machines, shears, portable scales, and other equipment.
6. The original cost of the vehicle (may be a shared expense with column 12, Capital Outlay), less trade-in allowance.
7. Service contracts on equipment, repair of equipment (do not show on inventory).

**Column 6: Educational Program Support (Miscellaneous)**

1. Expenses for annual meetings, board meetings, and PDC meetings including meals.
2. Subscriptions to magazines and newspapers for office use, books costing less than $200.00, and items purchased for demonstration purposes.
3. Bank service charges, penalties, etc.
4. Insurance on property and equipment other than automobiles.
5. Non-travel and non-subsistence expenses of delegates and agents, judging fees and mileage.
6. Registration fee for Extension training for county personnel.
7. Marketing items to support the local unit marketing plan.

**Column 7: Travel**

1. Vehicle operation costs, including gasoline, oil, tires, repairs, insurance.
2. Mileage or public carrier fare for agents (claim must be submitted on KSU 8-17).

**Column 8: Subsistence (meals and lodging)**

Daily subsistence as provided by Kansas statutes and submitted on form KSU 8-17 can be paid only on
travel away from official headquarters (must be more than 30 miles from official headquarters and stay overnight).

**Column 9: Salaries**

1. Salaries of County/District Extension agents, secretaries, and others employed by local Extension units. The following should be included:
   a. Net salaries to employees (the actual amount shown on the warrant check).
   b. KSU checks to agents.
2. *State and federal withholding tax, Social Security, and/or Medicare, but only the exact amount which was withheld from employees.
3. *Kansas Public Employees Retirement Systems (KPERS), health benefits when paid, but only the exact amount which was withheld from employees.
4. *Any other amount which has been withheld from an employee and is paid to another agency (United Way, etc.).
5. The KSU invoice shows the portion of County/District Extension Agent’s salary which will be entered on form KSU 8-6 each month (Exhibit M).

When items, denoted by *, are withheld from a salary which is classified non-appropriated funds, they should be recorded as non-appropriated funds when paid.

**Column 10: Employer’s Contribution**

1. *All payments to Social Security and Medicare, other than the amounts withheld from employees’ salaries, excluding penalties.
2. *All payments to KPERS, other than the amounts withheld from employees’ salaries.
4. *Unemployment taxes and insurance.
5. *Health benefits, other than the amounts withheld from employees’ salaries.
6. The KSU invoice will show the local Extension unit portion of Agent’s benefits

When items, denoted by *, are withheld from a salary which is classified non-appropriated funds, they should be recorded as non-appropriated funds when paid.

**Column 11: Non-Appropriated Funds (Ed Services)**

County/District Extension units may collect fees for specific services which require special equipment or personnel such as a soil testing service and other educational services when approved by the Director of Extension. All such receipts and expenditures must be provided for in the budget, and entered on the local Extension unit monthly financial statements.

KSU 8-9, “County/District Extension Financial Statement- Non-Appropriated Funds (Ed Services)” (Exhibit D), is to be used for the records of all non-appropriated fund accounts which are maintained locally and approved by the Director of Extension. A local unit can maintain as many different sub-accounts as desired to identify and track the various sources of non-appropriated funds being receipted into or expended out of the local Extension account.

For example, a local Extension Unit could charge a registration fee or seek donations or sponsorships
that would allow the local unit to provide program incentives/prizes for educational programs. Expenditures for such items as prizes or program incentives should then be tracked in the non-appropriated funds line item and would not fall under the spending restrictions that exist in Smith Lever or State Extension statutes for appropriated tax dollars. (There are IRS requirements for providing a 1099 form for total cumulative value of prizes/gift cards or other payments to an individual when the cumulative value exceeds $600, thus requiring individual tracking of all expenditures for prizes and gift cards during the calendar year.) If fees or sponsorships for ribbons are receipted into the non-appropriated funds line item, then purchase of ribbons would be an accepted expenditure if expended in the non-appropriated funds line item as a non-appropriated expenditure.

Extension Councils and Districts are instrumentalities of the State of Kansas and as such, are not subject to federal income tax or required to file federal income tax returns. Donations to extension councils or district to support educational programming, including the work of Master Gardeners, Master Food Volunteers, 4-H Youth Development Clubs, or other educational programming, may be tax deductible and should be deposited into the local Extension unit account in the non-appropriated funds line item. An annual charitable donation receipt is mandatory if a donor has donated a cumulative amount above $250 (in cash or kind), and seeks a deduction from their federal income tax for charitable contributions. Please refer to the Tax Issues document on the Employee Resources Web site for additional information.

1. **Cost Recovery**: (Fee Account) Money collected to cover costs associated with educational activities (e.g., registration fees, sponsor fees, soil/forage test fees, and sales of tangible personal property to other tax exempt organizations). These monies would then be used to pay for educational expenses such as meals, speaker fees, facility and equipment rentals, handouts, reimbursements and etc.

2. **Sales**: (Sales of Tangible Personal Property) Money collected from the sale of items purchased for resale (e.g., farm account books, Walk-Kansas t-shirts, for sale publications, radon test kits, and etc.). Note: These transactions would generally require sales tax to be collected and paid to the Kansas Department of Revenue.

3. **Grants**: Generally includes program funds dedicated to a specific program or program area with expectations for certain objectives or program deliverables to be accomplished (e.g., items related to program supplies, administrative overhead, salaries and benefits included in the grant). Expenses from each grant should be tracked separately. Note: An Extramural Funds form (KSU 1-13) should be completed by the board for each grant.

4. **Gifts**: Generally includes donations from individuals or businesses without expectations for specific program deliverables (e.g., individual donations, contributions from businesses) Note: Please refer to the “Tax Issues for Local Extension Offices” publication found on the Employee Resources Website for information regarding recommended practices for record keeping and acknowledgement of donations.

**Sub-Accounts for Non-Appropriated Funds**

Each non-appropriated fund sub-account should be in one of the four non-appropriated fund categories of Cost Recovery, Sales, Grants or Gifts and sub-accounts should be designated by the name of the sub-account, e.g.:
**Cost Recovery**: Health programs; 4-H Camp; Soil Tests, etc.

**Sales**: Radon test kits; Account Books, etc.

**Grants**: FNP; KidZone; TechWiz, etc.

**Gifts**: 4-H program; FCS program; Donations for general use, etc.

Funds deposited for non-appropriated fund accounts are to be recorded on KSU 8-7b, and 8-9 report form. The date of deposit is recorded in the date column.

Complete the necessary KSU8-7b, and 8-9 form before preparing KSU8-6 and KSU 8-7a.

Record each non-appropriated fund (ed services) expenditure on KSU 8-6 and the 8-9 form.

**Column 12: Capital Outlay (Equipment Replacement)**

1. Equipment (including auto exchange) that is paid from reserve funds.
2. Other items specifically designated by the Extension Board to be paid from Capital Outlay (Equipment Replacement) Funds.

**B5. Recording Monies Received**

1. All monies received must be receipted and deposited in the regular checking account. This includes county and district appropriations, non-appropriated funds receipts, and interest on savings. NOTE: Do not deposit directly into savings accounts.

On KSU form 8-7b (Exhibit B), all deposits, except transfers from savings, will be recorded in column C, and in either D, E, or F.

- a. County and District appropriations will be recorded in columns C and D.
- b. Non-appropriated fund receipts from cost recovery, services, grants and gifts will be recorded in columns C and E.
- c. Sale of items which were originally purchased or paid for from the local Extension unit’s appropriated funds will be recorded in columns C and F.
- d. Interest will be recorded in columns C and F.

2. Savings accounts must be approved by the Extension Board, and recorded in the minutes.

- a. To transfer monies to savings accounts:
  - (1) Can be made by warrant check or electronic transfer.
  - (2) Record in column 14 on Form 8-6 (Exhibit C).
  - (3) Record in Savings Account Record of Form 8-7a (Exhibit B).
  - (4) Do not add as an expenditure.
b. To transfer monies from saving accounts:
   (1) Treasurer requests transfer or redemption, and deposit to the checking account.
   (2) Record on Form 8-7b (date in column A, the words “Transfer from Savings, Certificates of Deposit, etc.” in column B, and the amount in column H). Do not show as a deposit in column C (Exhibit B-1).
   (3) Record on line 8, Form 8-7a, column O (Exhibit B).
   (4) This transfer will show as a deposit on your bank statement.

c. To record interest from savings accounts: Certificates of Deposit, Money Market Certificates, or other Time Deposits.
   (1) Deposit all interest into the regular checking account.
   (2) Record on Form 8-7b, in columns A, B, C, and F, (Exhibit B-1).
   (3) Record on Interest Earned, Form 8-7b, in the month in which the interest was received and deposited in the checking account (Exhibit B-1).
   (4) Do not add the interest to the savings balance.
   (5) Interest should not be shown as collected until it is deposited into the checking account. **Interest should be deposited at least once a year.**

3. Changing the regular checking account from one bank to another.
   a. Use a warrant check to transfer the money. Record it as a transfer in column 14, Form KSU 8-6.
   b. Record as receipt (transfer) in column H of Form KSU 8-7b
   c. It is recommended that a new numbering series be initiated.

B6. **Procedure for Canceling an Outstanding Warrant Check**

Any warrant check that is outstanding after six months should be considered for cancellation and should be canceled unless reasons are known for delay in processing.

1. Procedure for canceling a current year’s warrant check:
   a. Write “Canceled Warrant Check” in the expenditures column on KSU 8-6. Enter in the check no. column, the number of the warrant check to be canceled.
   b. In parentheses, enter the amount of the warrant check in the budget column to which it was originally charged. The amount of this warrant check to be canceled will also be posted in parentheses, in column 13, of KSU 8-6.
   c. Subtract the amount of the warrant check being canceled from the column to which it was originally charged from the monthly total of KSU 8-6.
   d. Enter in column 1 of KSU 8-7, in the previous month’s outstanding warrant checks section the number of the warrant check being canceled. In column j, same section, enter the amount of the warrant check to be canceled. This amount will also be included in the total for line 16a and 16, KSU 8-7.
   e. When the above procedure is followed, the current year’s warrant check will be canceled and will not be listed on the following month’s statement (Exhibits B and C).

2. Procedure for canceling a previous year’s warrant check:
   a. Record on KSU 8-7b, in column b, the canceled warrant check number and the date it was written.
   b. In column C of KSU 8-7b, record the amount of the warrant check to be canceled. This amount
will also be included in the total of lines 2 and 4 of KSU 8-7b. If the warrant check to be canceled was originally issued for an item paid for out of the regular budget, it will also be recorded in column F and included in the totals, line 2 and 4 of KSU 8-7b. If it was issued for a Non-appropriated fund (Ed Service) item, it would be recorded in column E, Non-appropriated fund (Ed Service), and included in the totals, line 2 and 4 of KSU 8-7b.

c. After making these entries, do not list the canceled warrant check in the section “Previous Month’s Outstanding Warrant Checks”, (Exhibit B)

B7. Preparation of Financial Check Sheet, KSU 8-19 or 9-19

KSU 8-19 or 9-19, “Financial Check Sheet” (Exhibit I) is to be completed and sent to the Area Extension Director following the completion of the December financial statement.

The Financial Check Sheet may also be used any time during the year to prove the balance of KSU 8-6 and/or KSU 8-7.

B8. Accounting Procedure for Negative Balance

Extension Districts cannot change their overall budgeted expenditure amount during the fiscal year without going through a process to formally amend their budget and hold a public budget hearing. There may be an occasion when a reimbursement is in excess of the amount which was shown as a reimbursed expense in the budget of revenues for the budget year. In that case, the charge made shall be reduced by the amount of the reimbursement. State statutes allow reimbursed expense to be recorded as a reduction to the original expenditure if reimbursed expenses exceed the amount budgeted for reimbursed expenses in the current budget period.

SECTION C- COUNTY/DISTRICT AUDITING

C1. County/District Extension Responsibilities

1. All County/District Extension Councils with an annual budget of $275,000 or more must make arrangements for an annual audit of their financial account. An audit is optional for Counties/Districts with an annual budget of less than $275,000.

2. The Treasurer of each County/District Extension unit (if a, above applies) should make arrangements for auditing with a licensed public accountant.

3. Auditor’s report is submitted to:
   a. Area Director
   b. Treasurer, Extension Board (for the county file).
   c. Kansas Department of Administration, Municipal Accounting
   d. County Commissioners (if an Extension Council)

C2. Suggestions Concerning Audit-Minimum Requirements

Audits should be conducted in accordance with the current Kansas Municipal Audit and Accounting Guide. The following may be requested for an audit:

1. Minutes: They are required to read the minutes of all meetings:
   a. to see that there has been compliance with the orders of the Board.
   b. to see that statutes are being complied with.
c. to see that all minutes are properly approved and signed.

2. **Bonds:** They are to check the Treasurer’s bond:
   a. to see that it meets the statutory requirements of 100% of the maximum amount on deposit during the year.
   b. to see that the bond was filed with each County Clerk.

3. **Insurance:** They are required to examine all insurance policies for coverage, endorsements and co-insurance clauses to determine that the insurance company is authorized to do business in Kansas and that policies are written in accordance with statutory requirements.

4. **Money** (Cash or Checks):
   a. They will count cash on hand and review deposit slips to determine that all money has been deposited.
   b. They will determine that all monies were deposited promptly.
   c. They will obtain written confirmation from the bank of beginning and ending balances.

5. **Receipts:** Receipts (KSU 8-12) see if issued at the time money is received.

6. **Checks:** The auditor will examine warrant checks for number, date, payee, amount, signatures, payee endorsement, and bank cancellation. Warrant checks must be audited and approved by the County/District Extension Director.

7. **Comparison:** Receipts and expenditures will be compared with budgeted receipts and expenditures.

8. **Expenditures:** The auditor will establish the reliability and recording of warrant checks. All expenditures must be authorized by the Extension Board. An entry in the Minutes should read, “The Treasurer and (list two Extension Board members) are hereby authorized to pay bills totaling ($) dollars as listed on the financial report for the month of ____________.”

9. **Inventories:** The auditor will examine the Equipment Inventory (KSU 8-10), (Exhibit L).

10. **Petty Cash Funds** – **Are not allowed and are illegal**

11. **Excise and Sales Taxes:** The auditor will examine invoices to determine that State Sales Tax and Federal Excise Tax were not paid.

**SECTION D- FEDERAL AND STATE TAX EXEMPTIONS**

An Extension Council is classed as a “municipality” and Extension Districts are political sub-divisions of the State of Kansas, which entitles them to certain federal and state tax exemptions. Two such exemptions are:

1. **Federal Excise Tax Exemption of Telephone, Tires, Automobiles, Etc., KSU 8-13 (Exhibit K).**
   Extension Councils are entitled to federal tax exemptions on merchandise and services which are for their exclusive use and benefit, and paid from Extension Council and District funds. The company
furnishing the goods or services must be provided the Federal Excise Tax Exemption Certificate, KSU 8-13.

2. **Kansas Sales Tax Exemption Certificate, KSU 8-14 (Exhibit L).** To be used by County Extension Councils and Extension Districts claiming to be exempt state sales tax on merchandise and services.

   NOTE: County Extension Councils and Extension Districts are not exempt from paying the Kansas gasoline tax, however they are exempt from the federal excise tax on gasoline.

### SECTION E- COLLECTION OF SALES TAX BY LOCAL EXTENSION UNITS

1. **Local Extension units must collect sales tax on sales of education supplies for individual use.** Sales made to other governmental units (federal, state or county) are not subject to sales tax. However, the receipt must clearly show that the purchase was made by the governmental units.

2. **A sales receipt must be made for each sale.** The receipt must show the total amount of the sale separate from the sales tax collected.
   a. Example:

   
   (1) Kansas Farm and Household Account Book $2.50  
   Sales Tax .13  
   Total $2.63

   b. All books and records necessary for proving the amount of sales tax collected by County/District Extension unit are to be on file for a period of five years.

3. **When sales tax is collected by the local Extension unit, it will be based on the current Kansas Retailers Sales Tax.** In some counties and towns, there is an additional county and/or city sales tax.

4. **Reporting payment of sales tax collected.** See Tax Issues for Local Extension Offices on the KSRE Employee Resources Website.

### SECTION F- EXHIBITS

Exhibits can be viewed at the Extension Administrative Documents and Forms website:  
http://www.ksre.k-state.edu/employee_resources/forms/

<table>
<thead>
<tr>
<th>Exhibit</th>
<th>Title</th>
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<tbody>
<tr>
<td>A</td>
<td>KSU 8-12, Receipt</td>
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</table>
B  KSU 8-7a, County/District Extension Financial Statement- Summary
B-1  KSU 8-7b, Receipts
C  KSU 8-6, County/District Extension Financial Statement- Expenditures
D  KSU 8-9 report, County/District Extension Financial Statement-Non-Appropriated Funds (Educational Services)
E  KSU 8-8, Warrant Check
F  Uniform Facsimile Signature of Public Officials Act
G
H
I
J  KSU 8-10, Equipment Inventory – County pdf  Excel
    KSU 9-10, Equipment Inventory – District
K  KSU 8-13, Federal Excise Tax Exemption Certificate
L  KSU 8-14, Kansas Exemption Certificate
M  KSU Bi-weekly Pay Invoice
EXHIBIT A

RECEIVED FROM

DOLLARS $5

For

County Extension Council

KSU 3-10-1992

By

RECEIVED FROM

DOLLARS $5

For

County Extension Council

KSU 3-12-1992

By

RECEIVED FROM

DOLLARS $5

For

County Extension Council

KSU 3-12-1992

By

RECEIVED FROM

DOLLARS $5

For

County Extension Council

KSU 3-12-1992

By

4-20
# Scenic County Extension Council Summary

**February, 2014**

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| **Warrant-Checks issued and cleared this Month** | | |
| 4192 | 200.00 | |
| 4193 | 810.01 | |
| 4194 | 740.83 | |
| 5sSalesTax | 9.40 | |
| feb IRS | 376.05 | |
| feb SC | 3.60 | |
| febkpr2nd | 106.79 | |
| stkseft | 53.00 | |
| 16A Total | 8 | 2,299.68 |
| **13 Total Expenditures This Month** | | 8,638.97 |
| **14 University Checks Received this Month** | | 1,488.00 |
| **15 County Checks Issued this Month** | | 7,150.97 |
| **16 Previous Month's Outstanding Warrant-Checks** | | 517.97 |
| **17 Total** | | 7,668.94 |
| **18 Total** | | 97,350.24 |

**Savings Interest Recognized this Year**

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Balance Previous End of Month: 9,843.68
Transferred to Savings during the Month: 0.00
Total (Line 5 and 6 Col o): 9,843.68
Transferred Out During the Month: 0.00
Balance End of Month (Total Savings): 9,843.68

**Savings Account Record**

SSB Money Market: 9,843.68
Total Savings (equals line 9 col o): 9,843.68

---

Approved

Chairman ____________________________ Date ____________ Treasurer ____________________________ Date ____________
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<th>Date</th>
<th>Receipts</th>
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<th>Non-Appropriated Funds (EdServices)</th>
<th>Other</th>
<th>KSU Salaries</th>
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3 Previous Total This Year 6.78 0.00 0.00 6.78 1,488.00 0.00

4 Total to Date 69,907.68 68,516.40 1,384.50 6.78 2,976.00 0.00
## Scenic County Extension Council - Receipts

**February, 2014**

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| I Total Expenditures this Month    | 21        | 176.45      | 60.68     | 160.47              | 0.00             | 50.00              | 178.23               | 254.10 | 6318.52      | 855.05   | 583.87                 | 0.00             | 5638.97       | 0.00     |
| m Previous Expenditures This Year  | 2.01      | 170.63      | 538.32    | 18.11               | 0.00             | 570.00             | 754.04               | 852.22 | 651.00       | 295.00   | 9599.81                | 0.00             | 7545.92       | 0.00     |
| n Total Expenditures to Date       | 2.01      | 347.08      | 680.00    | 178.58              | 0.00             | 620.60             | 933.27               | 12728.00| 1710.27      | 1234.57  | 18608.78               | 0.00             | 18608.78      | 0.00     |
### Scenic Extension District No. 00

**Non-Appropriated Funds Subsidiary Ledger**

**February 2014**

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**CostRecovery Total this Month**: 74.36

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**Sales Total this Month**: 180.52

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**Total Non-Appropriated Expenditures this Month**: $583.87

**Total Non-Appropriated Receipts this Month**: $1,384.50
Payee - The Write Print Shop

ATIG DESCRIPTION
0443 PRINTING

$ 185.00
CERTIFICATE OF MANUAL SIGNATURE

STATE OF KANSAS
COUNTY OF

I,

(Please state office held)

of County, Kansas, being duly sworn, do hereby certify that the following is my official signature as used in the execution of a facsimile thereof, prepared and certified in accordance with Kansas Statutes Annotated 75-4001 to 75-4007.

Signed: __________________________

Subscribed and sworn to me this ___ of ___ , ___ .

Day Month Year

Notary Public

My commission expires ________________.

SEAL

Instruction
This form may be filed free of charge. If you would like a certificate verifying this manual signature please submit a $10 payment.

Notice: There is a $25 service fee for all returned checks.

60-03
Extension Councils and Districts

Federal Excise Tax

Issue: Federal Excise Tax on Communication Services and Motor Fuels

Extension councils and districts are exempt from federal excise tax on communication services and motor fuels purchased for the unit’s direct consumption. Occasionally, regional and local motor fuel vendors do not remove the federal excise tax from governmental unit invoices.

Policy/Procedure

Extension councils and districts can file IRS Form 8849, Claim for Refund of Excise Taxes, to request credit if the vendor fails to remove excise tax. See IRS Publication 510, Excise Taxes.

Links

See IRS Form 8849, Claim for Refund of Excise Taxes, at:

See IRS Publication 510, Excise Taxes, at:

Related Web Site

www.irs.gov

Office and Contact

• Extension Auditor’s Office
  785-532-7170
Extension Councils and Districts

Kansas Sales Tax Exemption

Issue: Kansas Sales Tax Exemption

Extension Councils
Extension councils are exempt from paying Kansas state and local sales tax when purchasing goods, merchandise, and lodging for youth development programs. Purchases not primarily for the benefit of youth programs are taxable.

Purchases by extension councils for youth development programs qualify for a sales tax exemption under the following Kansas statute:

- Nonsectarian, comprehensive youth development organizations, nonprofit (examples include boy and girl scouts, 4-H clubs, child day care centers)
  - KSA 79-3606 (ii)

Extension Districts
Extension districts are exempt from paying Kansas sales tax on all purchases of goods, merchandise, and lodging. Extension districts are Kansas political subdivisions with taxing authority; therefore, all purchases are tax-exempt.

Extension districts qualify for a tax exemption under the following:

- State of Kansas and Political Subdivisions of Kansas – KSA 79-3606 (b)

Policy/Procedure
To qualify for exemption, the council or district must pay directly for any tax-exempt purchase. Cash purchases do not qualify for exemption, nor do purchases made by an individual to be reimbursed by the organization. Some retailers ask to see a copy of the exemption certificate with each purchase; others keep a copy on file.

The Kansas Department of Revenue provides each council and district with an exemption certificate — which the department will periodically update — and online access to the KS WebTax system. The local office staff may photocopy the exemption certificate for retailers/vendors, or download additional copies from the KS WebTax system.

Instructions for organizations to request or renew exemption certificates are available on the KS WebTax site at:

www.ksrevenue.org/kswebtax.html

Related Web Site
www.ksrevenue.org

Office and Contact
- Kansas Department of Revenue
  785-368-8222
- K-State Research and Extension Operations Office
  785-532-5790
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Column totals: 11,416.76  \[\text{Benefits}\] 1,855.22

Total this Invoice: $13,272.00
CHAPTER 4

OFFICE MANAGEMENT

Section A - Personnel and the Office

Section B - County/District Filing System

Section C - Forms

Section D - Extension Council Meetings

Section E - Extension District Meetings

Appendix 1 - Suggested Administrative File Folders for County/District Offices

Appendix 2 - Sample Forms - Forms can be viewed at the Extension Administration Documents and Forms website:

http://www.ksre.k-state.edu/employee_resources/forms/
CHAPTER 4
OFFICE MANAGEMENT

SECTION A - PERSONNEL AND THE OFFICE

The county/district office staff consists of all the people employed by the county extension council/district governing body and Kansas State University. The local office represents not only the local council, but K-State Research and Extension at the state level, and the United States Department of Agriculture (CSREES) on the federal level.

Enthusiastic, professional and punctual staff members project the image of competent professionals disseminating the latest research-based information.

OFFICE STAFF

The local extension office may consist of the following staff:

1. County Extension Director: This position exists in counties with larger metropolitan areas where one person has administrative responsibility for all staff and provides leadership to the overall extension program.

2. County/District Extension Coordinator: The responsibility of the county/district coordinator is assigned annually to one of the agents in the office by the county extension council/district governing board and the area extension director. The assignment of this responsibility should be recorded in the executive board minutes. The coordinator performs or assigns administrative functions necessary to office operation. This may include scheduling staff conferences, hiring and training office personnel, overseeing budgets, purchasing supplies and equipment, and working closely with the board chair.

3. County/District Extension Agent: Extension agents provide leadership in developing, implementing and evaluating adult and youth extension educational programs in the county of employment, without regard to race, color, religion, national origin, sex, age or disability. Subject matter assignments may include agriculture, family and consumer sciences, and 4-H Youth.

4. Agent Assistant: An agent assistant’s role is to help the agent deliver the local educational program. Assistants work part-time and are responsible to the agent for their work assignment. Their responsibilities generally are narrowly focused, with specific functions and a targeted audience. Salary for assistants is paid from the local council.

5. Office Professional: The office professional(s) are the first and most frequent contact that the public has with the local office. It is important that they be well informed of the overall mission of K-State Research and Extension, and the particular educational emphasis of the local office.
A partial listing of responsibilities of the office professional is listed below:

- **Receptionist**: Greet visitors and callers, and help them feel welcome in the office. Respond to their requests for information, when appropriate, or refer them to the agent or office professional who can assist them. Take complete messages, including name, telephone number/address and topic.

- **Office management**: Coordinate activities of the office, such as word-processing, accounting, flow of correspondence, report filing, etc.

- **Mail**: Open, sort and stamp with the date received. Scan and note due dates for responses. Make copies, as appropriate, to keep everyone informed of upcoming events and important information.

- **Word-processing, photocopying, and processing office correspondence**: The image and credibility of the organization and its staff are reflected in correspondence, news releases, newsletters, meeting handouts, etc. Accuracy and neatness are important in each item distributed by the local office.

- **Staff schedules**: Office professionals should know the schedules of agents to respond to customers’ phone messages and office visits.

- **Mailing lists**: Keeping up-to-date mailing lists is critical in managing postage dollars. Mailing lists are for the sole use of extension personnel and are not to be furnished directly or indirectly to any other person, organization or agency.

- **Filing**: Quick retrieval of information is imperative in an office. (See Appendix 1 for a suggested file system for administrative files.)

- **Reports**: Office professionals should assist, as needed, with reports and records including monthly financial statements, expense accounts, Monthly Progress Reports, weekly crop reports, etc.

- **Supplies and bulletins**: A current inventory of all supplies, bulletins and other educational materials should be maintained.

**K-STATE RESEARCH AND EXTENSION IDENTIFICATION**

An April 1998 publication, “Research and Extension Identification Guide,” offers guidelines for creating consistency of “corporate image” and increasing awareness for K-State Research and Extension. Logo, stationery, newsletters, publications, office and vehicle signs are to be consistent across the organization.
TELEPHONE

The person who answers the telephone may be the only contact a taxpayer has with K-State Research and Extension. Following are some pointers to make each telephone contact a positive encounter:

• When the telephone rings, answer promptly (on the first ring if possible) using this greeting: “K-State Research and Extension, ________________ County/Area/Department, this is (name of person answering).” A smile when answering will carry over to the tone of voice.

• Request the caller’s identity, when necessary, in a tactful manner: “May I tell him/her who is calling?” Knowing the name of the caller will allow the person answering the phone to gather the information needed to respond to the caller efficiently.

• Take a message. If the person requested is not in, offer to take a message. Get the name and telephone number. Ask callers if they would like to leave a message and the best time to return a call. Repeat the information back to be certain that the telephone number and message are correct. If the person requested is gone for the day or the week, let callers know so they will have an idea of when to expect a return call.

• Deliver messages promptly. A consistent location for phone messages to be returned will ensure a timely response and demonstrate the office’s commitment to customer service. Carbon message pads (helpful in case the original is lost) or e-mail can be used to record calls to be returned.

• Avoid abrupt phrases. Instead of, “She’s out,” “He’s busy” or “Could you call back later,” try, “She is at a meeting at the library until noon. I expect her back at 1 p.m.” Also avoid, “He hasn’t come in yet” or “She’s left for the day.” Instead use, “He’s not here now, but I expect him about 8:30.” Each office should discuss the particular response to be used in specific situations.

• Avoid providing information of a technical nature. That is the responsibility of extension agents or specialists. There may be information that can be furnished – based upon supervisor’s preferences, – but be positive of its accuracy. A record of callers, addresses and/or phone numbers, information requested and information given will be helpful to supervisors for any follow-up action. Again, each office will want to discuss this issue in more detail.

• Exercise good judgement in using the telephone for personal business. The telephone is provided to facilitate handling business matters. When necessary to use the telephone to make appointments, check on children or confirm social or volunteer commitments, make the calls quickly. Extended phone conversations with relatives and friends are not appropriate.
STAFF CONFERENCE

A regularly scheduled staff conference will enhance the office’s focus on serving its customers. The conference can be used to inform staff of upcoming events, schedule work loads with support staff, formulate responses to frequently asked questions, evaluate progress and resolve conflicts. Notes of decisions made should be shared with those unable to attend.

SECTION B - COUNTY/DISTRICT FILING SYSTEM

For a number of years county/district offices have used the Kansas Extension Service Uniform Filing System. While the subject matter files have not been updated, the administrative files should continue to follow the system outlined in Appendix 1 of this chapter.

The filing system is based upon the following principles:

1. In general, administrative files – which would include extension council/district governing body records, financial documents, etc. – will be located in the office professional’s office, while subject matter reference files are located in agent offices.

2. The following items are to be maintained for five years:
   a. Budgets
   b. Director’s Certificate of Proper Functioning
   c. Certificate of Filing
   d. Certificate of Appropriation
   e. Financial Records (deposit slips, monthly bank statements, canceled vouchers, monthly financial reports – January to November inclusive)
   f. Public notices of elections and annual meetings
   g. Published budgets
   h. Employment agreements

3. The following items are to be maintained permanently:
   a. List of council/governing body members
   b. December or Annual Financial Statement
   c. Minutes of meetings
   d. Memorandum of Understanding
   e. Program Accomplishment Reports
   f. Auditor’s reports
   g. Transfer of Property
   h. Affirmative Action Plan
   i. Equal Employment Opportunity Plan
   j. Civil rights compliance review forms

4. The office professional’s file is to consist of two complete files:
One set contains last year’s material
Second set contains the current year’s material
First set is cleaned out after one year passes (during which time the second set is used).
Discard everything except material that goes in permanent files.

5. File folders are labeled as follows:
Primary files (label placed in left position)
Secondary files (label placed in the center position)
Tertiary files (label placed in right position)
(See examples on page 4-13.)

The primary guides are not numbered, while the secondary and tertiary guides are numbered.

6. A suggested format for color-coding file folders is as follows:
Left side (Canary): includes primary subject name, secondary and tertiary names, and numbers, if applicable
Right side: Green for correspondence, white for general, cherry for specific subjects

7. File folders should be straight cut with no tabs. Use kraft rather than manila folders.
Folders that have been creased twice will stand straight. Add a file folder when one becomes full.

8. A “hold” file is an excellent method of retaining material such as reminders for meetings, events and due dates.

SECTION C - FORMS

Forms can be viewed at the Extension Administrative Documents and Forms website:

http://www.ksre.k-state.edu/employee_resources/forms/
SECTION D - EXTENSION COUNCIL MEETINGS

1. Extension Council Elections

Each fall the executive board conducts its annual election of county extension council members, as established by the Kansas County Extension Council Law, Section 2-611. The board determines the date, time and place of the election. The election meeting shall be held annually, not earlier than September 1, and at least 10 days before the extension annual meeting. The election in each commissioner district may be at large or county-wide, by a mail ballot. All county citizens of voting age are qualified to participate in the election. Twelve council members are elected or re-elected annually. A member may serve two, two-year terms. A record of extension council members should be kept on form KSU 8-15 and placed on file or with the minutes of the executive board meetings.

Public notice for meetings and mail ballot elections shall be published once in the official county newspaper at least one week but not more than three weeks prior to each county extension council election. The public notice may be similar to KSU 8-24 or 24b, “Public Notice . . .” (for counties holding commissioner district elections) or KSU 8-24a or 24c, “Public Notice . . .” (for counties holding county-wide elections).

2. Annual Meetings

The county extension council shall meet annually, not earlier than October 1 and not later than December 20, and shall elect from among its own members an executive board consisting of a chair, vice-chair, secretary, treasurer, and five additional members. The date, time, and place of the annual meeting shall be determined and fixed by the executive board. No more than three members of the executive board shall be elected from any county commissioner district, and at least one member shall be elected from each county extension council member group, including agricultural pursuits, family and consumer sciences, 4-H club and youth work, and educational programs in economic development initiatives. The executive board of the county extension council is authorized to transact all business of the council, shall have control of all council property, and may employ and fix the compensation of such persons as are necessary to conduct the business of the council, except as herein otherwise expressly provided, as stated in Section 2-611.

Public notice of the annual meeting must be published once in the official county newspaper at least one week but not more than three weeks prior to the date of the annual meeting. The public notice may be similar to KSU 8-23, “Public Notice . . .”

Prior to the annual meeting, three copies of KSU 8-4b, “County Extension Council Members” should be prepared. Following the annual meeting, KSU 8-4a, “Extension Council Executive Board Members” should be completed and signed by the current Executive Board Chairman. One copy is filed with the county clerk, one copy in the county extension office, and one copy forwarded to the area extension director.

“The members of the executive board, after their election and prior to entering upon the
duties of their respective offices, shall take and sign the usual oath of public office, and the same shall be filed in the office of the county clerk” (K.S.A. 2-611). It is suggested that the county extension director/coordinator make arrangements to have an official present at the annual meeting to administer the oath, KSU 8-20, “Oath.”

3. Budget Meetings

It is recommended that the board chair personally contact the county commissioners and request a budget meeting date prior to notifying other executive board members and the area extension director. A proposed budget should be prepared and presented to the county commission for approval on KSU 8-1, “Budget for the __________ County Extension Council.” Three copies of the approved budget should be signed by a county commissioner. One copy of the budget and KSU 1-1, “Certificate of Proper Functioning” are filed with the county clerk. One copy of the budget is filed in the county extension office, and one is forwarded to the area extension director.

As soon as the budget is filed, the county clerk should be requested to execute two copies of KSU 8-2, “Certificate of Filing.” One copy is filed in the county extension office, and one is forwarded to the area extension director.

After the county budget is adopted, two copies of KSU 8-3, “Certificate of Appropriation” should be completed by the county clerk. One copy is filed in the county extension office, and one is forwarded to the area extension director.

4. Monthly Board Meetings

At all executive board or council meetings the secretary shall record the minutes. Agents should provide reports at monthly board meetings, as outlined in Chapter 5.

SECTION E - EXTENSION DISTRICT MEETINGS

1. Establishment of Districts and Appointment of Governing Board

Prior to July 1 of any year, any two or more county extension councils may establish an extension district composed of all counties of such councils by entering into an agreement in accordance with Kansas Extension District Law, Section 2-623, to combine the extension programs for each county involved into one extension program serving the district. No such agreement shall be effective unless it has received the prior approval of (1) the board of county commissioners of each county included in the proposed extension district, subject to the provisions of subsection (1); (2) the executive board of the extension council of each county included in the proposed district and the director of extension of Kansas State University of Agriculture and Applied Science, or the director’s authorized representative, acting together as a body; and (3) the attorney
general in accordance with subsection (h).

Upon the establishment of an extension district under Section 2-623, the board of county commissioners of each county joining in the establishment of an extension district shall appoint four qualified electors to membership on the district’s governing body. The terms of all members so appointed shall commence July 1 following their appointment. Of the members so appointed, two shall serve for terms ending upon the election and qualification of their successors at an election held on the first Tuesday in April of the first odd-numbered year following their appointment. The other two members shall serve for terms ending upon the election and qualification of their successors at an election on the first Tuesday in April of the second odd-numbered year following appointment.

2. Extension District Elections and Appointment of Program Development Committee

The governing body of each extension district shall be composed of four representatives from each county in the extension district. Each member of the governing body shall hold office for a term of four years and until such member’s successor is elected in a county-wide election on the first Tuesday in April in each odd-numbered year. The governing body of each extension district shall organize annually in July by electing from among its members a chairperson, vice-chairperson, secretary and treasurer.

The governing body of the extension district shall appoint program development committees to develop educational program plans in agriculture, family and consumer sciences, 4-H club and youth work, and economic development initiatives. Each program-development committee shall consist of six or more members from each county, shall be chaired by a member of the district governing body and shall meet as needed to plan educational programs to meet the district’s needs.

3. Extension District Budget Meeting

The extension district’s governing body and the director of extension of Kansas State University of Agriculture and Applied Science shall meet and act together to adopt the district’s annual budget to provide for extension programs.

The governing body may make an annual tax levy upon all the taxable tangible property of the extension district to raise funds to plan and conduct the district’s educational extension programs. Taxes will be levied and collected as other taxes, at a rate fixed in accordance with the approved budget and not to exceed the greater of (1) the rate of 2.5 mills or (2) the rate determined to yield an amount equal to the product of $75,000 multiplied by the number of counties within the district. The governing body shall certify the levy so fixed to the clerk of each county in the extension district and provide a hearing for public input.
APPENDIX 1

SUGGESTED ADMINISTRATIVE FILE FOLDERS FOR COUNTY/DISTRICT OFFICES

ADMINISTRATION
Correspondence (green)

ADMINISTRATION
General (white)

ADMINISTRATION
Correspondence (green)
Director’s Office

ADMINISTRATION
Newsletter (cherry)
(K-State Research and Extension Communicator)

1 Budget and Fiscal

ADMINISTRATION 1
Budget and Fiscal
Audit (year)

ADMINISTRATION 1
Budget and Fiscal
Budget (year)

ADMINISTRATION 1
Budget and Fiscal
Income Tax Withheld (year)

ADMINISTRATION 1
Budget and Fiscal
Social Security Tax Withheld (year)

ADMINISTRATION 1
Budget and Fiscal
KPERS

1-1 Financial Statements

ADMINISTRATION
Budget and Fiscal
1-1 January
Financial Statements
(make case folder for each month of the calendar year)

1-2 Financial Statements, Other Groups

ADMINISTRATION 1-2
Budget and Fiscal
Financial Statements, Other Groups
2 Civil Rights Records

ADMINISTRATION 2 Programs
Civil Rights Records

ADMINISTRATION 2 Equal Employment Opportunity
Civil Rights Records

(For a more detailed list see the “Civil Rights Filing System Guide for Kansas County/District Extension Offices.”)

3 Employment Agreements

ADMINISTRATION 3 Extension Agents
Employment Agreements (current year)

ADMINISTRATION 3 Extension Agents
Employment Agreements (previous year)

ADMINISTRATION 3 Office Professionals,
Employment Agreements Agent Assistants, etc.

4 Equipment

ADMINISTRATION 4 Vehicles
Equipment (title, insurance)

ADMINISTRATION 4 Office equipment
Equipment

ADMINISTRATION 4 Inventory (current year)
Equipment

ADMINISTRATION 4 Operating Manuals
Equipment and Guarantees

ADMINISTRATION 4 Service contracts
Equipment

5 Extension Council Records

ADMINISTRATION 5 Executive Board
Extension Council Records (members, minutes, notices, etc)

ADMINISTRATION 5 Extension Council
Extension Council Records (members, minutes, notices, etc)

6 Memoranda
ADMINISTRATION 6
Memoranda
Memoranda with agencies and Memoranda organizations (case file as needed)

7 Office Management

ADMINISTRATION 7
Office Management
Office layout

8 Personnel

ADMINISTRATION 8
Personnel
(case folder for each agent, office professional and agent assistant)

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APPENDIX 2

Forms are located on the Extension Administration Documents and Forms website.

http://www.ksre.k-state.edu/employee_resources/forms/
CHAPTER 5

PROGRAM PLANNING

Section A - Reasons and Guidelines for Program Planning

Section B - Five-Year Program

Section C - Forms and Calendar for Developing the Five-Year Action Plan

SECTION A - REASONS AND GUIDELINES FOR PROGRAM PLANNING

The foundation for program development involves a process that will define:
• where your audience wants to be (vision)
• why they want to be there (mission)
• how things are right now (situation)
• a set of audience-focused goals (goals)
• a strategy to reach the audience’s goals (action plan)
• a method of measuring the results (evaluation)
• plans for the unexpected (contingency planning).

The K-State Research and Extension professional educator must possess the knowledge, understanding, and ability to develop, carry out, and evaluate a program plan around needs and issues that are important, relevant, and appropriate for the target audience. This section of the Program Planning chapter seeks to provide the basic reasons and guidelines for program planning, application, and evaluation.

1. The legal responsibility for planning the extension program rests with the county extension council/district governing body. The Extension Law describes the responsibility of the council/body: “... to plan the educational extension programs of the county/district.” Such a plan belongs to the county/district and provides guidance and direction to extension professionals working to bring educational programming to the audiences targeted within that plan.
2. Extension professionals have a responsibility for leadership, training, and guidance in the planning process. It is the professional educator who provides the theoretical framework; background information; tools to analyze the situation; group process methods to ensure consideration of each person’s thoughts and ideas, including methods to reach under served audiences; and the ability to express the people’s identified issues, needs, and goals in clear, succinct terms.

3. The extension council/governing body will define priorities for programming through its program development committees. The county and district extension laws describe the purpose and need for program development committees in the programming areas of agriculture, family and consumer sciences, 4-H youth, and economic development. The elected council/governing body must ensure a representation of the interests, issues, and needs of county residents, including under served audiences, and cooperating organizations and agencies. In planning programs, the council and its committees and subcommittees may bring greater representation by appointing appropriate, interested individuals to these committees.

4. Five years is a reasonable planning cycle for the development, implementation, and evaluation of a county/district program. In-depth planning need not take place each year, but rather on a longer cycle. K-State Research and Extension utilizes substantive needs assessment and issue identification processes on a five-year interval. Action and evaluation plans to meet the goals and objectives defined through the needs assessment and issue identification can then be written on a similar five-year interval, with provision for annual update.

5. Any defined program plan for a county/district must be flexible to respond to unforeseen issues, emergencies, and special needs, when they arise within the county/district. The five-year plan may require adjustment to adapt these changes in program priorities, personnel, and resources. The written plan must be a guide to quality, relevant programming and not a harness to the process.

6. The county/district five-year action plan must be approved by the county/district extension executive board and the area director as the framework of priorities, goals, and strategies in carrying out the educational programs and evaluation processes by extension professionals working in the county/district.

7. County action plans – along with the statewide core mission themes, issues, and action plans – provide guidance to the extension professional for implementing annual personal goals based on the five-year plan.
SECTION B - FIVE-YEAR PROGRAM

1. The county/district five-year program. A long-range extension program consists of the agreed upon issues that fall within the mission of extension, together with educational goals to be achieved within a period of more than one year. A five-year program plan is suggested.

2. The statewide five-year Research and Extension program. A Kansas State University Agricultural Experiment Station and Cooperative Extension Service five-year plan will be developed through issues identification processes involving citizens, stakeholders, and employees of K-State Research and Extension. Core mission themes, and issues/needs/concerns identified within those themes will become the major framework for county/district plans if those issues are important and relevant to the citizens of Kansas and appropriate for the work of K-State Research and Extension.

3. The program development cycle. Program development involves a series of processes that include: Issue identification, situation analyses, setting of goals and objectives with the intended audience, developing an educational strategy, implementing the strategy, evaluating outcomes of the educational programs, and then starting the process over. The long-range plan offers five years to cycle through this process on major issues. Shorter cycles may be appropriate for targeted programming within the core mission themes or major issues.

4. The written county/district extension five-year program. The written county/district action plan includes:

   - Situation Statement. A local situation statement should express the way things are right now and why the county or district extension program plans to expend time and resources toward a given set of issues.

   - Goal/Anticipated Outcome. The goal should be written to show the anticipated accomplishment of the audience or citizens because of the educational program.

   - Annual Objectives. Annual objectives should identify expected accomplishments in a shorter period (i.e., each year) from the sequencing of the actions or strategies.

   - Plan of Action. These are the strategies, activities, events, and organizing steps necessary to accomplish annual objectives and overall goal for the issue(s) addressed.

   - Professional Development. The types of learning opportunities (training, meetings, reading, and study) necessary for the extension professional who intends to support application of the county/district action plan.

   - Evaluation Plans. If the goals and annual objectives are written with anticipated
outcomes for the intended audience, the evaluation strategies should be self-evident. The evaluation must substantiate the effectiveness of the action plan toward accomplishing the stated goals and annual objectives.

5. **Council/body member training.** County/district extension professionals and area extension directors are to assist in training extension council/district governing body members to plan and execute the educational program.

6. **County/district extension professional in-service education.** In-service education and training for faculty is offered through a consistent series of professional development and subject matter training opportunities created and/or suggested by area and state extension faculty. Offerings and participation are under the guidance and suggestion of the area extension director and assistant extension directors for program.

7. **Specialist in-service education and training.** Assistant extension directors for program are responsible for planning in-service and professional development training opportunities for program development.

8. **Facts and Trends (situational materials).** Relevant information, statistics, and interpretive materials will be developed around the core mission themes and major issues important to Kansas citizens on at least a five-year interval. These resources will help provide background situational facts and analyses important in developing county/district five-year action plans.

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**SECTION C - FORMS AND CALENDAR FOR DEVELOPING THE FIVE-YEAR ACTION PLAN**

1. **Developing the five-year county/district action plan.** The written long-range action plan is the basis for developing specific action steps, including the events and activities necessary to achieve the plan’s long-range, annual, and short-range goals and objectives.

2. **Provisions for establishing or updating the county/district plan.** The county/district five-year action plan is the organization’s plan and not simply the plan of a single extension professional. Therefore, the plan, whether first submitted or updated, must be approved and signed by the county/district executive board and the area extension director. Specific forms and guidelines are available through the office of Planning and Reporting with K-State Research and Extension.

3. **Calendar for submission of the five-year plan and any annual updates.** The five-year planning cycle begins on January 1 of the years ending in 4 or 9 (i.e., 2004, 2009, etc.). Therefore, the usual process for the five-year plan is as follows:
• Year One (2004, 2009, etc.): Begin implementation of completed five-year action plan.

• Year Two and Three: Continue programming and evaluation.

• Year Four: Identify needs, issues, and concerns statewide. Make findings available to local county extension council/district governing body for local issues identification processing.

• Year Five: Develop the next five-year statewide and county/district action plans.

4. Scheduling. The Master Schedule is an ongoing list of K-State Research and Extension activities and events. It can be obtained from the Planning and Reporting office or through KSRE/OnLine: (https://online.ksre.ksu.edu/login.aspx).

Dates proposed for scheduling are submitted with the following annual deadlines:

• May 1 Major event dates are requested from administration and specialists.

• Mid-June Public meeting/professional development/in-service education dates are requested from specialists. Event information forms are sent to previously listed contact persons. Counties/districts submit 4-H fair/camp dates.

• Mid-July All requested dates are due in Planning and Reporting Office. Dates are added to the Master Schedule; conflicts are resolved.

• Early-Sept. Coordination meeting. Single and multi-county dates for events and activities are added to the Master Schedule.
CHAPTER 6

4-H POLICIES AND GUIDELINES

www.kansas4-h.org/about/docs/policy-guide/Kansas_4H_YD_Policy_Guide.pdf
CHAPTER 7

Standards for Mail and Mailing Lists For County/District Extension Offices

Mail that is sent with federal, state or county tax sources should reflect the educational mission of K-State Research and Extension. The following standards are intended to address questions that may arise about the appropriate use of mail and mailing lists:

1. Mailing lists maintained in the county/district office are for the sole purpose of furthering the educational mission of K-State Research and Extension and should not be furnished to any other person(s), firm, association or agency unless directed or approved by the Director of K-State Research and Extension.

2. See the K-State Research and Extension Communication and Style Guide for the format for stationery, enclosures and newsletter panels.

3. Enclosures should be included with any educational information that is mailed without accompanying letterhead. This will insure that the recipient knows how to contact the individual sending the information.

4. Program assistants may, at the discretion of the county director and other agents, co-sign stationery but the agent to which the assistant reports, must also sign. In the case of a county with no agent, the office professional and/or program assistant will be authorized to sign letters. Executive board and district governing body chairs may sign letters regarding council/governing body business.

5. The appropriate format for signing a letter is:
   Signature
   County Extension Agent or County Extension Director

6. When trade or brand names must be used in a newsletter or publication, an appropriate disclaimer should be included to indicate that the names are used only for the purpose of information and that K-State Research and Extension does not guarantee or warrant the standard of the product, nor does it imply approval of the product to the exclusion of others which may also be available.

   An example of a suitable disclaimer clause is “The information given herein is supplied with the understanding that no discrimination is intended and no endorsement by K-State Research and Extension is implied.”

7. Correspondence regarding social or recreational activities related to K-State Research and Extension’s mission may be mailed with K-State Research and Extension letterhead, envelopes and postage. Examples would include a 4-H skating party, recognition for a resigning/retiring staff member, etc.

8. Letters soliciting donations for fair awards, trips for 4-Hers, etc can be mailed on K-State Research and Extension stationery if the award, trip or event is related to the educational mission of K-State Research and Extension.
9. Established organizations and coalitions with whom K-State Research and Extension collaborates should use their own financial resources to purchase stationery and postage to correspond with their membership about the organization’s business. Examples would include fair boards and livestock associations.

Information regarding 4-H events at the fair are part of K-State Research and Extension’s educational mission and may be mailed on letterhead.

10. Advertising for commercial businesses may not be mailed with K-State Research and Extension letterhead and postage. A list of several commercial resources that are related to K-State’s Research and Extension mission could be included in a letter with the disclaimer statement (See # 6).

11. Personal messages that are not related to the educational mission such as holiday or birthday cards, wedding invitations, etc should not be mailed in K-State Research and Extension envelopes or with K-State Research and Extension letterhead and postage.

4/15/04