



Establishing a County/Local MG Fund Account through the Minnesota 4-H Foundation

The Minnesota 4-H Foundation and the University of Minnesota Extension Master Gardener Program have established a partnership whereby the Minnesota 4-H Foundation, a 501c(3) organization, will serve as a fiscal agent for the purpose of receiving, holding and dispersing tax deductible gifts and grants for local or county Master Gardener programs.

The opportunity to establish an account with the Minnesota 4-H Foundation is an option for any established local/county Extension Master Gardener program. The account can receive only tax deductible gifts and grants. It cannot be used for deposits of money generated by other means (e.g. sale of products, fund raisers, fees, etc.)

Why create a Fund: A fund with Minnesota 4-H Foundation, a 501c(3) organization, provides a tax deductible receipt to those who donate to your program. It also serves as a fiscal agent for grants where grantors require their recipients to be non-profit organizations.

Purpose of the Fund: The exclusive purpose of local/county Master Gardener account fund is to support Extension Master Gardener activities, in accordance with the mission, goals and policies of the Master Gardener program, that focus on youth development, volunteer development or other operational and educational needs. Funds may be designated by the donor for specific uses. Undesignated funds may be used for scholarships, programs and operating expenses.

Who can authorize: The State Master Gardener Program Manager is the primary authorizer. The State Master Gardener Director or others designate in writing to the Minnesota 4-H Foundation, are authorized to approve all establishment of accounts and disbursement of funds. Fund activity and gift reports are distributed to the Minnesota 4-H Foundation Board of Directors and the Minnesota Master Gardener Program.

How to establish a Fund: Local Master Gardener programs creating a fund must have a Master Gardener checking account and an EIN number. One individual will be identified as the local/county contact for the fund (usually the treasurer.) The local/county Master Gardener program submits the request form to open the fund. An initial deposit of at least one hundred dollars (\$100) is required to open a fund.

What are fees and services: An administration fee of 10% is charged on money coming into the account. This fee provides a variety of services that include, but aren't limited to, accounting, auditing, donor correspondence, reporting, access to financial services, and assistance with grants.

How to give to the Fund: Gifts of cash, securities and/or planned gifts may be given at anytime. There is no minimum for these deposits. Checks are payable to Minnesota 4-H Foundation – Master Gardener. To aid in accurate deposit of funds the county/local MG group name should be written in the memo line. A donation deposit form which can be found on the Minnesota 4-H Foundation website must be submitted with the donation. Send deposits directly to the Minnesota 4-H Foundation where they will be deposited and held until dispersal.

How to use the Fund: The local/county contact can request money from the account at anytime using a check request form. Checks are dispersed 2 times each month. The State Master Gardener Program Manager will be authorized to approve requests. Upon approval, checks will be issued to the local/county Master Gardener program and sent to the local/county contact for deposit in a Master Gardener bank account. In some cases when the amount is greater than \$25 a check can be issued directly to a vendor, however to do so, the vendor is required to complete vendor account paperwork with the U of M before the request is submitted to the Minnesota 4-H Foundation for payment.

CONTACT:

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