

# **Virginia Master Gardener Association**

## **Bimonthly Meeting April 9, 2016**

### **Virginia Beach, VA**

The meeting was called to order at 10:05 AM by Christy Brennan, Hanover, President. She welcomed all in attendance, especially the first time Master Gardeners. She introduced Maryann Kincaid, Virginia Beach who welcomed the group and then introduced Mary Hubbard, President of the Virginia Beach Unit. She spoke of the activities of the 220 members of their unit and the work they do at the AREC. She invited all present to tour the gardens. Mary then introduced Andrea Davis, horticulture agent, who spoke briefly of the agriculture component of Virginia Beach.

Introductions of all present were made and Angela Cingale, James CC/Williamsburg, Vice President, explained she would make her report later.

The Secretary, Joan Richards, Green Spring, announced everyone had received an electronic copy of the minutes. Pat Reilly moved to accept the minutes as distributed electronically. Motion was accepted and passed. Bonnie Bernard, Gloucester, said she did not receive a final copy of the minutes electronically. The Secretary will look into this.

Pat Reilly, Treasurer, presented the financial report. The report was accepted for audit. There were complements on the clarity of the report.

### **Standing Committees**

### **Communication**

Members: David Banks, Jan Worthy, Tom Bolt, Hurricane Thompson, and Frank Reilly.

1. Jan issued a Winter Newsletter and Tom Bolt circulated it electronically.
2. The web page contained information about the slate of officers, and the Communications committee circulated a ballot to all the membership. Although the ballot allowed space for write-in nominations, the voting for the slate of officers put forth by the Nominations Committee was unanimous. There were no write-in nominations
3. 81% of all our visitors come through the front page of our site. .
4. Remember that we can help you host your site for awhile under certain conditions.
5. We need a dedicated Calendar manager. The Calendar page is easy to manage, but we need someone to receive the numerous events; ensure that the information is complete; and enter them into the calendar. It is routinely one of the top three most visited pages on the website. Listing your activity can definitely help drive participants to your event.

Respectfully Submitted,

Frank Reilly, Chair

## Finance Committee

### FINANCE COMMITTEE RESPONSE TO 2015 VMGA AUDIT

April 4, 2016

1. Consider changing the Debit Card to a Credit Card with an appropriate limit determined by VMGA.

A. Factors to be considered

i. The Standing Rules state that before the debit card is used, approval from the Executive Committee must be obtained. This rule is currently followed.

ii. There is no annual fee associated with either a Sun Trust credit card or debit card.

iii. Both the Sun Trust debit card and credit card have zero liability for unauthorized use.

B. The risks involved

i. Someone could use either card without approval of the Executive Committee.

C. There being no problems identified with the current process, the recommendation of the Finance Committee is to continue using the debit card.

2. Consider an Assistant Treasurer or additional financial officer to support the review of officer disbursements, compliance with IRS and state requirements, etc.

A. Factors to be considered

i. An assistant to the Treasurer would be able to step in as necessary should the Treasurer be unavailable.

ii. To date, there has been one issue with a Treasurer executing their responsibilities; a duplicate reimbursement.

iii. The bylaws do not provide for an assistant Treasurer or additional financial officer.

iv. The bylaws do provide for a “paid Executive Director” who could fulfill such tasks for “pay” of only \$1.

v. Other non-profit organizations utilize an Executive Director who can provide other board support in addition to financial.

vi. As defined, a bylaws change may be needed to the Executive Director's definition of responsibilities to clarify the role of the position in the organization. A copy of the Bylaws provision is provided at the bottom of this report.

B. The recommendation of the Finance Committee is that should the Board decide that an additional person to conduct financial transactions is needed; a committee should be appointed to determine how the change would be implemented.

3. Consider the use of Google Docs to communicate and record information.

A. A similar document sharing website, Drop Box is currently used by the Fund Raising Committee (Merchandise Sales, Silent Auction), Membership Committee (membership spreadsheet), and Education Committee (registration spreadsheet, event accounting)

B. The security of Drop box may not be as strong as Google Docs.

C. The recommendation of the Finance Committee is to continue using Drop Box. There appear to be no problems using Drop Box and some compatibility issues have been noted with Google Docs.

4. Deposits must be filed in a timely manner as described in the guidelines. Committee members responsible for deposits must keep the treasurer abreast of these deposits.

A. Good communication exists between the Treasurer and Membership, with regular mailing of checks, endorsed For Deposit Only

B. Infrequent collection of funds by other committees poses a problem for timely deposit of funds.

i. Not all committee members live near a SunTrust branch.

ii. Depositing checks using mobile app for photos is not available for Business Checking accounts.

C. The recommendation of the Finance Committee is for committees to identify those members who live near a SunTrust branch. They will be tasked with purchasing an additional endorsement stamp for use by those committee members depositing funds.

5. The overall expenses were under budget; however, three line item expenses were identified as going over their individual detailed budget with no approval to increase the line item budget. Process to address is necessary.

A. The recommendation of the Finance Committee is to remind Committee chairs that they are responsible for their budgets and responsible for keeping expenditures within budget limits. If expenditures are expected to exceed their budget limits, notification of the Treasurer is expected prior to additional funds being committed or spent. When an over expenditure does occur, approval of the Executive Committee is required prior to reimbursement of the spender. It is recommended that this process be adopted as policy in the Standing Rules and those variances is noted in financial statements.

6. The budget, as approved by the Board, must be adjusted by proper procedures if necessary. It was not clear how to handle adjustments to the budget.

A. The recommendation of the Finance Committee is to not adjust the budget. Where needed, adjustments should be noted in YTD totals. The budget amounts should be maintained as expected expenditures for the fiscal year, with deviations noted in financial statements for future budget cycles.

7. VMGA currently owns 2 CDs with maturity dates of 9/14/2016 and 7/3/2016. VMGA might consider a savings account due to available cash. A savings account would allow funds to readily available when needed.

A. The Finance Committee recommendation is to address use of the CDs during the FY 2016-2017 budget process.

From BY-LAWS:

Article VI Executive Committee

Section 3

Subject to approval by the Board, the Executive Committee may hire a salaried staff head, to be called the Executive Director, who will be responsible for the daily administration and management of the association.

Pat Waring, Bedford, Chair

Following a discussion of the recommendations to add to the Standing rules, Pat Reilly moved we accept the report of the Finance Committee and the changes to the Standing Rules which they recommended. Motion was seconded and approved by voice vote. The Standing Rules are attached to these minutes

## Membership

As of April 7th we have:

605 Members
441 Active
5 Auxiliary
159 Life

Renewal notices were sent out in early April. I only had 1 email return undeliverable. We added 40 new members and had 40 renewals since Feb. 13, 2016. I have received several renewals since the Renewal notices were sent. The Drop Box is current as of April 7th. I asked the Representatives to encourage folks to send their renewals before May 31st along with their form. I thanked everyone for supporting our VMGA.

Deb Straw, Hill City, Chair

### **Unit Support**

The Unit Support Committee (Pat Reilly) gave a presentation on the topic of “Communications” to the Loudoun MG training class. The two hour class covered communicating technical information and Master Gardener public value.

Mary Ann Kincaid, Virginia Beach, Chair

### **Fund Raising**

The market value of the Endowment Fund is \$319,553. I have not received any information on merchandise or the silent auction.

Tina Chaleki, Louisa, Chair

Pat Reilly announced that one can order merchandise gear online. Check out all items available at VMGA.net.

Christy announced that we now have a new format for *The Virginia Report*. It will be online at VMGA.NET and will not be printed as a newsletter.

She also announced that Robyn Puffenbarger, Central Shenandoah Valley, Education Chair, is on sabbatical this semester and has been appointed as chair of the Biology Department at Bridgewater College. She has indicated she may need to step down as chair due to her increased responsibilities.

### **Special Committees**

#### **Scholarship**

There are four applications for scholarships so far. The deadline is April 29 this year. It is hoped having the earlier deadline will allow the committee to have a more leisurely time to confer on the process. This does mean, however, that the agents need to be seriously constructing their nominations at this

time. I am requesting that a reminder be sent from Dave and/or John this next week so that an extension will be unnecessary. Avoiding that process eventually works! It can be predicted at this point that the scholarship amounts will vary from \$200 to \$500. I feel that our having VMGA scholarships has prompted some units to also award their own and this is a very good thing. Do we have attendance figures for the last decade that Master Gardener College has been in existence?

Marilyn Riddle, James CC/Williamsburg, Chair

Discussion followed and Marilyn asked how many units give their own scholarships to MG College. It appeared there were about 10 or so units who did provide their own scholarships.

### **Nominations and Election**

One hundred forty-six of the 563 members voted on the election which was conducted through Survey Monkey. There were no write-in candidates. The following were elected to office for the 2016-2018 terms.

President: Joe Kelly, Arlington/Alexandria

Vice President: Joan Richards, Green Spring

Secretary: Wanda Gerard, Suffolk

Treasurer: Diane Kean, Northern Neck

Betty Villers, Virginia Beach, Chair

Maryann Kincaid suggested a short paragraph should be included in *The Virginia Report* regarding the election.

### **VMGA Recruiting Kits**

Pat Reilly reported that the five kits are being developed. Four kits will be available for units to be used in the districts with the fifth one held by the membership chair. Originally the cost was \$200 for printing, not including the boards. The costs have increased to \$215 for printing plus \$32 for the boards. She asked those present to increase the budget to cover those costs. Christy moved we increase the budget and fund the cost to pay the kits. Motion was seconded and approved by voice vote.

### **Audit Review Team**

Members of the committee are Janice Mahoney, Wayne Condrey, and Diane Kean, Northern Neck.

Diane Kean, Northern Neck, Chair

### **VCE**

Release of new Handbooks –

- 1) Revision process – May 1; Updates out tentatively by July 1; all revisions housed on a Goggle Doc that will be shared and viewed by all; location already shared in weekly email; read only doc; have not decided how to share the revisions.
- 2) Shipping – change; orders over 3 books = no shipping costs; 3 and under will be a flat \$15; subject to change based on the policy/pricing of the shipper and printer
- 3) Pricing -- \$85; \$50 for existing; orders must be processed the same way as they are for training manuals (either local office or association)
- 4) PDF – hopefully late spring release; revision process must be complete before we release the pdf

Coordinator in-service training – including speakers, we had 27 participants in the training. All but two or three of the participants had been with the program for less than five years which was precisely the audience we wanted to attract to the training. The topics included an EMG program overview, leadership succession and volunteer retention, an open forum, dealing with difficult personalities, communications challenges, and running effective meetings.

Strategic planning update – a small group of extension faculty and volunteers met for one day to develop a strategy for where the state EMG coordinator office will go for the next 12-18 months. It was a very productive day. Once the information is synthesized we will release something similar to the last two iterations of the process.

Healthy Virginia Lawns in-service on April 26 – we will be hosting a one-day in-service training in Charlottesville. This session is a continuation of what we did back in November, but this training will involve the VT Turf Team and include technical training on topics including soil testing and interpretation, home turf diseases, a weed walk, compost for remediation and modification, home turf BMPs, a talk regarding the partnership between VCE and DCR, and 5-minute IGNITE sessions where research faculty give an update on research trends. This will then open up into a panel discussion. Deadline to register is April 19. This is for both agents/coordinators and EMG volunteers who help with a local UNM program.

Bi-Monthly Webinar Series— we will be scheduling one for May.

Spring issue of *In Season* – MG College edition should be out next week.

EMG College—The dates for MG College are June 24-27. All 4 keynote speakers and about 33 concurrent speakers already confirmed. Please stay tuned for more details soon! Hope to open registration the last week of April/first week of May; registration cost will be \$165 for the entire conference; about a dozen tours and workshops. Any unit wanting to help with the Help Desk/Plant Clinic How to Panel, please contact us.

Module Update— We are meeting with a group of folks, primarily from Bedford, to lay out a plan to roll out statewide training modules on all the chapters in the training handbook. Our first meeting is scheduled for late April. We will develop a timeline for having state-level resources available within a defined period of time. We are still working through the logistics of how these will be made available

and where they will be physically housed. Soils, Botany, Plant Prop are complete; delivery is the issue. Fall training these should be available.

Tree Steward manual update – Carol King and a team from Middle Peninsula is working on updating this resource; making good progress.

Water Steward manual update – the first draft is complete; working on final edits and the layout and design work.

Bi-Weekly Email change – being sent by VMS as a link to a pdf (this suggestion came from the strategic planning session); majority of responses have been positive.

Battlefield Farms – June 13; Open invitation for EMGs to come and participate in consumer retail research to evaluate plants you like or not (most of which have not been released yet to the public); tour inside the green houses, production techniques which includes beneficial nematodes and beneficial insects; there is an emphasis on growing green using sustainable practices; they will feed you for free too; details will be in weekly email (out Mon or Tues). One of the growers is one of our grad students and will be at MG College; good connection between what we do and the industry.

Dave Close, State Master Gardener Coordinator

Christy asked Dave to explain how the Endowment works. He said the principle will never be touched but the interest is being used for the modules on soils, botany, and plant propagation. Dr. Jones and others in Extension and the College are pro-Extension so at this time we are not overly concerned about funding our positions. He also mentioned that the MG College registration will open the last week of April or the first of May.

A question was asked concerning changing a profile on the VMS. Dave would like anyone experiencing problems to contact him or John.

### **New Business**

Christy asked about increasing our funding toward MG College. We currently give \$500 but would like to increase our support by another \$500. Discussion followed and Christy moved we increase our contribution to MG College by \$500. Motion was seconded and passed by voice vote.

Angela Cingale, James CC/Williamsburg, Vice President, brought up an idea she had to have a live auction at MG College with large items. This would be in lieu of the silent auction. She mentioned we already had two \$100 Visa cards. Another suggestion was a time share or a weekend in a vacation home. Please contact Angela if you wish to join her Live Auction Committee.

### **President's Question**

The question was for units to present topics for fall educational events, possible speakers and a location. Joan Richards responded with information she received from four units; Hanover, Fairfax,

Arlington/Alexandria and Rockbridge. Suggestions were: Gardening with Natives, Plants for Beekeepers, Trees, Fruits and Pawpaws from Hanover. Fairfax suggested Hands on Pruning with Peter Deahl, and Arlington/Alexandria suggested Patented Photos and Plants, Is it Legal? Rockbridge suggested Steps in the Fall to Tame or Prevent Invasive Species, and Steps in the Fall to Reduce or Prevent Unwanted Pests in the Yard and Garden. A master gardener from Rockbridge, Greg Lammer, also suggested Christmas Tree Production, as one of a variety of topics at a mini-college. He has offered the Virginia Christmas Tree Growers Association would be willing to provide one of the sessions.

Discussion followed on possible locations. Dave would like all information on locations be sent to him. Early November is the time frame we are dealing with.

If you are interested in serving on the Education committee, please contact Christy. Also, we need someone to work on the Calendar page on the VMGA.net website.

### **For the Good of the Order**

Betty Villers, Va Beach, announced that North Carolina has invited us to their MG College.

Lynn Jones, Rockbridge; Jody Purches, Appomattox; Marilyn Riddle, James CC/Williamsburg; announced plant sales.

Jody Purches announced they had 11 new interns to go along with their 9 MGs. Tidewater and Norfolk both announced new interns as well.

Ellen Kuriata, Green Spring, announced one of their MGs' gardens was featured in a four page spread in the current issue of the *Virginia Gardener* magazine. Unfortunately, the fact she was a MG was not mentioned.

Angela Cingale reminded reps to let her know what items their units would bring or send to the Live Auction at MG College.

Being no further business, Joe Kelly moved to adjourn the meeting. The meeting was adjourned at 1:37 PM.

Respectfully submitted,

Joan Richards, Green Spring

VMGA Secretary



Virginia Master Gardener Association  
Board of Directors Meeting, April 9, 2016

Statement of Financial Position (as of April 4, 2016)

<b>Assets</b>	<b>Total to Date</b>
Cash - gross sales of merchandise	\$ 3,687.99
Cash - all other sources	\$ 4,006.61
Cash total	\$ 7,694.60
PayPal Balance	\$ 293.49
Petty Cash Fund	\$ 40.00
CD 002 Balance	\$ 14,514.62
CD 005 Balance	\$ 5,033.47
Fundraising Inventory	\$ 3,309.68
<b>Total Assets</b>	<b>\$ 30,885.86</b>
<b>Liabilities</b>	
Unearned Income – Future Dues	\$ 4,813.81
Board Designated	
Coordinator Endowment Funds Payable	\$ 1,334.17
MG College Scholarships	\$ 1,844.56
MG College Sponsorship	\$ 500.00
Coordinators Manuals	\$ 500.00
Membership Recruitment Displays	\$ 200.00
<b>Total Liabilities</b>	<b>\$ 8,492.54</b>
<b>Net Assets</b>	
Unrestricted (Current FY Dues, Merchandise Sales)	\$ 9,061.56
Temporarily Restricted (Reserve CDs, Future Dues, Board Designated scholarships, sponsorships)	\$ 13,331.76
<b>Total Net Assets</b>	<b>\$ 22,393.32</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 30,885.86</b>

Statement of Financial Activities – Summary

<b>Revenue</b>	<b>Unrestricted</b>	<b>Temp Restr</b>	<b>Total</b>
Contributions (Scholarships+ Endowment)	\$ -	\$ 644.56	\$ 644.56
Fundraising (Gross Sales)	\$ -	\$ 3,687.99	\$ 3,687.99
Interest Income	\$ 22.16	\$ -	\$ 22.16
Membership Dues	\$ 5,025.86	\$ 1,774.55	\$ 6,800.41
Programs	\$ 1,753.38	\$ -	\$ 1,753.38
<b>Total Revenue</b>	\$ 6,801.40	\$ 6,107.10	\$ 12,908.50
<b>Expenses</b>			
Program Support (Ed. Event, Communications)	\$ 3,315.15	\$ -	\$ 3,315.15
Donation Expenses (Endowment, St. Fair, Scholarships, Sponsorships)	\$ 8,403.34	\$ -	\$ 8,403.34
Program Services Total	\$ 11,718.49		\$ 11,718.49
General (Administrative)	\$ 220.18	\$ -	\$ 220.18
Fund Raising (Supplies, Merchandise, Gifts)	\$ 2,110.33	\$ -	\$ 2,110.33
Cost of Goods Sold	\$ 2,353.82		\$ 2,353.82
<b>Total Expenses</b>	\$ 16,402.82	\$ -	\$ 16,402.82
<b>Change in Net Assets (Net Income)</b>	\$ (9,601.42)	\$ 6,107.10	\$ (3,494.32)
<b>Net Assets, Beginning of Year</b>	\$ 30,978.87		
<b>Net Assets, Year to Date</b>	\$ 22,393.32		

## Financial Activities

Details of activities compared to budget and to previous FY actual

REVENUE	FY15 Actual	FY16 Budget	FY 16 YTD		% of budget
<b>Temporarily Restricted</b>					
MG College Scholarship Donations	\$ 902.57	n/a	\$ 644.56		n/a
MG College Scholarship Donations FY16				\$ 644.56	
MG College Scholarship Donations FY17				\$ -	
State Coordinator Endowment Donations	\$ 97.60	n/a	\$ -		n/a
Fundraising (Merchandise Gross Sales)	\$ 3,724.96	\$ 3,600.00	\$ 3,687.99		102%
Membership Dues FY17-25	\$ 1,389.36	\$ 550.00	\$ 1,774.55		323%
<b>Total Temporarily Restricted</b>	\$ 6,114.49	\$ 4,150.00	\$ 6,107.10		
<b>Unrestricted</b>					
Membership Dues Current FY	\$ 3,729.05	\$ 4,000.00	\$ 5,025.86		126%
Interest Income	\$ 21.27	n/a	\$ 22.16		
Programs (Education Events)	\$ 1,252.33	\$ 3,000.00	\$ 1,753.38		58%
<b>Total Unrestricted</b>	\$ 5,002.65	\$ 7,000.00	\$ 6,801.40		
<b>Total Income</b>	\$ 11,117.14	\$ 11,150.00	\$12,908.50		116%

<b>EXPENSES</b>	<b>Unrestricted</b>	<b>FY15 Actual</b>	<b>FY16 Budget</b>	<b>FY 16 YTD</b>	<b>% of budget</b>
<b>Administration</b>	President	\$ 274.30	\$ 250.00	\$ -	0%
	Vice President	\$ -	\$ 25.00	\$ -	0%
	Secretary	\$ 25.44	\$ 50.00	\$ 10.76	22%
	Treasurer	\$ 35.32	\$ 100.00	\$ 77.32	77%
	Professional and Legal Fees	\$ 441.00	\$ 25.00	\$ 26.95	108%
	Membership	\$ 627.69	\$ 100.00	\$ 105.15	105%
	VMGA Recruitment Kits - 5	n/a	\$ 200.00	\$ -	0%
	Nominations and Elections	\$ -	\$ 50.00	\$ -	0%
	<b>Subtotal Expenses-Admin</b>	<b>\$ 1,403.75</b>	<b>\$ 800.00</b>	<b>\$ 220.18</b>	<b>28%</b>
<b>Fund Raising</b>	Fundraising (Merchandise purchase, shipping)	\$ 2,771.92	\$ 2,100.00	\$ 1,980.47	94%
	State Coordinator Endowment (incl. auction)	\$ 1,181.02	\$ 1,200.00	\$ 129.86	11%
	<b>Subtotal Expenses-Fundraising</b>	<b>\$ 3,952.94</b>	<b>\$ 3,300.00</b>	<b>\$ 2,110.33</b>	<b>64%</b>
<b>Programs</b>	State Fair	\$ 565.85	\$ 500.00	\$ 409.91	82%
	MG College Scholarships	\$ 2,500.00	\$ 1,200.00	\$ -	0%
	MG College Sponsorship	\$ 500.00	\$ 500.00	\$ -	0%
	Merchandise Profits to VT Foundation	\$ 1,327.91	\$ 1,200.00	\$ -	0%
	Donation to VT Foundation-Coord Endowment		\$ -	\$ 7,993.43	n/a
	Printing MG Coordinators' Manuals	\$ 115.13	\$ 500.00	\$ -	0%
	Education	\$ 1,952.47	\$ 3,000.00	\$ 3,172.35	106%
	Communications	\$ 142.80	\$ 150.00	\$ 142.80	95%
	Coordinator Endowment (pass-thru)	\$ 97.60	\$ -	\$ -	
	Cost of Goods Sold	\$ 2,397.05	\$ -	\$ 2,353.82	
	<b>Subtotal Expenses-Programs</b>	<b>\$ 9,598.81</b>	<b>\$ 7,050.00</b>	<b>\$14,072.31</b>	<b>200%</b>
<b>Total Expenses</b>		<b>\$ 14,955.50</b>	<b>\$ 11,150.00</b>	<b>\$16,402.82</b>	<b>147%</b>
	If we omit the unbudgeted donation, total expenses are			\$ 8,409.39	

Attendees at VMGA Meeting, April 9, 2016

Amherst, Campbell and City of Lynchburg	Deb Straw, Diane Childress
Appomattox	Jody Purches
Arlington, Alexandria	Joe Kelly
Bedford	Pat Waring
Chesapeake	Amy Weber, Vicki Roberts, Linda Bradley
Chesterfield	Lynne Foote
Franklin	Nelda Purcell
Gloucester	Bonnie Bernard
Green Spring	V. Ellen Kuriata, Joan Richards
Halifax	Janice Aulisio, Rita Powell
Isle of Wight	Lynn Hamm, Carol Baugher
James City County/Williamsburg	Angela Cingale, Marilyn Riddle
Hanover	Christy Brennan
Norfolk	Tom Bolt, Harriette Frost
Northampton, Accomack	Julie Rogers, Christine Williams
Northumberland, Lancaster, Richmond, Westmoreland, Essex	Diane Kean, Edw. A. Munns, Jr.
Prince William	Frank Reilly
Rockbridge, Bath	Lynn Jones
VCE	Dave Close
Virginia Beach	Fran Shelton, Betty Villers, MaryAnn Kincaid, Paul Campbell, Deborah McMillin, Mary Hubbard, Sarah Williams, Gretchen Fisher

# THE VIRGINIA MASTER GARDENER ASSOCIATION, INC.

## STANDING RULES

Amended April 9, 2016

**Purpose:** To provide guidelines pertaining to the administration of the Virginia Master Gardener Association, Inc.

**Administration:** The Board of Directors will plan, organize, direct, and administer the programs and activities of the Association. The Association's Executive Committee is responsible for its daily affairs between Board meetings.

**Board Meetings:** Will take place bimonthly on the second Saturday of even numbered months, except when there is a holiday or other conflict, in which case the meeting will be rescheduled. Meetings will convene at 10:00AM. Location will be approved by the Board and published at least two months ahead of each meeting. A diligent effort will be made to have one meeting in each region during the fiscal year. Emergency telephone numbers will be furnished to the Board members prior to the meeting, and when possible, the VMGA website will provide updates of meeting information. The June Board meeting will be held in conjunction with Virginia Tech's Master Gardener College in Blacksburg, VA.

**Executive Committee Meetings:** Will be held when deemed necessary by the president and/or officers of the Association. The location and time is to be decided by the president taking into consideration the distance that must be traveled by each Executive Committee member.

**Annual Meeting of VMGA:** Will be held in June in conjunction with Virginia Tech's Master Gardener College in Blacksburg, VA.

**VMGA Regions:** The Commonwealth of Virginia will be divided into regions identical to the districts used by Virginia Cooperative Extension. This map in no way prevents units and individual Master Gardeners from working across regional lines, but is to be used as a guide to spread Association Board meetings and VMGA education opportunities throughout the state.

### Financial

1. The Executive Committee may authorize the commitment of Association funds for business calls, stationary, postage, etc. Additionally, VMGA may fund advances to committee Chairs and pay expenses associated with approved Association activities.
2. Deposits and expenditures
  - a. Documentation must accompany any deposits or requests for disbursement of funds noting date, amount, committee and activity involved. The Treasurer will pay approved expenses and will maintain appropriate records of all income and expenditures.
  - b. If committee or officer expenditures are expected to exceed approved budget amounts, the committee or officer must seek approval from the Executive Committee Treasurer before committing or expending funds. Expenses in excess of budgeted amounts will be recorded in financial statements for consideration in future budget cycles.

3. All Officers and Committee Chairs will present to the Finance Committee, their estimated expenses for each fiscal year no later than the April Board meeting. Final adoption of the budget will be taken by the Board not later than at their regular meeting in October.
4. Deposits will be made in a timely manner.
  - a. Payments are to be delivered to the Treasurer at Board meetings. At other times, all payments are delivered to the Treasurer within 14 days of receipt.
  - b. For committees that process cash and checks on a regular basis, deposit ~~tickets slips and endorsement stamps~~ ~~may~~ will be provided to the committee chair for deposit at a local branch. Local deposit will be limited to when there are less than 10 payments totaling less than \$150 and are to be made within five days of receipt. Copies and documentation of date of deposit, payee, total amount of payment and categories to which payment is to be ascribed will be provided to the Treasurer within three days of deposit.
  - c. Cash will be processed within three to five days. Cash in amounts less than \$250 can be "purchased" by the person who received it and a personal check forwarded to the Treasurer to replace the cash received. A second committee member will sign off on any cash payments.
5. Mileage Reimbursement
  - a. Education event speaker's mileage can be reimbursed at the current federal per mile business rate for no less than 50 miles and no more than 150 miles round trip when the speaker is driving his or her own vehicle. Reimbursement mileage is to reflect actual miles driven. If a speaker is driving a state vehicle, no mileage reimbursement may be made to the individual. However, if requested a travel reimbursement may be made to the Virginia Tech Foundation, Endowment account.
  - b. Requests for mileage reimbursements must be made after travel is complete. By way of documentation for the disbursement, an email or signed paper copy noting the miles traveled must be recorded with the request. The starting and ending locations are to be noted. The Treasurer will verify that the miles to be reimbursed are appropriate before issuing the disbursement.
  - c. The federal per mile business rate can be found on the IRS website at [www.irs.gov](http://www.irs.gov).
6. Donations to VMGA Master Gardener College Scholarships fund shall be added annually to the VMGA budgeted MG College Scholarship fund. Voluntary donations are to be kept in a separate restricted account for scholarships. An amount of the donated funds, with Board approval, will be allocated to the VMGA scholarship fund. Unused amounts will be carried forward to the next fiscal year.
7. VMGA Membership Dues
  - a. The dues for each class of membership will be established by the Board and announced at the annual meeting.
  - b. All membership dues received are in the form of cash (or checks) and therefore are deposited to the cash account. This applies to lifetime memberships as well as regular memberships.
  - c. The difference arises in the realization of the income in the current and future periods. Lifetime memberships are amortized over 10 years. The regular dues are realized as income in the current accounting period. The lifetime memberships are realized as

income in the current period (year 1) as well as deferred income (years 2-10). The deferred fees will be reported as deferred liabilities until the income is earned over time.

#### 8. Petty Cash Policy

- a. VMGA's petty cash is to be used for making change when merchandise payment is made with cash. It is not to be used for purchases. The circumstances that may require petty cash include merchandise sales and the silent auction.
- b. A Petty Cash Log will be used to record and verify amounts provided as petty cash and returned to the Treasurer. Each person will verify amounts received and returned. Specific procedures and a template for a Petty Cash Log will be kept in the Treasurer's Handbook.

### **Officer Guidelines**

In addition to those specified in the VMGA Bylaws and Roberts Rules of Order the:

#### **President**

1. Will attend and chair all meetings of the Board, Executive Committee, and the VMGA as a whole.
2. Will encourage each unit to select a representative and alternative representative to VMGA.
3. Will contact chairs of all committees periodically to ensure they are running smoothly.
4. Will contact the Representative from Virginia Cooperative Extension from time to time to ensure good lines of communication are maintained.
5. Will write a column for each *VMGA Report*.
6. Will select locations for Board meetings and Executive Committee meetings.
7. Will write letters on behalf of the Board or the whole Association to any parties as directed by the Board or when otherwise appropriate.
8. Will provide the Finance Committee with proposed President's budget by the April Board meeting.
9. Will maintain records and present them to the new President.
10. Will assure that the Treasurer submits Federal tax return (IRS Form 990/990N/990EZ as appropriate) and Virginia State Corporation Commission Annual Registration and Assessment Fee in an accurate and timely manner.
11. Will seek approval from a majority of the Executive Committee on any usage of the association's bank card. Usage is to be limited to online payment of fees or for purchases/payments when paying by check does not permit a timely transaction, and documentation of the transaction is to be sent to the Treasurer.
12. Is responsible for seeing that local unit/association newsletters, unit reports or other news is received by *The VMGA Report* editor.

#### **Vice President**

1. Will assist the President in assuring that the Treasurer submits Federal tax return (IRS Form 990/990N/990EZ as appropriate) and Virginia State Corporation Commission Annual Registration and Assessment Fee in an accurate and timely manner.

2. Is responsible for seeing that all committees conduct audits and reviews as required and submit reports to the Executive Committee, and that Annual Conflict of Interest Statements are signed and submitted by each officer and chair of a Standing Committee.

### **Secretary**

1. Will provide a copy of minutes and notice of the next regular meeting with directions to the Officers, Committee Chairs, VCE Representative and Unit Representatives thirty days prior to the next regular meeting.
2. When changes are made to Bylaws or Standing Rules, both the full version before the change as well as the full document after the change will be appended to the minutes of the meeting in which the changes were adopted.
3. Will keep an up-to-date list of Unit Representatives, Officers, and Committee Chairs and furnish same to the Officers, VCE Representative and Committee Chairs.
4. Will furnish revisions and corrections to the Officers and Board on a bimonthly basis.
5. Will provide the Finance Committee with proposed Secretary's budget by the April Board meeting.
6. Will follow and update procedures in the *Secretary's Handbook*.

### **Treasurer**

1. Is responsible for following and updating the procedures in the *VMGA Treasurer's Handbook*.
2. Will keep current all financial transactions of the organization and present financial reports to the Board of Directors bimonthly. Reports will use generally accepted accounting practices for non-profit organizations. The bimonthly reports are to be sent to the Finance Committee for review in advance of the Board meetings. At least annually, the financial books are to be closed and reconciliation documentation completed.
3. Will submit records to yearly audit within five days after the close of the fiscal year.
4. Will provide the Finance Committee a proposed Treasurer's budget by the April Board meeting, and as a member of the Finance Committee will participate in preparation of the annual budget.
5. Will submit the appropriate IRS Federal Tax Form prepared accurately and submitted no later than the due date.
6. Will work with the Officers and Committees to collect and retain records that are required for maintaining tax exempt organization status.
7. Will submit the Virginia State Corporation Commission Annual Registration and Assessment Fee no later than the due date.
8. Will seek approval from a majority of the Executive Committee on any usage of the association's bank card. Usage is to be limited to online payment of fees or for purchases/payments when paying by check does not permit a timely transaction.
9. Will transition all accounts, access information and electronic and paper files to the incoming Treasurer at the end of the term in office.

### **Committee Guidelines**

**Defining the Committees:** The VMGA has two categories of committees:

**Standing:** These committees are considered permanent in that they perform a continuing function, e.g. the Education Committee.

**Special:** Members of these committees are appointed to carry out a specific function or task, and may be dissolved when the function or task for which it was responsible has been accomplished, e.g. Audit Committee.

All committees will fulfill any requirements specified in the Association's bylaws. Committee Chairs will submit reports for bi-monthly and annual meetings. All committees are responsible for an annual review of the VMGA web site pages with content relevant to their programs and activities and will report the results of the review to the Vice President. The Chairs of all committees will provide the Finance Committee with a proposed committee budget by the April Board meeting. All committees will conduct association business in the most cost effective way possible, specifically electronic delivery of communications of any type and document sharing.

In addition, committees will do the following:

### **Communications**

1. The Communications Committee will include a newsletter editor, a webmaster, and other members needed to accomplish the duties outlined below.
2. Publish *The VMGA Report*, the bimonthly newsletter
  - a. Distribute to active members of the Association, VCE-MG Coordinators, the various VCE offices, or such other individuals or agencies as approved by the Board of Directors. The newsletter will be distributed in January, March, May, July, September, and November.
  - b. Include in the newsletter reports from Committee Chairs, activities of various units, a calendar of events and a President's message, in addition to other appropriate articles and editorials.
3. Disseminate information to unit representatives and to the general membership at the direction of the President.
4. Maintain VMGA's website, regularly updating for current content
  - a. Conduct an audit of the VMGA web site with the goal of having accurate and current information available for association members and the public.
  - b. Ensure secure web storage of association documents and webpage content, managing access to documents and editor permissions as directed by the president.
5. Submit timely reports for publication in *The VMGA Report*.
6. Maintain committee records and deliver to the incoming chair.

### **Education**

1. Plan and conduct, with the approval of the Board, continuing education programs at an advanced level for VCE-MGs with at least two sessions in different regions each VMGA fiscal year. These educational programs will normally take place spring and fall.

2. Conduct programs at a level that will assist Master Gardeners in their ability to plan and conduct local programs for the gardening public and their units.
3. Set registration fees for continuing education programs at a reasonable rate, with discounts for VMGA members. While it is fiscally responsible to make all efforts to cover event costs with registration fees, VMGA is an organization with educational and charitable purposes so covering costs is not a requirement.
4. All paid coordinators and VCE agents may attend VMGA educational events and will qualify for the VMGA member discount.
5. Prepare and disseminate marketing materials, i.e. notices to local associations for inclusion in local newsletters, web materials, *The VMGA Report* articles, fliers, list serve notices, emails, etc.
6. Handle registration for programs and answer questions and inquiries.
7. Facilitate payment of dues and new member applications received with education event fees.
8. Transfer all funds and appropriate documentation in a timely manner to the Treasury so that all income and expenditures are properly allocated.
9. An emergency telephone number at the location of the session will be furnished to registrants prior to the session.
10. Submit timely reports for publication in *The VMGA Report*.
11. Maintain committee records and deliver to the incoming chair.

### **Finance**

1. A proposed budget will be prepared, using categories consistent with VMGA's financial statements, for submission to the Executive Committee by the fifteenth day of May.
2. Upon review and approval by the Executive Committee, the Finance Committee will submit a proposed budget to the Board of Directors at their meeting in June.
3. A review of investments and cash flows should be completed as part of the annual budget process. The report of the review will be submitted to the Executive Committee.
4. Assist the Treasurer with the creation and updating of financial policies and procedures.
5. Maintain committee records and deliver to the incoming chair.

### **Membership**

1. Establish and maintain a database of association members including name, address, email, phone number, VCE unit, membership renewal date, year joined or changed membership status, committees of interest and other information as directed by the Board. Provide member information to the board and committee chairs as updates are received.
2. State on the Membership Form that the member is responsible for identifying an email address to which communications can be sent, and that the member is responsible for updating their contact information with VMGA.
3. Acknowledge each new membership, to include a membership card.

4. Present a current membership roster and current bylaws to the membership, no later than October of each calendar year.
5. Prepare a list of non-renewing members to be given to each unit representative for follow up, preferably at the first part of the fiscal year.
6. Send out renewal notices on an annual basis, with acknowledgement and membership cards going to those who renew. Contact Life members, requesting updates on any information, and providing acknowledgement and membership cards. Those members with VCE Emeritus status are to be contacted for updates and to determine if they wish to remain affiliated with VMGA.
7. If requested, provide contact information to the Communications, Newsletter, or Education Committees, or to requesting VCE-MG units as permitted by the Mailing List Use Policy. When email/mail is returned, make reasonable attempts to contact the member for corrections (phone call or contacting the Unit Rep or coordinator). Request assistance from the Executive Committee when follow up is needed.
8. Submit timely reports and new members not included in the current roster for publication in *The VMGA Report*.
9. Develop and maintain a VMGA brochure for recruiting purposes.
10. Ensure each Master Gardener unit has a member of VMGA to annually present recruiting information at gatherings such as new VCE-MG training classes and local association meetings.
11. Maintain committee records and deliver to the incoming chair.

### **Unit Support**

1. Prepare and maintain a database of members and persons who are willing to share their expertise in areas of current need/interest, such as incorporation, non-profit designation, initial MG training, unit projects (with contact person), grant writing, etc.
2. Distribute the information to units requesting same.
3. Submit timely reports for publication in *The VMGA Report*.
4. Maintain committee records and deliver to the incoming chair.

### **Fundraising**

1. Ensure responsible inventory control by confirming orders received and verifying inventory at least quarterly.
2. Submit funds received from sales to the Treasurer; there is to be no co-mingling of funds. Any purchases over \$100 paid in cash will have the payee noted.
3. Seek approval from the Executive Committee for purchases of merchandise in excess of \$1,500 in any period of three consecutive months.
4. Advise the Treasurer when vendor payments are anticipated, and provide invoices, sales receipts and other documentation of funds received.
5. Provide the Treasurer with the number and cost of goods sold and the value of the inventory for inclusion in the December treasurer's report and no later than 10 days after the conclusion of the fiscal year.

6. Provide records and access to the inventory for annual audit.

### **Master Gardener College Scholarship Committee**

1. The composition of the committee will be no less than five members, some of whom have received the award.
2. The committee will be appointed no later than January for the Master Gardener College to be held that year, and will announce the recipients no later than 30 days before Master Gardener College. Because the committee members may live far apart, the committee may conduct business using electronic means.
3. The amount to be awarded will be set by the Board in the budget approved for the fiscal year in which nominations and selections are made. Awards will be presented at the annual meeting of VMGA at Master Gardener College.
4. The committee may determine the ranking/weight of selection criteria, but selection criteria will include demonstration of leadership, financial need, diversity and efforts that meet the needs of VCE.
5. A final report of the committee's activities will be presented to the Board at the first regularly-scheduled meeting after Master Gardener College.

### **Unit Representative Guidelines**

In addition to those specified in the VMGA Bylaws, the Unit Representative will:

1. Act as the point of contact between VCE-MGs in his/her unit and VMGA, reporting to the unit the news and activities of VMGA and reporting to VMGA the activities and issues of his/her unit.
2. Serve at the pleasure of the VCE unit, being appointed by the VCE-MGs or the Extension agent.
3. Attend Board meetings (or send an alternate).
4. Provide a written unit report whether or not able to attend the Board meeting. The report should contain recent unit activities upon which news in *The VMGA Report* can be based. Ideally, this report would be electronically submitted to the Secretary prior to the Board meeting.
5. VMGA will request that the Unit Representative be replaced by the VCE unit when the Representative is unable to provide minimum reports to VMGA.

### **Bereavement Guidelines**

Bereavement guidelines have been approved by the board as follows:

1. The unit will notify the VMGA President of the passing of a VMGA member. This notification will include the name, address and wishes of the family. The notification will also include the details of the service.
2. The minimum response will be a card.
3. A decision will be made by the Executive Committee on the level of recognition based on the level of participation in the VMGA.

4. If a unit or family desires to honor their VMGA member through a financial contribution, they will be directed to the Treasurer of the VMGA. It is the responsibility of the unit to inform their membership.

## **Mailing List Use Policy**

### Summary of Policy

- VMGA will ensure the privacy of our members
- A unit or association may request a set of mailing labels for VMGA members to advertise an event sponsored by the unit or association
  - A complete sample of the mailing must be submitted
  - VMGA will print and provide the labels
  - No electronic lists will be shared
- The unit or association may not use the label information in any other way
- A mass email from VMGA informing members about a local unit's/association's event is an option if mailing or inclusion in *The VMGA Report* is not timely.

### The Mailing List Use Policy

The VMGA Board has agreed to make member information available in support of local MG Units and MG Associations to help with marketing efforts. A strict policy has been developed to ensure the privacy of our members.

Local MG Units or MG Associations may request in writing a set of mailing labels (they can be sorted by address location) to help them advertise events that may be of interest to the members of VMGA. The local Unit or Association must be a sponsor of the event, and envelopes and any materials mailed to VMGA members must reflect that the mailing is from the local Unit or Association. Peel and stick labels will be provided to the unit requesting them. In return, the local Unit or Association will provide VMGA the opportunity to solicit memberships at the event. There will be no other charge for these labels. Electronic copies of the membership list will not be provided under any circumstances. By acceptance of the mailing labels you will automatically agree:

- to provide the Executive Committee a sample of the mailing packet, including envelope for approval prior to mailing
- to use the labels only for the purpose they were provided,
- not to provide the labels to any other entity,
- not to provide or copy the information from the labels, and
- not to sell the mailing labels.

*The VMGA Report*, the newsletter of VMGA, is also available for marketing local Unit or Association events. Should timing prevent advertising through *The VMGA Report*, the Unit Support Committee will facilitate an electronic mailing for local units. Local units desiring an electronic mailing must provide the message they wish to distribute to the VMGA webmaster who will email the members. For more information on electronic mailing please contact [webmaster@vmga.net](mailto:webmaster@vmga.net).

## **Policy for Establishing Compensation**

The Executive Committee will determine compensation based on compensation offered by similar tax exempt, volunteer-based organizations. The Board will approve the individual being hired and the compensation to be received prior to hiring and payment of any compensation. The information used to determine compensation and the terms of compensation will be recorded in the minutes of the meeting at which the Board deliberates the hiring and compensation. Each individual who decided on compensation and their decision are to be recorded in the minutes of the meeting at which approval takes place, along with each voter's name and vote. The individual being compensated will not participate in the decision or vote.

## **Conflict of Interest Policy**

### Definitions

“Interested person” is any member of the board of directors, officer, or member of a committee, who has a direct or indirect financial interest, as defined below, is an interested person.

“Financial interest” is a person has a financial interest if the person has, directly or indirectly, through business, investment, or family an ownership or investment interest in any entity with which the Association has a transaction or arrangement. A financial interest is not necessarily a conflict of interest; conflict of interest will be determined by the Board (see Procedures).

### Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person has the duty to disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board.

### Procedures for Addressing a Possible Conflict of Interest

- a. Any member may present evidence of a possible conflict of interest to the Board. The person with a financial interest and possible conflict of interest will present all material facts to the Board and leave the meeting while the remaining Board members determine whether a conflict of interest exists.
- b. The Board will determine whether the conflict of interest exists. If so, they will further discuss if VMGA can obtain (with reasonable efforts) a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest. If not, the Board will move and vote on a motion to enter into the transaction or arrangement.
- c. The minutes will include: the name of the person who was found to have a financial interest; the nature of that interest; action taken to determine if there exists a conflict of interest; the Board's decision as to whether a conflict of interest existed; and names of voting Board members and their vote as to whether the transaction or arrangement benefits VMGA and should be entered into.

### Violations of the Conflicts of Interest Policy

If the Board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it will inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose. If, after appropriate investigation and discussion, the Board determines the member has failed to disclose an actual or possible conflict of interest, it will take appropriate corrective action.

#### Annual Conflict of Interest Statements

Each officer and Chair of a Standing Committee will annually sign a statement which affirms that he/she has received a copy of the Conflict of Interest Policy; has read and understands the policy; agrees to comply with the policy; and understands that VMGA is a charitable organization and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes. It will be the responsibility of the Vice President to see that the statements are signed; a report of compliance will be recorded in the minutes of the first Board meeting following the Annual Meeting.

#### Periodic Reviews

To ensure that VMGA operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, reviews shall be conducted annually of any compensation for salaried staff, of any vendor arrangements, and of any transactions, and that Annual Conflict of Interest Statements are understood, signed and recorded.

Virginia Master Gardener Association

Officer and Board of Director Annual Conflict of Interest Statement

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Position: \_\_\_\_\_

I affirm the following:

I have received a copy of VMGA's Conflict of Interest Policy. \_\_\_\_\_ (initial)

I have read and understand the policy. \_\_\_\_\_ (initial)

I agree to comply with the policy. \_\_\_\_\_ (initial)

I understand that VMGA is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of our tax-exempt purposes of charitable, scientific and educational purposes. \_\_\_\_\_ (initial)

Disclosure:

Do you currently have a financial interest, or have you had a financial interest in the past, with any vendor with which VMGA does business, or a salaried staff person?

Yes No

If yes, please describe it:

\_\_\_\_\_ Date: \_\_\_\_\_

Signature of director

Date of Review by Executive Committee: \_\_\_\_\_

**ADOPTION OF AND REVISIONS TO THE STANDING RULES**

Standing Rules, and Revisions to the Standing Rules, may be proposed by the Standing Rules Committee and adopted with the approval of the Association's Board of Directors. They will become effective upon approval unless otherwise noted. A standing rule can be adopted by a majority vote at any Board of Directors meeting without previous notice. Although a rule remains in effect until rescinded or amended, it does not bind future sessions if a majority of the Board desires to suspend it temporarily for the duration of a particular session.

Previous Edition of the Standing Rules  
As Amended August 8, 2015

## **THE VIRGINIA MASTER GARDENER ASSOCIATION, INC.**

### **STANDING RULES**

Amended August 8, 2015

**Purpose:** To provide guidelines pertaining to the administration of the Virginia Master Gardener Association, Inc.

**Administration:** The Board of Directors will plan, organize, direct, and administer the programs and activities of the Association. The Association's Executive Committee is responsible for its daily affairs between Board meetings.

**Board Meetings:** Will take place bimonthly on the second Saturday of even numbered months, except when there is a holiday or other conflict, in which case the meeting will be rescheduled. Meetings will convene at 10:00AM. Location will be approved by the Board and published at least two months ahead of each meeting. A diligent effort will be made to have one meeting in each region during the fiscal year. Emergency telephone numbers will be furnished to the Board members prior to the meeting, and when possible, the VMGA website will provide updates of meeting information. The June Board meeting will be held in conjunction with Virginia Tech's Master Gardener College in Blacksburg, VA.

**Executive Committee Meetings:** Will be held when deemed necessary by the president and/or officers of the Association. The location and time is to be decided by the president taking into consideration the distance that must be traveled by each Executive Committee member.

**Annual Meeting of VMGA:** Will be held in June in conjunction with Virginia Tech's Master Gardener College in Blacksburg, VA.

**VMGA Regions:** The Commonwealth of Virginia will be divided into regions identical to the districts used by Virginia Cooperative Extension. This map in no way prevents units and individual Master Gardeners from working across regional lines, but is to be used as a guide to spread Association Board meetings and VMGA education opportunities throughout the state.

#### **Financial**

9. The Executive Committee may authorize the commitment of Association funds for business calls, stationary, postage, etc. Additionally, VMGA may fund advances to committee Chairs and pay expenses associated with approved Association activities.

10. Documentation must accompany any deposits or requests for disbursement of funds noting date, amount, committee and activity involved. The Treasurer will pay approved expenses and will maintain appropriate records of all income and expenditures.
11. All Officers and Committee Chairs will present to the Finance Committee, their estimated expenses for each fiscal year no later than the April Board meeting. Final adoption of the budget will be taken by the Board not later than at their regular meeting in October.
12. Deposits will be made in a timely manner.
  - a. Payments are to be delivered to the Treasurer at Board meetings. At other times, all payments are delivered to the Treasurer within 14 days of receipt.
  - b. For committees that process cash and checks on a regular basis, deposit tickets may be provided to the committee chair for deposit at a local branch. Local deposit will be limited to when there are less than 10 payments totaling less than \$150 and are to be made within five days of receipt. Copies and documentation of date of deposit, payee, total amount of payment and categories to which payment is to be ascribed will be provided to the Treasurer within three days of deposit.
  - c. Cash will be processed within three to five days. Cash in amounts less than \$250 can be "purchased" by the person who received it and a personal check forwarded to the Treasurer to replace the cash received. A second committee member will sign off on any cash payments.
13. Mileage Reimbursement
  - a. Education event speaker's mileage can be reimbursed at the current federal per mile business rate for no less than 50 miles and no more than 150 miles round trip when the speaker is driving his or her own vehicle. Reimbursement mileage is to reflect actual miles driven. If a speaker is driving a state vehicle, no mileage reimbursement may be made to the individual. However, if requested a travel reimbursement may be made to the Virginia Tech Foundation, Endowment account.
  - b. Requests for mileage reimbursements must be made after travel is complete. By way of documentation for the disbursement, an email or signed paper copy noting the miles traveled must be recorded with the request. The starting and ending locations are to be noted. The Treasurer will verify that the miles to be reimbursed are appropriate before issuing the disbursement.
  - c. The federal per mile business rate can be found on the IRS website at [www.irs.gov](http://www.irs.gov).
14. Donations to VMGA Master Gardener College Scholarships fund shall be added annually to the VMGA budgeted MG College Scholarship fund. Voluntary donations are to be kept in a separate restricted account for scholarships. An amount of the donated funds, with Board approval, will be allocated to the VMGA scholarship fund. Unused amounts will be carried forward to the next fiscal year.
15. VMGA Membership Dues
  - a. The dues for each class of membership will be established by the Board and announced at the annual meeting.
  - b. All membership dues received are in the form of cash (or checks) and therefore are deposited to the cash account. This applies to lifetime memberships as well as regular memberships.

- c. The difference arises in the realization of the income in the current and future periods. Lifetime memberships are amortized over 10 years. The regular dues are realized as income in the current accounting period. The lifetime memberships are realized as income in the current period (year 1) as well as deferred income (years 2-10). The deferred fees will be reported as deferred liabilities until the income is earned over time.

#### 16. Petty Cash Policy

- a. VMGA's petty cash is to be used for making change when merchandise payment is made with cash. It is not to be used for purchases. The circumstances that may require petty cash include merchandise sales and the silent auction.
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### **Officer Guidelines**

In addition to those specified in the VMGA Bylaws and Roberts Rules of Order the:

#### **President**

13. Will attend and chair all meetings of the Board, Executive Committee, and the VMGA as a whole.
14. Will encourage each unit to select a representative and alternative representative to VMGA.
15. Will contact chairs of all committees periodically to ensure they are running smoothly.
16. Will contact the Representative from Virginia Cooperative Extension from time to time to ensure good lines of communication are maintained.
17. Will write a column for each *VMGA Report*.
18. Will select locations for Board meetings and Executive Committee meetings.
19. Will write letters on behalf of the Board or the whole Association to any parties as directed by the Board or when otherwise appropriate.
20. Will provide the Finance Committee with proposed President's budget by the April Board meeting.
21. Will maintain records and present them to the new President.
22. Will assure that the Treasurer submits Federal tax return (IRS Form 990/990N/990EZ as appropriate) and Virginia State Corporation Commission Annual Registration and Assessment Fee in an accurate and timely manner.
23. Will seek approval from a majority of the Executive Committee on any usage of the association's bank card. Usage is to be limited to online payment of fees or for purchases/payments when paying by check does not permit a timely transaction, and documentation of the transaction is to be sent to the Treasurer.
24. Is responsible for seeing that local unit/association newsletters, unit reports or other news is received by *The VMGA Report* editor.

#### **Vice President**

3. Will assist the President in assuring that the Treasurer submits Federal tax return (IRS Form 990/990N/990EZ as appropriate) and Virginia State Corporation Commission Annual Registration and Assessment Fee in an accurate and timely manner.
4. Is responsible for seeing that all committees conduct audits and reviews as required and submit reports to the Executive Committee, and that Annual Conflict of Interest Statements are signed and submitted by each officer and chair of a Standing Committee.

### **Secretary**

7. Will provide a copy of minutes and notice of the next regular meeting with directions to the Officers, Committee Chairs, VCE Representative and Unit Representatives thirty days prior to the next regular meeting.
8. When changes are made to Bylaws or Standing Rules, both the full version before the change as well as the full document after the change will be appended to the minutes of the meeting in which the changes were adopted.
9. Will keep an up-to-date list of Unit Representatives, Officers, and Committee Chairs and furnish same to the Officers, VCE Representative and Committee Chairs.
10. Will furnish revisions and corrections to the Officers and Board on a bimonthly basis.
11. Will provide the Finance Committee with proposed Secretary's budget by the April Board meeting.
12. Will follow and update procedures in the *Secretary's Handbook*.

### **Treasurer**

10. Is responsible for following and updating the procedures in the *VMGA Treasurer's Handbook*.
11. Will keep current all financial transactions of the organization and present financial reports to the Board of Directors bimonthly. Reports will use generally accepted accounting practices for non-profit organizations. The bimonthly reports are to be sent to the Finance Committee for review in advance of the Board meetings. At least annually, the financial books are to be closed and reconciliation documentation completed.
12. Will submit records to yearly audit within five days after the close of the fiscal year.
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All committees will fulfill any requirements specified in the Association's bylaws. Committee Chairs will submit reports for bi-monthly and annual meetings. All committees are responsible for an annual review of the VMGA web site pages with content relevant to their programs and activities and will report the results of the review to the Vice President. The Chairs of all committees will provide the Finance Committee with a proposed committee budget by the April Board meeting. All committees will conduct association business in the most cost effective way possible, specifically electronic delivery of communications of any type and document sharing.

In addition, committees will do the following:

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8. Publish *The VMGA Report*, the bimonthly newsletter
  - a. Distribute to active members of the Association, VCE-MG Coordinators, the various VCE offices, or such other individuals or agencies as approved by the Board of Directors. The newsletter will be distributed in January, March, May, July, September, and November.
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  - a. Conduct an audit of the VMGA web site with the goal of having accurate and current information available for association members and the public.
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## **Education**

12. Plan and conduct, with the approval of the Board, continuing education programs at an advanced level for VCE-MGs with at least two sessions in different regions each VMGA fiscal year. These educational programs will normally take place spring and fall.
13. Conduct programs at a level that will assist Master Gardeners in their ability to plan and conduct local programs for the gardening public and their units.
14. Set registration fees for continuing education programs at a reasonable rate, with discounts for VMGA members. While it is fiscally responsible to make all efforts to cover event costs with registration fees, VMGA is an organization with educational and charitable purposes so covering costs is not a requirement.
15. All paid coordinators and VCE agents may attend VMGA educational events and will qualify for the VMGA member discount.
16. Prepare and disseminate marketing materials, i.e. notices to local associations for inclusion in local newsletters, web materials, *The VMGA Report* articles, fliers, list serve notices, emails, etc.
17. Handle registration for programs and answer questions and inquiries.
18. Facilitate payment of dues and new member applications received with education event fees.
19. Transfer all funds and appropriate documentation in a timely manner to the Treasury so that all income and expenditures are properly allocated.
20. An emergency telephone number at the location of the session will be furnished to registrants prior to the session.
21. Submit timely reports for publication in *The VMGA Report*.
22. Maintain committee records and deliver to the incoming chair.

## **Finance**

6. A proposed budget will be prepared, using categories consistent with VMGA's financial statements, for submission to the Executive Committee by the fifteenth day of May.
7. Upon review and approval by the Executive Committee, the Finance Committee will submit a proposed budget to the Board of Directors at their meeting in June.
8. A review of investments and cash flows should be completed as part of the annual budget process. The report of the review will be submitted to the Executive Committee.
9. Assist the Treasurer with the creation and updating of financial policies and procedures.
10. Maintain committee records and deliver to the incoming chair.

## **Membership**

12. Establish and maintain a database of association members including name, address, email, phone number, VCE unit, membership renewal date, year joined or changed membership status, committees of interest and other information as directed by the Board. Provide member information to the board and committee chairs as updates are received.

13. State on the Membership Form that the member is responsible for identifying an email address to which communications can be sent, and that the member is responsible for updating their contact information with VMGA.
14. Acknowledge each new membership, to include a membership card.
15. Present a current membership roster and current bylaws to the membership, no later than October of each calendar year.
16. Prepare a list of non-renewing members to be given to each unit representative for follow up, preferably at the first part of the fiscal year.
17. Send out renewal notices on an annual basis, with acknowledgement and membership cards going to those who renew. Contact Life members, requesting updates on any information, and providing acknowledgment and membership cards. Those members with VCE Emeritus status are to be contacted for updates and to determine if they wish to remain affiliated with VMGA.
18. If requested, provide contact information to the Communications, Newsletter, or Education Committees, or to requesting VCE-MG units as permitted by the Mailing List Use Policy. When email/mail is returned, make reasonable attempts to contact the member for corrections (phone call or contacting the Unit Rep or coordinator). Request assistance from the Executive Committee when follow up is needed.
19. Submit timely reports and new members not included in the current roster for publication in *The VMGA Report*.
20. Develop and maintain a VMGA brochure for recruiting purposes.
21. Ensure each Master Gardener unit has a member of VMGA to annually present recruiting information at gatherings such as new VCE-MG training classes and local association meetings.
22. Maintain committee records and deliver to the incoming chair.

### **Unit Support**

5. Prepare and maintain a database of members and persons who are willing to share their expertise in areas of current need/interest, such as incorporation, non-profit designation, initial MG training, unit projects (with contact person), grant writing, etc.
6. Distribute the information to units requesting same.
7. Submit timely reports for publication in *The VMGA Report*.
8. Maintain committee records and deliver to the incoming chair.

### **Fundraising**

7. Ensure responsible inventory control by confirming orders received and verifying inventory at least quarterly.
8. Submit funds received from sales to the Treasurer; there is to be no co-mingling of funds. Any purchases over \$100 paid in cash will have the payee noted.
9. Seek approval from the Executive Committee for purchases of merchandise in excess of \$1,500 in any period of three consecutive months.

10. Advise the Treasurer when vendor payments are anticipated, and provide invoices, sales receipts and other documentation of funds received.
11. Provide the Treasurer with the number and cost of goods sold and the value of the inventory for inclusion in the December treasurer's report and no later than 10 days after the conclusion of the fiscal year.
12. Provide records and access to the inventory for annual audit.

### **Master Gardener College Scholarship Committee**

6. The composition of the committee will be no less than five members, some of whom have received the award.
7. The committee will be appointed no later than January for the Master Gardener College to be held that year, and will announce the recipients no later than 30 days before Master Gardener College. Because the committee members may live far apart, the committee may conduct business using electronic means.
8. The amount to be awarded will be set by the Board in the budget approved for the fiscal year in which nominations and selections are made. Awards will be presented at the annual meeting of VMGA at Master Gardener College.
9. The committee may determine the ranking/weight of selection criteria, but selection criteria will include demonstration of leadership, financial need, diversity and efforts that meet the needs of VCE.
10. A final report of the committee's activities will be presented to the Board at the first regularly-scheduled meeting after Master Gardener College.

### **Unit Representative Guidelines**

In addition to those specified in the VMGA Bylaws, the Unit Representative will:

6. Act as the point of contact between VCE-MGs in his/her unit and VMGA, reporting to the unit the news and activities of VMGA and reporting to VMGA the activities and issues of his/her unit.
7. Serve at the pleasure of the VCE unit, being appointed by the VCE-MGs or the Extension agent.
8. Attend Board meetings (or send an alternate).
9. Provide a written unit report whether or not able to attend the Board meeting. The report should contain recent unit activities upon which news in *The VMGA Report* can be based. Ideally, this report would be electronically submitted to the Secretary prior to the Board meeting.
10. VMGA will request that the Unit Representative be replaced by the VCE unit when the Representative is unable to provide minimum reports to VMGA.

### **Bereavement Guidelines**

Bereavement guidelines have been approved by the board as follows:

5. The unit will notify the VMGA President of the passing of a VMGA member. This notification will include the name, address and wishes of the family. The notification will also include the details of the service.

6. The minimum response will be a card.
7. A decision will be made by the Executive Committee on the level of recognition based on the level of participation in the VMGA.
8. If a unit or family desires to honor their VMGA member through a financial contribution, they will be directed to the Treasurer of the VMGA. It is the responsibility of the unit to inform their membership.

## **Mailing List Use Policy**

### Summary of Policy

- VMGA will ensure the privacy of our members
- A unit or association may request a set of mailing labels for VMGA members to advertise an event sponsored by the unit or association
  - A complete sample of the mailing must be submitted
  - VMGA will print and provide the labels
  - No electronic lists will be shared
- The unit or association may not use the label information in any other way
- A mass email from VMGA informing members about a local unit's/association's event is an option if mailing or inclusion in *The VMGA Report* is not timely.

### The Mailing List Use Policy

The VMGA Board has agreed to make member information available in support of local MG Units and MG Associations to help with marketing efforts. A strict policy has been developed to ensure the privacy of our members.

Local MG Units or MG Associations may request in writing a set of mailing labels (they can be sorted by address location) to help them advertise events that may be of interest to the members of VMGA. The local Unit or Association must be a sponsor of the event, and envelopes and any materials mailed to VMGA members must reflect that the mailing is from the local Unit or Association. Peel and stick labels will be provided to the unit requesting them. In return, the local Unit or Association will provide VMGA the opportunity to solicit memberships at the event. There will be no other charge for these labels. Electronic copies of the membership list will not be provided under any circumstances. By acceptance of the mailing labels you will automatically agree:

- to provide the Executive Committee a sample of the mailing packet, including envelope for approval prior to mailing
- to use the labels only for the purpose they were provided,
- not to provide the labels to any other entity,
- not to provide or copy the information from the labels, and
- not to sell the mailing labels.

*The VMGA Report*, the newsletter of VMGA, is also available for marketing local Unit or Association events. Should timing prevent advertising through *The VMGA Report*, the Unit Support Committee will facilitate an electronic mailing for local units. Local units desiring an electronic mailing must provide

the message they wish to distribute to the VMGA webmaster who will email the members. For more information on electronic mailing please contact [webmaster@vmga.net](mailto:webmaster@vmga.net).

### **Policy for Establishing Compensation**

The Executive Committee will determine compensation based on compensation offered by similar tax exempt, volunteer-based organizations. The Board will approve the individual being hired and the compensation to be received prior to hiring and payment of any compensation. The information used to determine compensation and the terms of compensation will be recorded in the minutes of the meeting at which the Board deliberates the hiring and compensation. Each individual who decided on compensation and their decision are to be recorded in the minutes of the meeting at which approval takes place, along with each voter's name and vote. The individual being compensated will not participate in the decision or vote.

### **Conflict of Interest Policy**

#### Definitions

“Interested person” is any member of the board of directors, officer, or member of a committee, who has a direct or indirect financial interest, as defined below, is an interested person.

“Financial interest” is a person has a financial interest if the person has, directly or indirectly, through business, investment, or family an ownership or investment interest in any entity with which the Association has a transaction or arrangement. A financial interest is not necessarily a conflict of interest; conflict of interest will be determined by the Board (see Procedures).

#### Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person has the duty to disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board.

#### Procedures for Addressing a Possible Conflict of Interest

- a. Any member may present evidence of a possible conflict of interest to the Board. The person with a financial interest and possible conflict of interest will present all material facts to the Board and leave the meeting while the remaining Board members determine whether a conflict of interest exists.
- b. The Board will determine whether the conflict of interest exists. If so, they will further discuss if VMGA can obtain (with reasonable efforts) a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest. If not, the Board will move and vote on a motion to enter into the transaction or arrangement.
- c. The minutes will include: the name of the person who was found to have a financial interest; the nature of that interest; action taken to determine if there exists a conflict of interest; the Board's decision

as to whether a conflict of interest existed; and names of voting Board members and their vote as to whether the transaction or arrangement benefits VMGA and should be entered into.

#### Violations of the Conflicts of Interest Policy

If the Board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it will inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose. If, after appropriate investigation and discussion, the Board determines the member has failed to disclose an actual or possible conflict of interest, it will take appropriate corrective action.

#### Annual Conflict of Interest Statements

Each officer and Chair of a Standing Committee will annually sign a statement which affirms that he/she has received a copy of the Conflict of Interest Policy; has read and understands the policy; agrees to comply with the policy; and understands that VMGA is a charitable organization and to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes. It will be the responsibility of the Vice President to see that the statements are signed; a report of compliance will be recorded in the minutes of the first Board meeting following the Annual Meeting.

#### Periodic Reviews

To ensure that VMGA operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, reviews shall be conducted annually of any compensation for salaried staff, of any vendor arrangements, and of any transactions, and that Annual Conflict of Interest Statements are understood, signed and recorded.

Virginia Master Gardener Association  
Officer and Board of Director Annual Conflict of Interest Statement

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Position: \_\_\_\_\_

I affirm the following:

I have received a copy of VMGA's Conflict of Interest Policy. \_\_\_\_\_ (initial)

I have read and understand the policy. \_\_\_\_\_ (initial)

I agree to comply with the policy. \_\_\_\_\_ (initial)

I understand that VMGA is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of our tax-exempt purposes of charitable, scientific and educational purposes. \_\_\_\_\_ (initial)

Disclosure:

Do you currently have a financial interest, or have you had a financial interest in the past, with any vendor with which VMGA does business, or a salaried staff person?

Yes    No

If yes, please describe it:

\_\_\_\_\_ Date: \_\_\_\_\_

Signature of director

Date of Review by Executive Committee: \_\_\_\_\_

**ADOPTION OF AND REVISIONS TO THE STANDING RULES**

Standing Rules, and Revisions to the Standing Rules, may be proposed by the Standing Rules Committee and adopted with the approval of the Association's Board of Directors. They will become effective upon approval unless otherwise noted. A standing rule can be adopted by a majority vote at any Board of Directors meeting without previous notice. Although a rule remains in effect until rescinded or amended, it does not bind future sessions if a majority of the Board desires to suspend it temporarily for the duration of a particular session.

v. 1 8/9/2015