

Virginia Master Gardener Association
Bi-Monthly Meeting
April 10, 2021
Virtual Meeting via Zoom
Minutes

The meeting, held via Zoom, was called to order at 10:00 a.m. by Leslie Paulson, President. Participants were in contact via video and telephone.

Board participation:

Present: Leslie Paulson (President), Nelda Purcell (Vice-President), Georgi Hall (Treasurer), Betsy Brown (secretary), Wanda Gerard (Past-President), Frank Reilly (Chair, Communications), Kirk Barley (Chair, Education), Pat Reilly (Finance), MaryAnn Kincaid (Chair, Unit Support)

Absent: Deb Straw (Chair, Membership), Kathleen Reed (VCE), Dave Close (VCE)
Open Standing Committee: Fundraising

Presentation by Host Unit (Arlington/Alexandria). Introduction by Joe Kelly, Presentation by Sandy Burkholder on projects and how they adapted to limitations during 2020.

Minutes of the February 2021 meeting were approved.

Treasurer's Report (Georgi Hall):

Filed VA State Corporation Commission 2021 Annual Report and paid annual registration fee. As of March 31, 2021, VMGA has total unrestricted assets of \$28,256.26. \$2,932.61 of these assets are undesignated surplus. The March 31, 2021 financials are included in the minutes.

President's Report (Leslie Paulson): We still need of a chairman for our Fund-Raising Committee and a person to do our Merchandise Sales. I sent email out to all Unit Reps asking for names. Have only heard from one person. We still hope to find a way to have online purchases and shipping to become an easy process. I'm looking for suggestions and experiences that will work. Please think about it and let us know if you can help in any credible way.

You must be a VMGA member to hold a position, whether it is Unit Rep, Chair of a Committee, or even a committee member. Anyone can sign on to attend our meetings. They are open to all MGs.

Please remind all your membership that we are nearing the time to pay your Membership dues. This is important, especially in the age of Covid.

A new committee was formed to propose additions to the Standing Rules for electronic meetings.

I'm always available to answer your questions or concerns

Vice-President's Report (Nelda Purcell): There is no report.

Standing Committee Reports:

1. Communications (Frank Reilly)
 - VMGA.net is still a popular website. This year marks our 22nd year of operation. Dave Banks is the webmaster.

- We need more Calendar entries. The Calendar is routinely one of the top three most visited pages on the website. Listing your activity can definitely help drive participants to your event. Write to Calendar@vmga.net and Joan Richards will take it from there.
- Peggy Fox released a VMGA Newsletter. This year marks out 17th year of operation. Peggy encourages submission of unit reports as well as upcoming events.

2. Education (Kirk Barley)

Share: There have been no requests for speakers since the last meeting. We have established a VMGA Education Committee YouTube channel. Since VMGA is only to engage EMG, the channel can only be reached by link. Anyone with the link can find our recorded virtual presentations. We are still designing the overview pages and organizing the Playlists for our videos and others we think are of interest to EMG.

Subsidize: Six units have applied for and received sponsorships. We have reached about 1000 participants through these sponsorships. Since these events are hosted by EMG Units, some of this audience is the public, but all events have significant EMG participation. Sponsored units universally feel the program was valuable and would recommend it. Some of the ancillary benefits include starting a multi-unit committee to share EMG plant images and improving Unit Expertise on seed saving techniques.

Produce: The four-session series, Grow Your Own Food, is managed by Tom Baughn. The first, on February 27 was in partnership with Prince William MG. Upcoming sessions are on May 11, June 29, and September 21, with registration information on VMGA.net. The Therapeutic Horticulture even was held on March 15 and was posted on YouTube at <https://youtu.be/KWajXNO226o>.

Based on the Education Committee's recommendation, Kirk Barley moved that VMGA be permitted to charge fees for most virtual programs to balance Education Event expenses with revenues. The motion was seconded and passed by voice vote of the Board.

Based on the approved motion to allow collection of registration fees for virtual events, Kirk Barley moved that a committee be formed of the Treasurer and representatives of the Communications and Education Committees to determine how to implement online registration fee collection. The motion was seconded and passed by voice vote of the Board. Tom Baughn was appointed chairman of this committee.

3. Finance (Pat Reilly)

The Finance Committee is working on a budget proposal and is required to present one to the Executive Committee by May 15. The attached proposal (see Attachment A) takes into consideration the revenue and expenses submitted to us. What we have so far projects a deficit of \$1,795.00. We feel that, given VMGA's sound financial situation with total net assets of greater than \$28,000, that this deficit comes with little risk. VMGA has accumulated wealth for tough times like this.

Pat Reilly made a motion that the proposed budget be adopted. The motion was seconded and the motion passed by voice vote of the board.

4. Membership (Betsy Brown, on behalf of Deb Straw)

As of 4/9/2021 the membership total is 510 members with 158 needing to renew. There are 287 Active, 7 Auxiliary, and 216 Lifetime.

Deb Straw reported 266 renewals were sent out on March 15th. Of the 266 notices that were sent she received 99 renewals, 5 email notices were returned, 1 member asked to be removed (1 Life member also asked to be removed), 1 Active renewed as an Auxiliary, 1 Auxiliary renewed as an Active, and 6 renewed as Lifetime. She also received 13 New members as well as 4 New Life Members. She encouraged everyone to renew early to avoid the rush. Another renewal notice will be sent out later this month. Deb informed the membership that if they were to join or renew as Life members then they would no longer receive renewal notices from her.

The committee thanks those who have renewed their membership and who have encouraged new members to join. An application must accompany your dues in order for the committee to process your membership. Since the renewal notices were sent out in March, Deb has received 26 renewals without a form. This delays the renewal process.

Please remember that all correspondence is done electronically. Therefore, members have the responsibility to update the Membership Chair of any contact information changes. We want to be able to keep our membership informed.

Deb Straw reminded everyone that the VMGA Representative must also be a member of VMGA. She also has VMGA Brochures and Tri-fold Boards for use to inform their unit members about the benefits of joining VMGA.

5. Unit Support (Mary Ann Kincaid)

The Unit Support Committee is available to assist MG units throughout the state on issues that can benefit from the diverse experience of the Committee members – from dealing without an agent to 501(c)3 organization and others.

Since the February report, the Unit Support Committee has had one request dealing with unit structure.

Unit Reps, please make sure your officers are aware of the Unit Support Committee and how it can help your Unit.

6. Fundraising: (Leslie Paulson reporting, No Chair)

Crystal Graham, VCE Development Administrator, is our liaison for the endowed fund. She reports the following:

Below is information for the VMGA Endowment through March 31, 2021.

Fund Balance/Market Value – \$ 498,312.32

Total Cash Gifts and Pledge Payments – \$408,005.82

Deferred Commitments – \$ 433,386.00

Available Income – \$17,778.42 (\$8,000 reinvestment, \$6,000 to state operating/OSP, and \$5,128.98 in income posted 3/1)

Gifts from February 1 – March 31 – 6 gifts for \$775.00

Special Committee Reports:

1. IMGC Scholarships (Tonya Harper):

There will be 20 \$150 scholarships awarded for 2021 International Master Gardener Conference. Scholarship guidelines and applications are available on VMGA website, under “Education, Diane Relf Scholarship”.

As in years past, application is open to all Master Gardeners, except interns and past scholarship awardees. All applications must be submitted by unit agents or coordinators, and only 2 applications per unit, at the sole discretion of agent/coordinator. Agents will be notified upon receipt of applications.

Deadline for submission is June 5, 2021. All scholarship awardees and unit agents/coordinators will be contacted by July 15, 2021. Checks will be sent to awardees at the close of the conference. Please direct questions to Tonya Harper or see scholarship guidelines on the VMGA website.

Scholarship committee members are:

Ellen Paquette	Marilyn Riddle
Jim Revell	Ted Munns
Erica Jones	Tonya Harper, Chair

2. Audit (Ruth Huber)

A special committee for the audit has been formed. Ruth Huber is the chair and members are Tom Spark and David Robinson.

VCE Report (Leslie Paulson, on behalf of Kathleen Reed)

- **IMGC registration is now open!** Workshops are already filling up and registration is limited to 2500, so be sure to register soon to guarantee a spot at the conference! Find more information at <https://www.internationalmastergardener.com/register/>
- **Handbook update:** We are in the process of updating manuals and getting them into PressBooks, an online, accessible textbook software. Once complete, handbooks (steward and training) will be viewable online and can be downloaded as pdf. We'll also have a way to still print the training handbook for those who prefer hard copies.
- **Task Force on Accessibility and Connection:** Our Task Force has met 4 times, with the 5th being this Saturday, 4/10/21. The sessions have been very productive and the group is working toward actionable items that can be applied throughout the state.
- **VCE Publications:** "VCE is switching over to a new site for their publications. Horticulture publications are currently being loaded into the new site, so may be unavailable for a short period of time. All should be loaded and available in the coming weeks. The new site is <https://resources.ext.vt.edu/>"

Unfinished Business

Proposed Changes to By Laws on Membership Definitions (Leslie Paulson)

The changes previously proposed by the committee to address lack of clarity in definitions of membership classes will be addressed by proposed changes to the By Laws. That proposal will be sent out to the membership 30 days in advance of the June annual meeting and voted on at that meeting. She also noted that if the proposed changes to the By Laws are approved, conforming changes to the Standing Rules will be proposed subsequently.

Proposed Changes to Standing Rules for Electronic Meetings:

A Committee was formed to address the need for revisions to the Standing Rules to address the recently approved By Law changes for electronic meetings. The Committee consisted of Pat Reilly, chair, Frank Reilly, Betsy Brown, and Cindy Marisch, with assistance from Leslie Paulson. Pat Reilly moved that the Board approve the proposed wording changes to the Standing Rules for electronic meetings. The motion was seconded and passed by voice vote of the Board.

The previous and newly approved Standing Rules are attached as Attachments B and C, respectively.

New Business

Consideration of Changes to VMGA Scholarship Policies (Tonya Harper):

Tonya Harper reviewed discussions about potential changes to give awardees the funds in time for registration to regular MG College, rather than awarding the funds during College. However, while possible, doing so would involve significant effort by VCE, would shift the deadline for submission to before the program for the year was even known, and could result in monies not remaining available in case of attendance issues. The Scholarship Committee does not support any such proposed changes.

VMGA Management Software (Kirk Barley):

Kirk Barley suggested that there may be ways to improve VMGA functioning and make things less labor intensive, possibly in something similar to Better Impact. He made a motion that an ad hoc committee be set up to investigate the utility and possibilities for association management software. The motion was seconded and passed by voice vote of the Board.

Announcements:

1. Wanda Gerard identified that a “Taste of Virginia” cookbook will be made available to all IMGC attendees and is requesting favorite recipes that include a Virginia connection of some kind. Include your name and unit with the recipe and attribute properly if from a published cookbook. More information is in the VCE Biweekly Update. Send recipes to Wanda Gerard by May 31 at pastpresident@vmga.net.

Focus Topic for April 2021 meeting: Online Sales Methods. How are plant sales being handled?

Focus Topic for June 2021 meeting: How does your unit reach out to the public?

Unit Host for June: Central Rappahannock Area (Linda Dunn, Unit Rep)

Unit Hosts for Future Meetings:

August – Loudoun

October – host needed

December – host needed

Meeting Adjourned at 11:35 a.m.

Attendance as Reported by Participants

Kirk Barley
Tom Baughn
Bonnie Bernard
Betsy Brown
Fern Campbell
Susan Carlile
Tina Chaleki
Georgina Crepps
Anna Dalton
Linda Dunn
Cynthia Falconer
Peggy Fox
Wanda Gerard
George Graine
Cheryl Haggerty
Georgi Hall
Julie Hanson Swanson
Tonya Harper
Earlene Hogg
Ruth Huber
Diane Kean
Kandy Keith

Bob Kelley
Joe Kelly
Mary Ann Kincaid
Jane Longan
Karen Margensey
Ted Munns
Patricia O'Connor
Leslie Paulson
Nelda Purcell
Jody Purches
Frank Reilly
Pat Reilly
Marilyn Riddle
Joanne Sheffield
Kathy Sink
Stacey Smith
Kim Swecker
Betty Villers
Nancy Watkins
Barb Wilson

**FINANCIAL POSITION
AS OF 3/31/2021**

Assets		
Current Assets		
Cash		\$ 18,490.34
Petty Cash Fund		40.00
Money Market Savings Account		3,041.25
Fundraising Inventory		2,649.24
Long Term Assets		
Certificate of Deposit		7,603.31
	Total Assets	\$ 31,824.14
Liabilities		
IMGC Scholarships		\$ 3,000.00
	Total Liabilities	\$ 3,000.00
Net Assets		
Unrestricted:		
Undesignated Surplus		\$ 2,932.61
Membership Dues		14,679.09
Money Market Savings Account		3,041.25
Certificate of Deposit		7,603.31
	Total Unrestricted	\$ 28,256.26
Temporarily Restricted:		
Donor Restricted		
Merchandise Sales Net		\$ 313.88
IMGC Scholarship Donations a/		254.00
	Total Temporarily Restricted	\$ 567.88
	Total Net Assets	\$ 28,824.14
	Total Liabilities and Net Assets	\$ 31,824.14
a/ IMG College Scholarship Donations 4/1/2020 - 3/31/21		

**FINANCIAL ACTIVITIES
AS OF 3/31/2021**

Revenue:	Unrestricted	Temp Restricted	Total
Contributions (Scholarships+ Endowment)	\$ 250.00	\$ 409.03	\$ 659.03
Membership Dues	3,762.66		3,762.66
Interest Income		66.79	66.79
Programs (Education Events)			-
Total Revenue	\$ 4,012.66	\$ 475.82	\$ 4,488.48
Expenses:			
Administration	\$ 124.98	\$ -	\$ 124.98
Fund Raising:			
State Coordinator Endowment (incl. auction)	-		-
Program Support:			
State Fair	-		-
Education Events			
Education Sponsorships	875.00		875.00
Communications	-		-
Donation Expenses (Endowment, Scholarships and Sponsorships)	5,250.00		5,250.00
Total Expenses	\$ 6,249.98	\$ -	\$ 6,249.98
Net Income			\$ (1,761.50)

**AUXILIARY ENTERPRISES
AS OF 3/31/2021**

		Unrestricted	Temp Restricted	Total
Revenue	Gross Sales	\$ -	\$ 799.95	\$ 799.95
Less:	Cost of Goods Sold a/	486.07		486.07
	Net Proceeds	\$ (486.07)	\$ 799.95	\$ 313.88
	a/ Includes:			
	Cost of Merchandise Sold	\$285.06		
	VA Retail Sales Taxes	42.02		
	PayPal Service Fees	24.04		
	Cost of Shipping	134.95		
	Total Cost of Goods Sold	\$486.07		

**FINANCIAL ACTIVITES TO BUDGET
AS OF 3/31/2021**

REVENUE		FY21 Budget	FY21 YTD	% of Budget
	REVENUE			
	Temporarily Restricted			
	IMG College Scholarship Donations FY22 a/	\$ n/a	\$ 95.15	n/a
	Merchandise Sales Net	1,200.00	313.88	26%
	Interest Income	n/a	66.79	n/a
	Total Temporarily Restricted	\$ 1,200.00	\$ 475.82	40%
	Unrestricted			
	Membership Dues Total b/	\$ 5,880.00	\$ 3,762.66	64%
	Programs (Education Events)	2,000.00		0%
	Other Donations Network for Good	n/a	250.00	n/a
	Total Unrestricted	\$ 7,880.00	\$ 4,012.66	51%
Total Revenue		\$ 9,080.00	\$ 4,488.48	49%
		FY21 Budget	FY21 YTD	% of Budget
EXPENSES	EXPENSES			
Administration	Office Supplies, Software, Misc.	\$ 350.00	\$ 99.98	29%
	Professional and Legal Fees	25.00	25.00	100%
	Membership	150.00		0%
	Subtotal Expenses-Administration	\$ 525.00	\$ 124.98	24%
Fund Raising	State Coordinator Endowment (incl. auction)	\$ 1,000.00	\$ -	0%
Program Support	State Fair	\$ 500.00	\$ -	0%
	IMGC Sponsorship c/		5,000.00	n/a
	Merch Profits to VT Foundation-Coord Endowment	1,200.00		0%
	Donations to VT Foundation - Coord Endowment		250.00	n/a
	Education Events	2,000.00		0%
	Education Sponsorships	1,000.00	875.00	88%
	Communications	230.00		0%
	Subtotal Expenses-Program Support	\$ 4,930.00	\$ 6,125.00	124%
Total Expenses		\$ 6,455.00	\$ 6,249.98	97%
	a/ Includes PayPal Service Fees for IMGC Scholarship Donations		\$ (0.85)	
	b/ Includes:	Life	Annual	Total
	Membership Dues	\$ 1,920.00	\$ 1,944.00	
	Less PayPal Service fees	35.28	66.06	
	Total Net Membership Dues	\$ 1,884.72	\$ 1,877.94	\$ 3,762.66
	FY21 Budget	\$ 1,680.00	\$ 4,200.00	\$ 5,880.00
	c/ Board approved			

ATTACHMENT A

Budget FY22

REVENUE	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Proposed	Justification
Membership Dues Total	5708.52	8481.59	5880.00	3762.66	6000.00	
Life Memberships	1429.51	4754.41	1680.00	1884.72	2400.00	20 life memberships
Annual Memberships	4279.01	3727.18	4200.00	1877.94	3600.00	300 annual memberships
Interest Income	208.81	111.89	n/a	66.79	n/a	Amount inconsequential - CD \$3.80 + MMF \$0.24 = \$4.04
MG College Scholarship Donations	1429.51	76.85	n/a	95.15	n/a	Funds not actively sought; when donated, are temporarily restricted by the donor
Merchandise Sales Net	2562.79	3156.13	1200.00	313.88	300.00	Uncertain opportunities to sell merchandise
Education Events	4029.61	0.00	2000.00	0.00	2200.00	Revenues expected to cover expenses-honoraria, incidentals, \$200 - 4 Zoom large audience events@ \$50 each
Total Revenue	13939.24	11826.46	9080.00	4238.48	8500.00	
EXPENSES						
Administration						
Office Supplies, Software, Misc	69.99	62.22	350.00	99.98	350.00	\$250 President, \$50 Membership, \$50 Zoom large meeting add-on for annual meeting
Professional and Legal Fees	25.00	25.00	25.00	25.00	25.00	SCC annual fee
Nominations and Elections	0.00	0.00	0.00	0.00	75.00	Elections to be held 02/2022
Subtotal Expenses-Administration	94.99	87.22	375.00	124.98	450.00	
Fund Raising - Endowment	1148.94		1000.00	0.00	200.00	Donor acknowledgement supplies for items presented at MG College 2022
Subtotal Expenses-Fund Raising Programs	1148.94	91.40	1000.00	0.00	200.00	
State Fair	283.16	228.17	500.00	0.00	600.00	Increase of \$100 over past years, anticipating pent-up demand for fairgoing
IMGC/MG College 2022 Sponsorship	2000.00	0.00		5000.00	2000.00	Participation level requested by state office

EXPENSES	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Proposed	Justification
MG Colleges/IMGC 2021 Scholarships	0.00	6000.00	0.00		3000.00	Board approved
VT Foundation	4562.79	3156.13	1200.00	0.00	300.00	Donation is equal to the net funds from merchandise sales
Education Events	1879.13	0.00	2000.00	0.00	2200.00	Workday in the Spring; virtual events as needed which may require honoraria, incidentals, \$200 - 4 Zoom large audience events@ \$50 each
Education Sponsorships	n/a	n/a	1000.00	875.00	1000.00	Hoping to sponsor more large events in 2022, providing more advertising and membership outreach
Communications	0.00	49.05	230.00	0.00	499.00	\$289 web hosting (3 yrs), \$50 domain registration, \$160 Zoom Pro Plan
Subtotal Expenses- Programs	8725.08	9433.35	4930.00	5875.00	9599.00	
Total Expenses	9969.01	9611.97	6305.00	5999.98	10249.00	
Net Income	3970.23	2214.49	2775.00	- 1761.50	-1749.00	

ATTACHMENT B

STANDING RULES

AS AMENDED ON 4/10/2021

THE VIRGINIA MASTER GARDENER ASSOCIATION, INC. STANDING RULES

Amended April 10, 2021

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.

Electronic Meetings

1. Meeting host. The Communications Committee will assist the presiding officer of the meeting with hosting responsibilities but will in no way interfere with the duties of the presiding officer.
2. Information needed to access the meeting. The Communications Committee will send by email the date and time of the meeting and any URL, phone number and/or codes to each member of the Association at least one week before the meeting. Members will be able to join the meeting up to 15 minutes before the start of the meeting.
3. Quorum. **For Board of Director meetings**, a quorum will be confirmed by audible roll call of the directors at the beginning of the meeting. Meeting attendees will maintain Internet / audio access during the meeting. Following a verbal vote, any director may challenge the existence of a quorum. Consequently, an audible roll call will determine the presence of a quorum. **For meetings of the Association**, the Internet / audio service must have the capability to report unique users attending and also show the number of members participating at any time. The list of unique users will be attached to the minutes. The presiding officer will confirm a quorum from the number of members participating. Meeting attendees will maintain their Internet / audio access during the meeting. Following a vote, any member may challenge the existence of a quorum. The presiding officer will determine a quorum by counting the number participating as shown by the meeting service provider and will respond with an audible roll call, continue with the meeting but table any votes, or may adjourn the meeting if there is no quorum.
4. Technical requirements and malfunctions. Each member is responsible for his or her audio and Internet connections. No action shall be invalidated on the grounds that the loss of, or poor quality of a member's individual connection prevented their participation in the meeting.

5. Obtaining the floor. A member wishing to speak must seek permission from the presiding officer to address the meeting verbally or through similar functions including request to unmute, chat, or raise hand.
6. Motions submitted prior to the meeting. Members may make motions orally which the Secretary will record for viewing by those accessing the meeting with video. Members may submit motions in writing at least one week before the meeting to the Secretary, who will send any such pre-submitted motions by email to all members in advance of the meeting.
7. Voting methods. Members will vote by voice and/or the electronic method available from the third-party service used for the electronic meetings.

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 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 slips and endorsement stamps 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 when the speaker is driving his or her own vehicle. Reimbursement mileage is to reflect actual miles driven. One of the online mapping sites can be used to calculate or verify miles, if the speaker agrees to this. VMGA may cover rental car expenses instead of mileage reimbursements.

- 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.
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 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.
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. Review current vendor prices and research new vendors to ensure best prices are paid for current inventory and new inventory items.
5. Advise the Treasurer when vendor payments are anticipated, and provide invoices, sales receipts and other documentation of funds received.
6. 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.
7. Provide records and access to the inventory for annual audit.
8. Is responsible for following and updating the procedures in the *VMGA Fundraising Committee's Handbook*.

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:

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

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.

DRAFT

APPENDIX C

STANDING RULES PREVIOUS VERSION

DRAFT

THE VIRGINIA MASTER GARDENER ASSOCIATION, INC. STANDING RULES

Amended October 8, 2018

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
 - c. 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.
 - d. If committee or officer expenditures are expected to exceed approved budget amounts, the committee or officer must seek approval from the Executive Committee 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 slips and endorsement stamps 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.
1. Mileage Reimbursement
 - d. Education event speaker's mileage can be reimbursed at the current federal per mile business rate when the speaker is driving his or her own vehicle. Reimbursement mileage is to reflect actual miles driven. One of the online mapping sites can be used to calculate or verify miles, if the speaker agrees to this. VMGA may cover rental car expenses instead of mileage reimbursements.
 - e. 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.
 - f. The federal per mile business rate can be found on the IRS website at www.irs.gov.
 2. 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.
 3. VMGA Membership Dues
 - d. The dues for each class of membership will be established by the Board and announced at the annual meeting.
 - e. 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.
 - f. 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.
 4. Petty Cash Policy
 - c. 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.
 - d. 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.

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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:

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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
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.
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 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.
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. Review current vendor prices and research new vendors to ensure best prices are paid for current inventory and new inventory items.
5. Advise the Treasurer when vendor payments are anticipated, and provide invoices, sales receipts and other documentation of funds received.
6. 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.
7. Provide records and access to the inventory for annual audit.
8. Is responsible for following and updating the procedures in the *VMGA Fundraising Committee's Handbook*.

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:

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

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.

DRAFT