

Virginia Master Gardener Association
Bi-Monthly Meeting
February 12, 2022
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.

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), Deb Straw (Chair, Membership), Joe Kelly (Fundraising), Kathleen Reed (VCE)

Absent: MaryAnn Kincaid (Chair, Unit Support)

Minutes of the December 11, 2021 meeting were approved.

Treasurer's Report (Georgi Hall):

As of January 31, 2022, VMGA's FY22 Financial Position includes \$26,788 unrestricted assets. \$5,229 of these unrestricted assets are undesignated surplus.

As of January 31, 2022, VMGA has a net loss of \$4,924 for FY22. This is due to VMGA making a one-time contribution of \$5,000 to the endowment fund on December 16, 2021. This contribution was in response to an approved motion made by the Finance Committee at the December 11, 2021 VMGA Bimonthly Business meeting.

The January 31, 2022, financials are included in the minutes.

Sun Trust business accounts will transition to Truist on February 20th. The bank routing and account numbers will remain the same. The new treasurer will receive a Truist credit card. VMGA's Sun Trust Business Advantage Money Market account will become Truist Business Money Market. To avoid a monthly maintenance fee of \$10 VMGA needs to maintain a \$5,000 minimum daily ledger balance. To avoid this fee, the Executive Board approved transferring \$1,500 from our checking account to our Money Market account on January 18, 2022.

VMGA's CD was automatically renewed for one year on December 19, 2021. The new maturity date is December 19, 2022.

President's Report (Leslie Paulson):

Welcome to you all. As so many of our local Units start holding gardening classes, I thank you for taking the time to join us. I do want to remind you all that any of our members can submit questions to the Board. Communication is important. We are here to help you and your Unit. Maryann Kincaid, our Unit Support Chair can help you with many of your questions. These can be about anything and include dealing things like not having an agent to becoming a 501C3 organization. If she cannot help, we will work to find your answers.

Please watch for information that will be coming out on Giving Day Challenge this month. This is on February 23-24. At this time, you may give to our Operating (annual) Fund. If you have any questions, we can ask Dave/Kathleen today.

At the end of the meeting, we will present some details on the April meeting.

Vice-President's Report (Nelda Purcell): New Conflict of Interest forms will be sent out and need to be signed and returned to her.

Standing Committee Reports:

1. Communications (Frank Reilly)

Members: David Banks, Tom Bolt, Joan Richards, Jennifer Graham, and Chair Frank Reilly and whomever else we can get.

- VMGA.net is still a popular website. This year marks our 22nd year of operation. Dave Banks is the webmaster.
- 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. Submit your event to Calendar@vmga.net.
- Jennifer Graham released a VMGA Newsletter. The Committee blasted it to all the members. This year marks our 27th year of operation. We are soliciting help to help produce our Newsletter and produce content.

2. Education (Kirk Barley)

Remember to consider applying for VMGA subsidies to upcoming Master Gardener training seminars.

Erica Jones has arranged for a tour of The Quarry Gardens – Schuyler, VA. April 15th, 2pm. Mail \$10 and contact information to Erica Jones 1171 Happy Hollow Rd Newport VA 24128 540 544 7359 NO TEXT. Attendance is limited to 12 people.

Kirk announced he would be stepping down as chair of this committee.

3. Finance (Pat Reilly)

Since the last reporting period, the Finance Committee has recruited new members, reviewed the Treasurer's financial reports, and advised on Standing Rules.

Jeanne Lamczyk (Prince William) and Diane Kean (Northern Neck) have agreed to join the Finance Committee. Georgi Hall, Treasurer, participates on the committee as well. The motion is that the Board approve the appointment of Jeanne and Diane to the committee.

In discussions about the funds budgeted for MG College Scholarships for 2022, it was noticed that the Standing Rules required clarity. The committee assisted with the crafting of rules that would better comply with generally accepted accounting practices while facilitating the work of the Scholarship Committee.

According to the Standing Rules, "The Chairs of all committees will provide the Finance Committee with a proposed committee budget by the April Board meeting." The committee asks that officers and chairs of each of the Standing and Special Committees determine their needs and wants, and submit those requests to us no later than the April meeting.

4. Membership (Deb Straw)

Member Class	2/12/2022	12/11/2021
Active	263 (incl. 1 VCE Emeritus)	243 (incl. 1 VCE Emeritus)
Auxiliary	5	5
Continuing	217 (incl. 21 VCE Emeritus)	216 (incl. 21 VCE Emeritus)
TOTAL	485	464

Currently the Membership Committee consists of Jennifer Graham, Frank Reilly from Communications and Deb Straw. The committee is seeking a member to join the committee to compile and distribute our Directory in the future.

As of 2/12/2022 the membership total is 485 current members.

The committee asks the members to renew early to avoid the rush. Dues will be due by May 31, 2022. Renewal notices will be sent out starting next month. 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.

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 (Leslie Paulson for 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 December report, the Unit Support Committee has received no requests.

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

6. Fundraising: (Joe Kelly)

While the decision was made last October to declare that the goal of \$1M in the MG Coordinator Endowment had been met when the market value plus the deferred commitments approximated that goal, we can now say that those figures have officially surpassed the goal amount. This is certainly something to celebrate. That, however, does not mean we will cease to solicit contributions. The original vision was to have the corpus of the Endowment fully funded well before now and so that the annual interest income would be substantially higher. Again, our celebrated total is in great part deferred commitments with no immediate cash in hand.

As of January 31, the Endowment figures are as follows:

Fund balance (cash value)-	\$569,977.14 (total cash gifts/pledge payments -\$432,657.95)
Deferred commitments-	<u>\$433,386.00</u>
	\$1,003,363.14
Available income-	\$17,293.17

Gifts from December 1 – January 31: there were 6 gifts totaling \$6,900

Also, note that \$5,000 from the Available income account is to be transferred to the corpus.

The VT Development Office has asked that we encourage gifts on VT Giving day (noon 2/23 – noon 2/24). This would be money going to what they call the VMG Annual Fund (we call it the Operating Fund). Two volunteers have offered a challenge in the amount of \$2,000 if 32 gifts are made on Giving Day.

We still have plenty of merchandise for sale. Remember, all profits go to the Endowment. No decision has been made as to whether there will be a silent auction at College.

Special Committee Reports:

Nominations: (Frank Reilly)

1. The Committee has distributed a message to the membership in December and February saying: Consider recommending a talented person, or volunteering yourself to the Nominations and Elections Committee for nomination to:
 - President
 - Vice-President
 - Treasurer
 - Secretary
2. The elected officers will be installed at the end of our Annual Meeting in June 2022 at Master Gardener College. They will serve a two-year term from that point until the end of the Annual Meeting in June of 2024.
3. The slate of officer nominations will be finalized; announced to the Board and published at VMGA.net by the last week of February.
4. An electronic ballot will be distributed to the membership in the first week of March. The most current membership list will be used. I would like to point out that more than 12 members do not have working emails addresses as evidenced by the most recent email notification and at least 6 have not shared an email address with us. Our election provider requires an active email address to validate each vote.
5. Send nominations to: Frank Reilly – Frank@TheReillyGroup.net.
6. Deb Straw and Cynthia Falconer volunteered to serve on this committee.

Master Gardener College Scholarship (Stacey Morgan Smith):

The 2022 Master Gardener College Scholarship Committee has 9 volunteers from units across the state, including several former scholarship recipients. If appointed and approved by the Board, those volunteers are:

Stacey Morgan Smith, (Northern Shenandoah Valley transferring to Suffolk), Chair
 Cynthia Falconer, Loudoun
 Erica Jones, New River Valley
 Ted Munns, Northern Neck
 Jim Revell, Bedford, 2003 Scholarship Recipient
 Marilyn Riddle, James City/Williamsburg

Joanne Royaltey, Northern Shenandoah Valley
Joyce Skidmore, Southwest Virginia, *2021 Scholarship Recipient*
Yolanda Williams, Hill City, *2021 Scholarship Recipient*

Last month, as the proposed 2022 Committee Chair, I met with the 2021 Scholarship Committee Chair, the Finance Committee Chair, and the Treasurer to understand the amount of funds available for scholarship awards at Master Gardener College 2022. This conversation led to a larger discussion around disbursement of funds aligning with the fiscal year, the ability to fully fund costs for recipients, and how and when to make payment.

As a result of that conversation, and follow-up correspondence with past committee members and chairs, we recommend a change in the VMGA Standing Rules, Amended August 5, 2021. In summary, this change will allow the Scholarship Committee to make a request for funds in April to be included as part of the upcoming fiscal year's budget, beginning June 1, matching when the funds are then disbursed, at the end of June. That budget request would be based on the estimated cost of attending Master Gardener College and the number of scholarships that may be awarded as well as the amount of donations already received through March 31st. Both clean and marked copies of requested changes are attached for Board consideration.

In February the committee will review its timeline for the coming months to award scholarships at Master Gardener College. Planned tasks include, at a minimum:

- Deciding on nominee criteria;
- Updating the website;
- Publicizing the scholarship to solicit nominations through *The VMGA Report*, the State Office's Biweekly Updates, an email to VCE agents and coordinators, and a separate email to VMGA unit reps;
- Making a budgeted request for funds;
- Receiving and reviewing nominee applications and choosing scholarship recipients;
- Notifying recipients, coordinators, and agents at least 30 days before Master Gardener College.

Pat Reilly made a motion that the Board adopt the revised standing rules for scholarship committee. The motion was seconded and passed.

VCE Report (Kathleen Reed):

1. Updates to the EMG Training Handbook are progressing: edits coming in from team, on track with timeline of publishing in early 2023
2. If your unit would like an infographic with your 2021 data, email Devon (dvj@vt.edu)
3. Giving Day is February 23 - 24 from noon to noon (in two weeks), even just \$5 dollars helps get us to our goals!
4. To unlock \$2000 funds: reach 32 givers (at any amount)
5. Giving day is not tied to the endowment, goes into the operating fund. Plan to use funds to kickstart microgrant program for EMG community/school garden projects
6. Dave and Kathleen were accepted to present at the National Extension Conference on Volunteerism – two presentations, one on task force and the other on the EMG satisfaction research study

New Business:

1. Wanda Gerard identified that an agent had suggested VMGA consider donating benches to honor emeritus master gardeners. While that likely is outside the scope of what VMGA could do, it was agreed that a general approach should be investigated. Kirk Barley made a motion that an ad-hoc committee be formed to investigate possible ways to honor all master gardeners on the VT campus. The motion was seconded and passed. The committee is chaired by Bill McCaleb, with members Marilyn Riddle, Maryanne Sparks, Erica Jones and Wanda Gerard.
2. Mary Rigo-Martinez: Mary suggested that VMGA support 4-6 VMGA Memberships for Door Prize in April as a way to encourage new membership. Following discussion, that suggestion was tabled but may be considered for the association annual meeting rather than a bimonthly board meeting.

Unit Hosts for Future Meetings:

The April meeting will be held at Mary Martinez-Rigo's farm in Scottsville, VA. Address is River Ridge Farms, 670 River Ridge Rd, Dillwyn, Virginia, 23936

Meeting Adjourned at 11:27 a.m.

Attendance: No report of attendance in Zoom is available.

**FINANCIAL POSITION
AS OF 1/31/2022**

Assets		
Current Assets		
Cash	\$	11,928.41
Petty Cash Fund		40.00
Money Market Savings Account		5,541.46
Fundraising Inventory		2,300.57
Long Term Assets		
Certificate of Deposit		7,606.23
	Total Assets	\$ 27,416.67
Liabilities		-
	Total Liabilities	\$ -
Net Assets		
Unrestricted:		
Undesignated Surplus	\$	5,228.57
Membership Dues		8,411.57
Money Market Savings Account		5,541.46
Certificate of Deposit		7,606.23
	Total Unrestricted	\$ 26,787.83
Temporarily Restricted:		
Board Designated		
Merchandise Sales Net		140.84
Donor Restricted		
MGC 2022 Scholarship Donations	\$	488.00
	Total Temporarily Restricted	\$ 628.84
	Total Net Assets	\$ 27,416.67
	Total Liabilities and Net Assets	\$ 27,416.67

**FINANCIAL ACTIVITIES
AS OF 1/31/2022**

Revenue:	Unrestricted	Temp Restricted	Total
Contributions (Scholarships+ Endowment)	\$ -	\$ 601.65	\$ 601.65
Membership Dues	1,391.52		1,391.52
Interest Income		2.44	2.44
Programs (Education Events)			-
Total Revenue	\$ 1,391.52	\$ 604.09	\$ 1,995.61
Expenses:			
Administration	\$ -	\$ -	\$ -
Fund Raising:			-
State Coordinator Endowment (incl. auction)	-		-
Program Support:			-
State Fair	449.95		449.95
IMGC Scholarship	1,350.00		1,350.00
Education Events	120.00		120.00
Education Sponsorships	-		-
Communications	-		-
Donation Expenses (Endowment, Scholarships and Sponsorships)	5,000.00		5,000.00
Total Expenses	\$ 6,919.95	\$ -	\$ 6,919.95
Net Income			\$ (4,924.34)

**AUXILIARY ENTERPRISES
AS OF 1/31/2022**

		Unrestricted	Temp Restricted	Total
Revenue	Gross Sales	\$ -	\$ 505.00	\$ 505.00
Less:	Cost of Goods Sold a/	\$364.16		364.16
	Net Proceeds	\$ (364.16)	\$ 505.00	\$ 140.84
	a/ Includes:			
	Cost of Merchandise Sold	\$273.67		
	VA Retail Sales Taxes	25.47		
	PayPal Service Fees	12.42		
	Cost of Shipping	52.60		
	Total Cost of Goods Sold	\$364.16		

**FINANCIAL ACTIVITES TO BUDGET
AS OF 1/31/2022**

REVENUE		FY22 Budget	FY22 YTD	% of Budget
	REVENUE			
	Temporarily Restricted			
	MG College Scholarship Donations FY23	n/a	\$ 460.81	n/a
	Merchandise Sales Net	300.00	140.84	47%
	Interest Income	n/a	2.44	n/a
	Total Temporarily Restricted	\$ 300.00	\$ 604.09	201%
	Unrestricted			
	Membership Dues Total a/ Programs (Education Events)	\$ 6,000.00	\$ 1,391.52	23%
		2,200.00	-	0%
	Total Unrestricted	\$ 8,200.00	\$ 1,391.52	17%
Total Revenue		\$ 8,500.00	\$ 1,995.61	23%
		FY22 Budget	FY22 YTD	% of Budget
EXPENSES	EXPENSES			
Administration	Office Supplies, Software, Misc.	\$ 350.00	\$ -	0%
	Professional and Legal Fees	25.00	-	0%
	Membership	75.00	-	0%
	Subtotal Expenses-Administration	\$ 450.00	\$ -	0%
Fund Raising	State Coordinator Endowment (incl. auction)	\$ 200.00	\$ -	0%
Program Support	State Fair	\$ 600.00	\$ 449.95	75%
	MGC Sponsorship	2,000.00	-	0%
	Scholarships	3,000.00	1,350.00	45%
	Merch Profits to VT Foundation-Coord Endowment	300.00	-	0%
	Education Events	2,200.00	120.00	5%
	Education Sponsorships	1,000.00	-	0%
	Communications	499.00		0%
	State Coordinator Endowment b/	n/a	5,000.00	n/a
	Subtotal Expenses-Program Support	\$ 9,599.00	\$ 6,919.95	72%
Total Expenses		\$ 10,249.00	\$ 6,919.95	68%
	a/ Includes:	Continuing	Annual	Total
	Membership Dues	\$ 480.00	\$ 936.00	
	Less PayPal Service fees	(2.94)	(21.54)	
	Total Net Membership Dues	\$ 477.06	\$ 914.46	\$ 1,391.52
	FY22 Budget	\$ 2,400.00	\$ 3,600.00	\$ 6,000.00
	b/ Board approved at December 11, 2021 VMGA Bimonthly Business Meeting			

ATTACHMENT A

STANDING RULES

AS AMENDED ON 2/12/2022

THE VIRGINIA MASTER GARDENER ASSOCIATION, INC. STANDING RULES

Amended February 12, 2022

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 are 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. Current non-profit accounting practices suggest that, when practical, the committee member that receives the funds and creates the documentation has a second EMG volunteer verify the deposit and sign documentation.
 - 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 temporarily 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 (cash, checks or electronic) and therefore are deposited to the cash account. This applies to continuing memberships as well as regular memberships.
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 credit 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 credit 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.
 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 to those who renew. Contact Continuing members, requesting updates on any information and providing acknowledgment of receipt. 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 or Education Committees. 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 calendar 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. Funds available for scholarships:
 - a. The committee will obtain from the State Coordinator's Office the estimated cost of registration, room and board, and any other costs that may be covered. They will determine the number of scholarships that may be awarded. The total amount will be submitted to the Finance Committee no later than April for inclusion in the budget process.
 - b. The amount disbursed will be as close as possible to the budgeted amount approved by the Board. The committee may request additional funds either through budget negotiation or by Board action after budget approval.
 - c. Donations made to the scholarship fund from April 1 of the previous fiscal year through March 31 of the current fiscal year will be added to the amount approved by the Board in the budget.
4. Awards will be presented at the annual meeting of VMGA at Master Gardener College
5. . The committee may determine the ranking/weight of selection criteria, but selection criteria will include demonstration of leadership, diversity and contributions that meet the needs of VCE. VMGA members may be given preference, but membership must never be an eligibility requirement.
6. 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.

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

1. 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.
2. 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.
3. 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.

DRAFT

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.

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APPENDIX B

STANDING RULES PREVIOUS VERSION



THE VIRGINIA MASTER GARDENER ASSOCIATION, INC. STANDING RULES

Amended August 5, 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 are 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

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. 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.
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 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. Current non-profit accounting practices suggest that, when practical, the committee member that receives the funds and creates the documentation has a second EMG volunteer verify the deposit and sign documentation.
 - 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 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.
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 temporarily 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 (cash, checks or electronic) and therefore are deposited to the cash account. This applies to continuing memberships as well as regular memberships.
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.
 - 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 credit 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 credit 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.
 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 to those who renew. Contact Continuing members, requesting updates on any information and providing acknowledgment of receipt. 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 or Education Committees. 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. Donations made to the scholarship fund from April 1 through May 31 will be added to the amount set by the Board in the budget.
4. The committee will work with the State Coordinator should a recipient wish to have the award assist with the registration fee.
5. 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. VMGA members may be given preference, but membership must never be an eligibility requirement.
6. 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.

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

1. 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.
2. 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.
3. 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.