

Virginia Master Gardener Association
Bi-Monthly Meeting
February 10, 2024
Minutes

The meeting was called to order at 10:00 a.m. by President Georgi Hall who welcomed everyone. This meeting was held as a Zoom with 28 in attendance.

Board participation:

Present: Georgi Hall (President), Nelda Purcell (Vice-President), Stacey Morgan-Smith (Treasurer), Deb Straw (Secretary), Frank Reilly (Chair, Communications), Tom Baughn (Chair, Education), Pat Reilly (Chair, Finance), Tonya Harper (Chair, Membership), Joe Kelly (Chair, Fundraising), MaryAnn Kincaid (Chair, Unit Support), Leslie Paulson (Past President), Christy Brennan (Chair, State Fair), Diane Kean (Chair, Audit), Ed Olsen (VCE).

Absent: Jill Lewis (Chair, Scholarship)

Georgi thanked everyone for attending and asked everyone to introduce themselves.

Minutes of the December 9, 2023, meeting was approved with Diane Kean, making the motion.

Treasurer's Report (Stacey Morgan-Smith):

- **As of January 31, 2024,**
 - VMGA's Fiscal Year 2024 **Statement of Financial Position** includes
 - **\$23,666.67** of net assets without donor restriction and
 - **\$1,436.50** of net assets with donor restrictions.
 - The **Statement of Financial Activities** reflects a net asset loss of **\$2,031.78** due primarily to budgeted Program Support Donations reported at the August Board Meeting.
 - Though planned membership dues will decrease the amount of loss, the board approved a deficit budget for FY24.
 - Two PayPal deposits were internally transferred to correct their revenue accounts, leading to a \$7 increase in gross scholarship donations.
 - One of those deposits was a purchase made through our closed merchandise mart webpage. A refund sent by PayPal will be reflected on the March 31st financials.
 - The statements were provided to the Finance Committee for review and are included in today's minutes.
- In January I sent follow-up **thank you emails** to those who made scholarship donations in 2023.
- The board voted to make a **\$1,000.00 unlock challenge gift** as part of Virginia Tech's annual Giving Day. (Once 40 donations are made to the VCE MG Annual Fund, the gift will be transferred to the VMGA State Master Gardener Coordinator Endowment Fund.) Our contribution was made by credit card and will be reflected on the March 31st financials.
- I met with the **Audit Review Team** by email to help as they begin their annual review.
- **Quarterly sales tax** for the last quarter of 2023 was paid.
- **The 2024 Annual Report** was filed with the State Corporation Commission (SCC), and the 2024 SCC Annual Registration Fee Assessment was paid online. In discussion with our Registered Agent, Dave Close, he will continue to serve in that capacity through 2024.
- All accounts are reconciled, with one check not yet cleared.

I hereby certify that, to the best of my knowledge, these financial statements are accurate and correct.

Respectfully Submitted,
Stacey Morgan Smith, Treasurer

President's Report (Georgi Hall):

Welcome everyone to our February bi-monthly board meeting. Since the weather is so unpredictable, we decided to have this meeting via zoom.

Since our last meeting, the board approved the following members of our FY24 Audit Committee:

Diane Kean - Northern Neck - Chair
Ruth Huber - James City/Williamsburg
Karen Ehrhard - Central Rappahannock.
Elizabeth Brown - Bedford
Kathy Cornell – Southside

The Board also approved:

VMGA donating \$1,000 to the 2024 Giving Day Extension Master Gardener Challenge contingent on Giving Day language including the option of giving to either the operating fund or to the corpus of the endowment.

Since our last meeting, one of our members, Elizabeth Overton, Extension Master Gardener Emeritus, passed away January 2, 2024.

Elizabeth was a founding member of the Southside Master Gardener Association in 1989, a founding member of the Virginia Master Gardener Association, a retired teacher and active community leader.

Elizabeth celebrated her 102nd Birthday on April 4, 2023. Bill McCaleb talked to Elizabeth on her birthday and said she was surprised and delighted by the 80 plus cards she received from Master Gardeners from across the Commonwealth of Virginia and several other states. When Bill visited Elizabeth just before Christmas 2023, she still had all those cards.

Vice-President's Report (Nelda Purcell):

Nelda introduced Sarah Smiley (New River Valley MGA) who gave a presentation on her unit hosting the April 13th VMGA meeting in Christiansburg.

VMGA's annual meeting will be held on Saturday, June 15, 2024. The Gloucester Master Gardeners are hosting the event at Brent and Becky's Bulbs, 7900 Daffodil Ln, Gloucester, VA 23061, from 9AM to 4PM. The meeting will feature at least one tour and several speakers and have plenty of time for catching up with Master Gardener friends from across the state and to share program, project, and gardening ideas.

In addition to fulfilling the bylaws requirement to hold an annual meeting, the event supports the attempt by VCE to provide the social interaction missing from a virtual College through regional tours. We will have a tour of the gardens at Brent and Becky's and possibly one other location in the Ware Neck area. It was felt that including an educational component would give the event more of a traditional College feel. We are excited to announce that Joseph Tyconievich and Brent Heath will speak. While we can't provide the D2 food court experience, a catered lunch will be available. Other activities in the plans are an informal gathering the night before in a local hotel, a plant give-away, and our VMGA merchandise sales.

We welcome other ideas and offers of help. Contact Georgi Hall at president@VMGA.net.

Nelda motioned that the Board approve the planning committee consisting of Georgi Hall, Nelda Purcell, Bonnie Bernard, Tonya Harper, Frank Reilly, and Pat Reilly for the Annual VMGA meeting on June 15, 2024. This motion was seconded by Frank Reilly and passed.

Upcoming meetings in 2024 are:

April 13, New River Valley unit, Christiansburg, St. Paul's United Methodist Church, 220 W. Main Street, Christiansburg, VA.

June 15, Annual Meeting at Brent and Becky's, Gloucester Unit

August 10, Henrico Unit

October 12, Hill City Unit, Poplar Forest, Lynchburg

December 14 by Zoom

In 2025: February 8 by Zoom

August 9th, Lexington

Standing Committee Reports:

1. Communications (Frank Reilly -Chair)

Members: David Banks, Jennifer Graham, and Chair Frank Reilly

VMGA.net is still a popular website. Dave Banks is the webmaster. Several updates have been made to reflect activity by the Education Committee.

December marked the 25th Anniversary of VMGA.net

The Calendar is routinely one of the top three most visited pages on the website. Listing your activity can help drive participants to your event. Submit your event to Calendar@vmga.net.

Jennifer Graham released a VMGA Newsletter and blasted it to all the members. This year marks our 29th year of Newsletter operation. We are soliciting help to help produce our Newsletter and produce content.

Deadline for VMGA News Submissions is February 26th.

We have blasted the meeting announcement, and the ZOOM electronic instructions for this meeting.

Respectfully Submitted

Frank Reilly, Chair,

Communication Committee, VMGA, Inc.

2. Education (Tom Baughn-Chair)

The committee is planning an Education Day lectures on May 18, 2024 from 9:30am to 12pm. We plan to have two speakers on the general topic of Conservation Landscaping.

The first speaker will be Dr. David Burke, a specialist in soil ecology and his lecture will examine Restoration Ecology of Urban Trees. He studies the interaction between plants and soil microorganisms, especially mutualistic and associative soil organisms that live in the root zone of plants such as mycorrhizal fungi. His work seeks to understand the factors that govern the diversity of soil organisms and their functional roles within natural systems. He is the Vice President of the Holden Institute and Arboretum that conducts a wide range of research on 3,000 acres of natural land in Cuyahoga County Ohio. He has a B.S. and Ph.D. from Rutgers University and a Masters from East Stroudsburg University. He has a list of Fellowships and publications as long as both your arms.

We are in the process of confirming the second speaker Krista De Cooke, the Innovation Project Manager for Homegrown National Park, Doug Tallamy's organization. She has a M.S. in Ecology and Evolutionary Biology from the University of Tennessee.

Neither speaker stipulated a fee, but the committee agrees that we should provide an honorarium.

We anticipate the event will be free, at least to VMGA members and are working with the Communication Committee on the tech requirements for a webinar.

The committee is also updating and augmenting with more information, the Speakers Bureau List. We think you will like the changes we are making.

Respectfully submitted,
Tom Baughn, Chair

3. Finance (Pat Reilly- Chair)

The Finance Committee consists of Diane Kean (northern Neck), Jeanne Lamczyk (Prince William), Treasurer Stacey Morgan Smith (Suffolk) and chair Pat Reilly (Central Rappahannock).

The Finance Committee was given the opportunity to review the financial reports prepared by Stacey Morgan Smith and finds that they are an accurate representation of the financial soundness of VMGA.

We remind all committee chairs that they are to poll their members and present budget requests no later than the April meeting.

Respectfully submitted,
Pat Reilly, Chair

4. Membership (Tonya Harper-Chair)

Total members: 509

New/renewing members: 259 (of these, 1 is Emeritus)

Friend: 1
Auxiliary: 2

Total Active: 262

Continuing members: 246 (of these, 18 are Emeriti)

Sustaining: 1
Total Continuing: 247

Elizabeth Overton, Emeritus Continuing, from Halifax passed away on January 2 and has been removed from our directory.

Submitted by:
Tonya Harper
VMGA Membership Chair

5. Unit Support (Mary Ann Kincaid-Chair)

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 501C3 organization and others.

Since the December report, the Committee has received a request to provide an overview of the 501(c)3 structure as well as the advisability of liability insurance.

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

Mary Ann Kincaid, Virginia Beach

Chairperson

6. Fundraising: (Joe Kelly-Chair)

The Fundraising Committee is happy to report that the latest figures show the MG Coordinator Endowment remaining in good shape. The status of funds as of January 31 is as follows:

Fund Balance/Market Value- \$612,823.86
Total Gifts/Pledge Payments - \$481,981.98

Deferred Commitments- 433,386.00

Available Income- \$23,382.11

Value Against \$1M Goal- **\$1,046,209.86**
Gifts (December 2023 - January 2024) \$1,250 from 3 donors

The VMGA \$1000.00 donation will go to the endowment fund.

Respectfully submitted,
Joe Kelly, Fundraising Chair

Special Committee Reports:

1. Audit/Financial Review Committee Report (Diane Kean)

The committee members are Ruth Huber, Karen Ehrhard, Betsy Brown, Kathy Cornell, and Diane Kean, Chair.

The committee met via Zoom to discuss the Audit program we will be using, the timeline for the review, and to begin to make assignments according to the members preferences. We have been in contact with the Treasurer. She will be giving the members of the committee access to Drop Box where all the documentation will be located. The physical inventory will be completed in May.

During our discussions, the members of the committee question the use of the term “audit”, because we are not professional auditors, and what we do is an internal review of records and compliance to the Treasurer’s Handbook as well as legal and Tax compliance.

As a result of our discussions, the committee would like to make the following motion for consideration by the Board:

Whereas the audit committee are neither a third party nor professional auditors, I move that the term Audit in the By Laws and standing rules be changed to Financial Review. Other possible suggestions: Internal records examination, internal financial review, or financial practices compliance review.

The changes would be made in the following Articles of **the By Laws: (To be voted on at the Annual Meeting.)**

ARTICLE VIII Committees

Section 3. The Association’s Special Committees will include ~~Audit~~, Nomination and Election, State Fair, State Conference, Master Gardener College Scholarships and such other committees as the President may appoint and the Board may approve. Special Committees will be dissolved upon completion of their assigned task

a) The ~~Audit~~ Committee will consist of three (3) members, none of who are on the Board, who will be appointed by the President and approved by the Board at least ninety (90) days before the end of the fiscal year.

The ~~Audit~~ Committee will examine the financial records including the assets and liabilities of the organization and submit a written report at the Annual Meeting confirming the accuracy and integrity of these reports and records.

The changes would also be made in the following Standing Rules:

Vice President

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.

Treasurer

3. Will submit records to yearly ~~audit~~ within five days after the close of the fiscal year.

Respectfully submitted, Diane Kean, Chair

Pat Reilly motioned that the Audit Committee on Standing Rules be changed to Internal Financial Review. Leslie Paulson seconded the motion and the motion carried.

2. Nominations and Elections Committee (Frank Reilly)

Members: Leslie Paulson, Joe Kelly, Ben Dukes, and Chair Frank Reilly

The Committee solicited nominations through the Newsletter, website, email blasts, and at the October and December regularly scheduled meetings.

The Nominations and Elections Committee is happy to propose the slate of officers for nomination to the VMGA Leadership.

President Stacey Morgan Smith- Suffolk

Vice President Jeanne Lamczyk- Prince William

Secretary Deb Straw- Hill City Lynchburg

Treasurer Betsy Brown - Bedford

An electronic balloting service will be used to invite members to vote. Write-in Candidates are possible. After that elections end and are certified, the results will be announced at VMGA.net, in the newsletter and at the April regularly scheduled meeting.

The elected officers will be installed at the end of our Annual Meeting in June 2024. They will serve a two-year term from that point until the end of the Annual Meeting in June of 2026.

This information is available on the VMGA.net website.

3. State Fair Committee (Christy Brennan-Chair)

State Fair Committee Proposed Standing Rule

Motion made by Pat Reilly, seconded by Leslie Paulson and accepted that the State Fair Committee be added to the Standing Rules as a Special Committee with the following description:

The State Fair Committee Chair and associated responsibilities will be rotated among local units. A local unit would be identified no later than the VMGA Bi-monthly Board meeting in February for the State Fair that year. The local unit will propose a chair to the VMGA Board for approval. The committee chair will maintain committee records and deliver them to the incoming chair.

Background

VCE Master Gardener volunteers have staffed the State Fair for over 35 years. Participation in the State Fair was one of the founding reasons for a state association, and VMGA has supported the Extension presence at the State Fair with staffing and funding. Typically, a Hanover Master Gardener served as the chair and Hanover MGs selected a theme for the VMGA booth, planned and coordinated demonstrations, selected handouts, and met the requirements to be included in the State Fair of Virginia Outdoor Classroom Tour. Hanover MGs also organized the set-up and take down of the Master Gardener Booth. Participation in the State Fair Education tour

has provided the opportunity for many different MG groups to volunteer to educate the public and increase the number of contacts recorded each day of the State Fair. Christie Brennan has created a comprehensive manual with a timeline which any unit can use to execute this activity.

Virginia Master Gardener Association (VMGA) State Fair Committee
Rotating Organization and Chair Proposal

Background:

The Virginia Master Gardener Association has supported participation of the Master Gardeners at the State Fair of Virginia for over 35 years. VMGA created a State Fair committee to offer support for the Master Gardeners volunteering for the entire ten-day period of the State Fair. Typically, a Hanover Master Gardener served as the chair the State Fair Committee and Hanover MGs selected a theme for the VMGA booth, planned and coordinated demonstrations, selected handouts, and met the requirements to be included in the State Fair of Virginia Outdoor Classroom Tour. Hanover MGs also organized the set-up and take down of the Master Gardener Booth. Participation in the State Fair Education tour has provided the opportunity for many different MG groups to volunteer to educate the public and increase the number of contacts record each day of the State Fair

Proposal: This proposal is to share the organization and leadership of the Master Gardeners volunteering at the State Fair with other local units by rotation of the responsibility for a two-year period.

Recommendations:

The local unit would request to coordinate and organize the VMGA/MG booth at the State Fair by the VMGA Bi-monthly Board meeting in February.

The local unit must have approval of the State Fair project by the local Virginia Cooperative Extension Agent and /or Unit Coordinator.

The local unit should have at least two active VMGA members and a unit representative to enter a request to VMGA.

The local unit should select a chair or Co-chair to organize the State Fair Committee.

The Chair or Co-chair must attend VMGA meetings and is responsible for updating the officers of the VMGA. It is recommended that the Chair attend an orientation period with the VMGA officers for training in VMGA protocols and practices, such as expense reimbursement and reporting expectations.

VMGA has included a generous budget to support the VMGA/MG booth, most of the budget is typically used to support volunteers by providing tickets for MGs volunteering at the State Fair.

Procedure:

Lead Unit:

Chair:

Purpose:

Each year Virginia Master Gardeners are invited to participate in the State Fair.

The local unit selected by VMGA has taken on the responsibility of coordination between Virginia Master Gardeners Association and the State Fair of Virginia officials.

Scope: The local unit chair coordinates with the State Fair officials as to timing, requirements and responsibilities of participation and location of the MG booth.

The local unit will contact other Master Gardener units to offer them the opportunity to staff the booth (volunteering for an entire day is preferable)

The local unit is responsible for setting up and taking down the MG Booth and keeping supplies available.

The Chair should be available by phone or text to answer questions from the Master Gardeners during the State Fair.

When planning the booth, it is easier to select a theme and plan to have all activities based around the theme. Selection of the theme should include several learning activities for school-age children. Look up the Standards of Learning (SOLs) the learning points and activities covered.

These activities may include hands-on crafts and grade-related links to work plans for teachers to use back at their schools. For several years, the Master Gardener Coordinator Office at VA Tech has created QR codes for the teachers, listing the SOLs and the activity instructions of the activities for the teachers to replicate in the classrooms.

Don't forget to use free resources! Gather activities from 4-H lesson plans, Department of Forestry and the USDA web sites.

The State Fair typically provides tickets are provided for those MG volunteering – generally 3 tickets per time block to those Master Gardeners who are working at the booth (for the past three years it has been 3 tickets and parking passes per day). Master Gardeners were given another ticket per day by rotating around horticulture tent answering questions.

Schedule of events:

May- Chair or committee member

Select theme selected for this year's fair, plan how it will come together.

June- Chair or committee member

Check in with the State Fair Horticulture supervisor: see if there are any changes as to location of the booth, requirements of vendors, verify the number of tickets provided by the State Fair

Report of the State Fair activities previous year and final budget report is presented at Master Gardener College in June.

Start recruiting units to volunteer.

July – August Chair or committee member

Continue recruiting units to volunteer.

Work on gathering, securing and making items for the booth.

Early September, Chair or committee member

Submit all Educational tour information to State Fair- Booth name (Master Gardeners). Description of theme and activities, list of SOLs to be included in the Fair Education Tour Brochure.

Coordinate with the fair for ticket pickup – tickets emailed; parking passes must be picked up. Purchase additional tickets for volunteers.

Distribute tickets, maps and booth instructions and information to local unit volunteers.

Email tickets, maps and booth information to other participating MG volunteers, Parking passes are snail mailed to unit coordinators.

Assign someone to be responsible for replenishment of supplies, they will need a ticket to get into the Fair.

Pack supply boxes with daily folders, contact sheets, extra name tags, sign-in sheets, etc. (list attached).

Thursday before opening day.

Set up a box for suggestions and ideas from volunteers.

Ensure the booth is set up correctly - instructions are ready and posted for volunteers.

Opening day

Monitor staffing and call on local unit volunteers if needed due to cancellations.

Take down of booth, check in with State Fair staff to see how it is going.

Check in every day with State Fair horticulture tent supervisor.

Last day fair - Local unit volunteers will dismantle booth.

October

Prepare report for VMGA Bimonthly Board meeting.

Ensure reimbursement forms are completed and turned in to the VMGA treasurer.

Have someone submit an article for the VMGA November/December newsletter.

4. Scholarships for MGC (Jill Lewis – Chair) Report given by Stacey Morgan Smith

Jill reported that since the fee for the virtual MG College is minimal that VMGA do not award any scholarships for this year.

VCE Office Report: (Ed Olsen)

Ed Olsen reminded the membership of the Virginia Tech Giving Day which is February 21 & 22, 2024. These donations will be tagged for the Micro Grant Program.

Ed is working on the vacant State MG Coordinator's job description. More info will follow.

Unfinished Business: None

New Business:

1) Sponsorships Opportunities for Master Garden College 2024

We have a committee for contacting groups such as nurseries and landscapers to ask if they wish to donate to support Master Gardener College 2024. That support is a bit different for each category of donation size.

Sponsorship Opportunities:

Underwriter (\$1,000 +)

Underwriters make EMGC possible! Includes your own virtual exhibitor space and scheduled exhibitor showcase listed in college program.

Speaker Sponsor (\$500 - \$999)

Sponsors fund concurrent session speakers. Includes a virtual exhibitor space.

Program Sponsor (\$250-\$499)

Your name and logo will be featured on the conference lobby page.

Program Supporter (\$100-\$250)

Your name and logo will appear in the EMG College program, virtual platform, and website.

I will be contacting Unit Reps asking that they ask their board to consider a donation. We will display your logo on the program. The other option is to send me the name and email of the president of your local organization if you think that is the route to use. Many of us who offers scholarships won't be spending much on that this year. You could suggest this as a way to use those funds.

If you all have a nursery or grower in your area that you think would donate, that would be good as well. I can share the brochure with you or you can give me a contact person for the company. We have a list of the larger ones we know of but more are welcome.

Thank you. Your help and time in this is greatly appreciated.

Leslie Paulson
Ljp6651@comcast.net

Announcements:

The due date for the Mar/April issue of VMGA Report is Monday, February 26th. Feel free to send any stories or tidbits related to gardening to our Newsletter Editor, Jennifer Graham.

Meeting Adjourned at 11:38 am.

President's Focus Question:

Focus Question for February 10 Bimonthly Board Meeting from Ed Olsen:

If you could expand your knowledge in horticulture, what area would you focus on and what's one volunteer development skill the EMG program could help you sharpen to be even more helpful?

I would like to learn about using a green house. How to heat - cool - what plants etc. , temperature control and temperature ranges to maintain.

Jimmie Jones

Botanical Specialization:

Area of Focus: I'd dig into rare and endangered plants. Learning how to save these green buddies and making sure they thrive.

Volunteer Development Skill: The EMG program could help units get better at talking about it with folks – sharing why it's crucial to protect these special plants and getting others on board.

Sustainable Practices:

Area of Focus: I'm all about gardening in a way that's good for the Earth. Things like permaculture and organic gardening really interest me. I want to see more presentations about keeping soil healthy and dealing with pests naturally, so all state master gardeners can benefit.

Volunteer Development Skill: The EMG program could help units get better at spreading the word. I want to inspire others to garden sustainably, so improving my communication skills would be awesome.

Urban Gardening:

Area of Focus: I'm into making green spaces in the city. I want to figure out how to garden when you don't have a big backyard. Think vertical gardens and plants in pots.

Volunteer Development Skill: The EMG program could help local units organize cool events in their community. I want to get people excited about urban gardening, and that means planning some fun projects together. The Bedford unit does an amazing job at this.

Native Plants and Habitat Restoration:

Area of Focus: I'm all about bringing back local plants and fixing up natural spots. Learning about native plants and how to restore habitats is where it's at for me. The Roanoke Master Gardeners have an expert on Native plants who gives regular presentations about it. I am always eager to learn more about this topic.

Volunteer Development Skill: The EMG program could help units step up and lead. I want to rally folks to join me in restoring local habitats, and that means being a good leader.

Climate-Adapted Gardening:

Area of Focus: With everything changing, I'm into gardening that can handle whatever the weather throws at it. I want to know about plants that can take the heat or survive crazy weather. I feel like this would be a good opportunity to also discuss GMO plants and how they are able to withstand climate change, disease, etc.

Volunteer Development Skill: The EMG program could help units get better at talking in front of people. They could offer speakers Bureau tips. Perhaps even encourage members to learn about Toastmasters, which could

improve their public speaking. I want to share why climate-adapted gardening is important, and that means being a good speaker.

Jess Miller

From Hanover:

Communication techniques we use to match interest and skills for volunteers.

A project and interest volunteer survey is sent to all volunteers updated annually for matching skills and interest of the volunteers.

All trainees must complete a research project upon completion of the MG Class. This makes them an "expert" in a subject as they graduate.

Hanover offers Toast Masters Class for MG's and Trainees to help develop skills.

Hanover holds a Project fair for MG's and Trainees, they can visit a table/booth and learn about different projects and ask questions and get to know the project coordinators.

Volunteer hours are directed for interns and trainees: (ex) they must have certain hours volunteering at the Hanover Teaching Garden, volunteer help desk, plant clinics included in the annual reporting hours and new projects -Site visit teams and Gleaning teams.

Suggestions for educational topics - Virginia evergreens/ conifer gardening.

**The Virginia Master Gardener Association
Statement of Financial Activities FY24
as of January 31, 2024**

	Without Donor Restriction	With Donor Restriction	Total
REVENUE			
Membership Dues Net	\$ 3,291.23	\$ -	\$ 3,291.23
Merchandise Receipts Net (a)	\$ -	\$ 1,127.48	\$ 1,127.48
Interest Income	\$ 0.88	\$ -	\$ 0.88
Education Events/Programs Gross	\$ 475.00	\$ -	\$ 475.00
EMG College Scholarship Donations Net	\$ -	\$ 216.32	\$ 216.32
Pass-Through Endowment Donations	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,767.11	\$ 1,343.80	\$ 5,110.91
EXPENSES			
Administration	\$ 59.88	\$ -	\$ 59.88
Fund Raising	\$ 79.24	\$ -	\$ 79.24
Program Support	\$ 7,003.57	\$ -	\$ 7,003.57
TOTAL EXPENSES	\$ 7,142.69	\$ -	\$ 7,142.69
NET REVENUE (CHANGE IN NET ASSETS)			<u>\$ (2,031.78)</u>

**The Virginia Master Gardener Association
Statement of Auxiliary Enterprises FY24
as of January 31, 2024**

	Without Donor Restriction	With Donor Restriction	Total
RECEIPTS			
Merchandise Receipts Gross	\$ -	\$ 3,225.00	\$ 3,225.00
LESS			
Cost of Goods Sold (a)	\$ 2,097.52	\$ -	\$ 2,097.52
MERCHANDISE RECEIPTS NET (b)	\$ 2,097.52	\$ 3,225.00	<u>\$ 1,127.48</u>
EXPENSES			
Merchandise Purchases (c)	\$ 1,769.72		\$ 1,769.72
EXPENSES NET	\$ 1,769.72		\$ 1,769.72

(a) **Cost of Goods Sold** Includes:

Cost of Merchandise Sold*	\$	1,822.50	
Printing Setup Fee	\$	30.00	
Merchandise Shipping	\$	5.25	
VA Retail Sales Taxes	\$	197.58	
Customer Purchase PayPal Service Fees	\$	42.19	
Total Cost of Goods Sold	\$	2,097.52	

***Cost of Merchandise Sold** Manually calculated First In, First Out, by merchandising team, as Quicken does not track inventory purchased and sold.

(b) **Merchandise Receipts Net** is a potential gift to the VCE State Coordinator's Endowment

(c) **Expenses: Merchandise Purchases** Includes:

Hoodies Tshirts Now - 6/20/23	\$	710.00	
Tshirts Custom Embroidery - 7/10/23	\$	1,059.72	
	\$	1,769.72	

**The Virginia Master Gardener Association
Statement of Financial Position FY24
as of January 31, 2024**

ASSETS

CURRENT ASSETS

Cash	\$	10,743.42
Petty Cash	\$	40.00
Money Market Savings Account	\$	13,150.25
Fundraising Inventory	\$	1,169.50
Total Current Assets	\$	25,103.17

TOTAL ASSETS	\$	25,103.17
---------------------	-----------	------------------

LIABILITIES AND NET ASSETS

LIABILITIES	\$	-
TOTAL LIABILITIES	\$	-

NET ASSETS

Without Donor Restriction

Surplus Funds (a)	\$	7,120.42
Membership Dues	\$	3,396.00
Money Market Savings Account	\$	13,150.25
Total Without Donor Restriction	\$	23,666.67

With Donor Restriction

EMG College 2024 Scholarship Donations (b)	\$	309.02
Merchandise Receipts Net (c)	\$	1,127.48
Total With Donor Restrictions	\$	1,436.50

TOTAL NET ASSETS	\$	25,103.17
-------------------------	-----------	------------------

TOTAL LIABILITIES AND NET ASSETS	\$	25,103.17
---	-----------	------------------

-
- (a) **Surplus Funds** Includes prior years' unused dues.
(b) **EMGC 2024 Scholarship Donations** includes donations received 4/1/23 - 3/31/24, spanning parts of two fiscal years.
(c) **Merchandise Receipts Net:** potential gift to the VCE State Coordinator's Endowment.

The Virginia Master Gardener Association
Statement of Financial Activities To Budget FY24
as of January 31, 2024

	FY24 Budget	FY24 Actual	% of Budget
REVENUE			
Without Donor Restriction (a)			
Membership Dues Net	\$ 6,000.00	\$ 3,291.23	55%
Continuing Memberships	\$ 2,400.00	\$ 1,532.61	64%
Annual Memberships	\$ 3,600.00	\$ 1,758.62	49%
Interest Income	\$ -	\$ 0.88	n/a
Education Events/Programs	\$ 2,800.00	\$ 475.00	17%
Total Without Donor Restriction	<u>\$ 8,800.00</u>	<u>\$ 3,767.11</u>	43%
With Donor Restriction (b)			
EMG College Scholarship Donations Net	\$ -	\$ 216.32	n/a
Merchandise Receipts Net	\$ 2,500.00	\$ 1,127.48	45%
Pass-Through Endowment Donations	\$ -	\$ -	n/a
Total With Donor Restriction	<u>\$ 2,500.00</u>	<u>\$ 1,343.80</u>	n/a
TOTAL REVENUE	<u>\$ 11,300.00</u>	<u>\$ 5,110.91</u>	45%
EXPENSES			
Administration			
Office Supplies, Software, Misc.	\$ 420.00	\$ 59.88	14%
Professional and Legal Fees	\$ 25.00	\$ -	0%
Nominations and Elections	\$ 75.00	\$ -	n/a
Membership Supplies	\$ -	\$ -	0%
Donations - Misc.	\$ 150.00	\$ -	0%
Other	\$ -	\$ -	n/a
Total Administration	<u>\$ 670.00</u>	<u>\$ 59.88</u>	9%
Fund Raising			
State Coordinator Endowment Team	\$ 125.00	\$ -	0%
Merchandising Team	\$ -	\$ 30.74	n/a
Silent Auction Team	\$ -	\$ 48.50	0%
Total Fund Raising	<u>\$ 125.00</u>	<u>\$ 79.24</u>	63%
Program Support			
State Fair	\$ 600.00	\$ 483.00	81%
EMG College Sponsorship	\$ 2,000.00	\$ -	0%
EMG College Scholarships (c)	\$ 2,800.00	\$ 3,550.00	127%
Merchandise Receipts Net to VT Foundation (d)	\$ 2,500.00	\$ 2,878.15	115%
Education Events/Programs	\$ 2,800.00	\$ 92.42	3%
Education Sponsorships	\$ 200.00	\$ -	0%
Communications	\$ 545.00	\$ -	0%
Total Program Support	<u>\$ 11,445.00</u>	<u>\$ 7,003.57</u>	61%
TOTAL EXPENSES	<u>\$ 12,240.00</u>	<u>\$ 7,142.69</u>	58%
NET REVENUE (CHANGE IN NET ASSETS)	<u>\$ (940.00)</u>	<u>\$ (2,031.78)</u>	

(a) **Revenue Without Donor Restrictions:** available for administration, fundraising, and program support expenses.

(b) **Revenue With Donor Restrictions:** used only for specific purposes indicated"

EMG College Scholarship Donations Net: donations received 4/1/23 - 3/31/24.

Merchandise Receipts Net: potential gift to the VCE State Coordinator's Endowment.

(c) **EMG College Scholarships:** includes 2022 recipient awarded in 2023. \$610 of total expense covered by donations received 4/1/22 - 3/31/23.

(d) **Merchandise Receipts Net to VT Foundation:** includes \$2,878.15 Gift to VT Foundation 7/27/23 for FY23 Receipts Net.