

## **Operating Procedures of the Master Gardener Association of the Central Rappahannock Area (MGACRA)**

The purpose of the Operating Procedures of the Master Gardener Association of the Central Rappahannock Area is to provide guidelines for the administration of the organization.

### **Administration**

The Board of Directors (“the Board”) 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. Unless otherwise noted herein, duties and responsibilities of the Board are set forth in Robert’s Rules of Order, current edition.

### **Meetings**

**Board** of Directors (“Board”) meetings will take place once a month on the second Wednesday, in most months. The meetings will convene at 7pm at the VCE-Stafford Extension Office. Meetings are open to the membership. An annual calendar of scheduled meetings will be published. Notification of changes to any meeting dates, times and/or locations will be announced to the membership at least three days before the meeting.

**Executive Committee** meetings take place in the time slot immediately preceding a Board meeting. The officers may deem that additional meetings take place, take place at a different date and time, or that a meeting is not necessary.

The **Annual Meeting** of MGACRA takes place in January. The Board will report to the membership the state of the association. In addition to the activities specified in the bylaws (announcing dues for the year, installing officers), the Association’s budget will be presented for approval.

### **Duties of the Board of Directors**

The Board of Directors will have the ultimate authority for carrying out the work of the Association as articulated in the bylaws. Each member of the Board of Directors will share fiduciary responsibility for the Association. All are expected to attend monthly Board meetings to report on their responsibilities and/or activities of their committees. Each is responsible for submitting a budget request to the Finance Committee. In addition, each Director will:

- Help with the generation of revenue for the Association
- Assure that the Association exercises prudent and lawful fiscal responsibility
- Set the amount of the Association's annual dues
- Review the work of the Association's various committees
- Establish an annual calendar of meetings to be announced at the annual meeting and posted on MGACRA’s website
- Review the actions of the Executive Committee taken in the absence of the Board

### **Duties of the Officers**

In addition to those duties prescribed in Robert’s Rules of Order, current edition, the officers will perform the following duties:

#### **President**

- Distribute agendas of upcoming meetings
- In addition to all Board meetings, Executive Committee meetings and general membership meetings, preside over other functions of the Association unless stated otherwise in the bylaws

- Along with the Treasurer, be a signatory on the Association's financial accounts
- Will seek approval from at least two members of the Executive Committee on any usage of the association's bank card. Usage is to be limited to online payment of fees or for purchases/payments when paying by check does not permit a timely transaction.
- Verify that the Association's legal filings are completed on time
- Regularly communicate with the membership through the newsletter or other
- Write letters on behalf of the Association for donations made or received
- Submit a proposed President's budget request, in conjunction with the President Elect, to the Finance Committee by mid-December

### **Vice President**

- Accept duties and responsibilities as delegated by the President of the Association
- Become as familiar as possible with the duties of the President so that he/she will be able to assume the position in the next or subsequent election, if so desired and nominated
- Work with the Treasurer on the status of the legal filings of the Association
- Ensure that the Board members sign the annual Conflict of Interest statement, and file with the Secretary

### **Secretary**

- Maintain updated procedures used by the Secretary for such activities as distribution of the minutes, storage of minutes, etc.
- Ensure that the Extension Office has copies of all legal and financial documents of the Association
- Submit a proposed Secretary's budget request, in conjunction with the incoming Secretary, to the Finance Committee by mid-December

### **Treasurer**

- Prepare financial reports and distribute to the Financial Committee with enough time for review in advance of Board meetings
- Complete the Association's IRS and State Corporation Commission filings and report to the Vice President
- Maintain the Association's state sales tax free certificate
- Maintain updated procedures used by the Treasurer for such activities as preparation of financial reports, transition of signatory authority on the Association's accounts, etc.
- Will seek approval from at least two members of the Executive Committee on any usage of the association's bank card. Usage is to be limited to online payment of fees or for purchases/payments when paying by check does not permit a timely transaction.
- Submit a Treasurer budget request, in conjunction with the incoming Treasurer, to the Finance Committee by mid-December
- Submit year-to-date financial records and Treasurer procedures to the Audit Review Committee upon naming of the members of that committee and will submit final records to the committee no later than seven (7) days after the end of the fiscal year (December 31).

### **Duties of the Ex Officio Members of the Board**

#### **Area Representatives**

- Report on Extension Master Gardener activities in their area

- Ensure that the Board is aware of any needs of support for communication, staffing and finances

### **Virginia Master Gardener Association (VMGA) Representative (the “Unit Rep”)**

- Attend the state association’s bi-monthly meetings
- Act as a liaison between MGACRA and VMGA
- Report to the Board, and provide regular updates to the membership through the newsletter or other methods
- Submit a budget request to the Financial Committee by mid-December

The **Parliamentarian** and the **Historian** will fulfill the duties as specified in Robert’s Rules of Order, current edition.

### **Standing Committees**

The President will nominate a chair for each of the Standing Committees, and the membership will elect the chairpersons as they serve as members of the Board of Directors. Chairs are expected to recruit enough committee members to fulfill the requirements of the committee as specified in the bylaws. An operating procedure is to be written for each activity, updated annually, with electronic copies stored in a shared drive.

#### **Education Committee**

- Oversee all educational programs of the Association including the subcommittees of the spring symposium, the general meeting educational events and the 4<sup>th</sup> Tuesday programs
- Attend monthly board meetings and report on new and existing programs
- Coordinate the duties and responsibilities of the subcommittees, and report progress and needs of the events to the Board
- Submit written request for speaking fees and/or travel mileage reimbursement for upcoming membership meeting speakers at monthly Board of Directors meeting prior to scheduled speaking date
- Ensuring that the Speaker subcommittees have needed materials for their programs
- Work with MG volunteers to develop new educational programs and improve those that already exist
- Review funding requests for educational programs before submitting them to the president and Executive Committee
- Coordinate advance training for Master Gardeners and for homeowner workshops with the VCE agent and/or MG Volunteer Coordinator
- Secure sites for Master Gardener general membership meetings
- Submit a budget request to the Finance Committee by mid-December
- Maintain an updated record of procedures for each of the education programs

#### **Communications Committee**

- Coordinate the efforts of the newsletter, the website and public affairs
- Submit a budget request to the Finance Committee by mid-December
- Maintain updated procedures for each subcommittee
- Investigate other methods of communication with MGACRA membership, Central Rappahannock Master Gardeners and the general public
- Coordinate with the Area Representatives, the Education and Fundraising Committees and any other Association activities, the need for promotion and/or outreach

#### **Public Affairs Liaison**

- Coordinate with the local media all publicity for the project chairs and committee chairs

- Serve as the primary publicity contact with local media for the Association and its activities

**Website Coordinator**

- Maintain MGACRA's website
- Attend monthly board meetings
- Turn over MGACRA's Website files, user names and passwords to successor (user names and passwords shall be changed when new coordinator is appointed)

**Newsletter Editor**

- Solicit news articles and publish newsletters
- Attend monthly board meetings
- Maintain and transition files to the next editor

**Fundraising Committee**

- Determine the needs for funds, for which fundraising is necessary, and report the needs to the board and to the Extension agent
- Coordinate, delegate, and oversee all fundraising projects, which include but are not limited to the following: Wreath-Making Workshop, Plant Sale, glove sales, and Silent Auction
- Will seek approval from at least two members of the Executive Committee on any usage of the association's bank card. Usage is to be limited to online payment of fees or for purchases/payments when paying by check does not permit a timely transaction.
- Research fundraising efforts and recommend possible new moneymaking opportunities for the Association

**Membership Committee**

- Coordinate with the treasurer the list of current MGACRA members and compare it with previous year's members, and encourage those who have not renewed their membership to do so
- Coordinate with the VCE Office on current Master Gardener status and attempt to get non-MGACRA members to join the Association
- Publish the names of the MGACRA members in the newsletter
- Working with the treasurer, send out yearly membership renewal notices (first mailing to be done in December)

**Finance Committee**

- Obtain budget requests from each Standing and Special Committee, current officers and officers-elect by mid-December
- Prepare and present the budget to the Board and incoming officers by December 31, making explanations and/or adjustments prior to the Annual Meeting
- Present to the membership for approval at the Annual Meeting
- Review the Treasurer's monthly financial reports in advance of their presentation to the Board
- Review and advise the Board on investments

**Special Committees**

Special Committees will carry out a specific function or task, such as social events, which may be dissolved after their completion. The President will appoint, and the Board will approve, chairpersons for Special Committees. Each Special Committee chair will be responsible for recruiting committee members to assist with his/her duties, as needed. An operating procedure is to be written for each activity, updated annually, with electronic copies stored in a shared drive.

**Annual Master Gardener Picnic**

The president will appoint a chair at least three months in advance of the event date. The chair will appoint a committee and start organizing. The chair will submit a proposed budget prior to the beginning of the fiscal year for that year's picnic.

**Holiday Social and New Master Gardener Graduation Celebration**

The president will appoint a committee chair to handle the details for the celebration of the new Master Gardener Interns. MGACRA will hold a special celebration for these new Interns of the latest graduation class of the Master Gardener Program. The celebration will be held at the December general membership meeting.

**Audit Review Committee**

As indicated in the Association's bylaws, the president will appoint a chair and two additional individuals (preferably individuals with accounting experience) to audit the treasurer's financial records from the previous year. The audit will take place beginning in mid-December and be completed seven (7) days after the end of the fiscal year on December 31. The committee will report its findings to the Board of Directors upon completion and presented to the membership at the Annual Meeting.

**Master Gardener College Scholarship Committee**

Criteria for awarding scholarships will be awarded each year. The committee will announce the number and amounts of scholarships to be awarded, along with the criteria, three months in advance of MG College. Recipients will be notified of their award two months in advance of MG College. Recipients will make a presentation at a general membership meeting of a class they attended while at College.

**Financial**

1. 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 obtain approval from one other member of the Executive Committee and pay approved expenses.
  - 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. The Executive Committee may defer the decision to the full Board. Expenses in excess of budgeted amounts will be recorded in financial statements for consideration in future budget cycles.
2. Use of credit cards will be limited to the President, Treasurer and the Fundraising Committee. Anyone preparing to use a credit card will obtain approval from at least two members of the Executive Committee prior to the expenditure. The Executive Committee will review any requests for use of the credit cards and approve or disapprove in a timely manner.
3. All Officers and Committee Chairs will present to the Finance Committee, their estimated expenses for each fiscal year no later than mid-December. Final adoption of the budget will be taken by the membership at the annual meeting in January.
4. 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. If a speaker is driving a state vehicle, no mileage reimbursement may be made to the individual. However, if requested, a travel reimbursement may be made to the Virginia Tech Foundation, Endowment account.

- b. Requests for mileage reimbursements must be made after travel is complete or may be made using an online mileage calculator if this is acceptable to the speaker. By way of documentation for the disbursement, an email or signed paper copy noting the miles (to be) traveled from starting to ending locations must be recorded with the request. The Treasurer will verify that the miles to be reimbursed are appropriate before issuing the disbursement.
    - c. The federal per mile business rate can be found on the IRS website at [www.irs.gov](http://www.irs.gov).
5. MGACRA Membership Dues
  - a. The dues for each class of membership will be established by the Board and announced at the annual meeting.
  - b. Dues may be waived for past presidents of MGACRA and for others as the Board sees fit, such as new Interns or long-time supporters of MGACRA.
6. Reserve Fund
  - a. An amount of not less than 40 percent of the Association's annual operating budget will be retained in a "Long-term Reserve Fund" by the Association's Treasurer. It is intended that these funds will be set aside so that they can be available at the Board's discretion to support the Association's annual expenses in case revenue sources were to decline suddenly from one year to the next.
  - b. The Reserve Fund can be invested in an interest-earning account, such as a CD, that can be converted to cash on short notice to support the budget needs of the Association.
  - c. The Reserve Fund will be retained separate from the annual operating budget of the Association.

## **Conflict of Interest Policy and Annual Statement**

### Article I – Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Master Gardener Association of the Central Rappahannock Area) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Association or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### Article II – Definitions

#### 1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

#### 2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a

person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### Article III – Procedures

#### 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

#### 2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

#### 3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Organization 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.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

#### 4. Violations of the Conflicts of Interest Policy

a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

### Article IV – Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the

proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### Article V – Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### Article VI – Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

#### Article VII – Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

#### Article VIII – Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.



Master Gardener Association of the Central Rappahannock Area  
Officer and Board of Director Annual Conflict of Interest Statement

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

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

I affirm the following:

I have received a copy of MGACRA’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 MGACRA 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 MGACRA does business, or a salaried staff person?

Yes No

If yes, please describe it:

\_\_\_\_\_  
Signature of director Date: \_\_\_\_\_

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

END

These Operating Procedures of the Association were approved at the following meetings:

- *General Membership meeting on Wednesday, October 17, 2012*
- *Amended by the Board of Directors on Wednesday, May 8, 2013 (Reserve Fund section)*
- *Amended by Board of Directors on Wednesday, August 14, 2013 (Last two pages dealing with planning for Annual Gala, Annual Master Gardener Picnic and General Membership Meeting)*
- *Revised by the Board of Directors on January 16, 2019*