

# 2026 POLICIES AND PROCEDURES of the LARAMIE COUNTY MASTER GARDENERS

*Adopted April 16, 2026*

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**1. PURPOSE.** These Policies and Procedures (P&P) implement the LCMG Bylaws. The P&P may be amended by the membership as described in P&P, paragraph 15 (Amendment Procedures).

**2. REPORTING SERVICE HOURS.** Master Gardeners annually recertify in the University of Wyoming Extension (UWE) Master Gardener Program by reporting their service hours to the UWE no later than December 31st each year (interns/trainees shall report their initial hours by their graduation deadline which may be earlier than December 31st). LCMG does not maintain a separate tracking system. Hours may be reported electronically through the UWE Online Master Gardener Volunteer Reporting System. A copy of the weblink shall be made available on the LCMG website (<https://www.lcmg.org>).

**3. PROPOSAL SUBMISSION AND REVIEW PROCEDURES.** Proposals include, but are not limited to, any project, activity, event, donation or sponsorship request, contract, grant application, or other binding agreement on behalf of LCMG. Any action that would create a digital account, online fundraising platform, or acceptance of terms of service in LCMG's name shall be submitted as a proposal. These actions may create financial, legal, or public-facing commitments requiring membership approval before they are initiated.

A. Submission. Pursuant to Bylaws Article III, Section 4 (Initiating Proposals), Active Members may submit proposals to the Executive Board (hereinafter referred to as the 'Board') for review and/or action. Proposals shall be submitted in writing and may include a motion to advance the matter to membership for a vote. Proposals shall be submitted to the President and/or Secretary at least 20 days before the meeting at which a vote is requested (Wyoming Statute (W.S.) Section (§) 17-19-705(e)(ii)). Written proposal types include:

(1) Project, Activity, or Event Proposals. The Project Proposal Form, or a substantially similar format, may be used and should include:

- i. A description of the project/activity/event and how it aligns with LCMG Objectives;
- ii. The proposed scope, estimated cost and/or revenue, and timeline. If the proposal includes a financial obligation, it shall include supporting budget information as described in P&P, paragraph 11.A(2) (Budget Submissions); and
- iii. A draft of any needed agreements, if applicable.

(2) Donation or Sponsorship Requests. The Donation Request Form, or a substantially similar format, may be used to submit proposals for charitable distributions (monetary or in-kind).

(3) Grant Recommendations. If the proposal includes a grant recommendation, refer to P&P, paragraph 11.E (Grant Procedures).

B. Board Review. Pursuant to Bylaws Article IV, Section 1.E (Board Authority), the Board shall review submissions and take action or present its recommendations regarding said proposals to the membership for a vote. This review shall ensure:

(1) Proposals benefit Laramie County, reflect LCMG Objectives and Purpose (Bylaws Article II), and benefit the public;

(2) Proposals include the scope, timeframe, cost, and identify management process(es) supporting execution (e.g., committee formation, formal or informal agreements, etc.);

- (3) Proposals are financially feasible and within LCMG's available resources. The Treasurer shall identify financial impacts to LCMG, including Wyoming Department of Revenue and IRS compliance requirements;
- (4) As applicable, recipients of LCMG Projects are encouraged to provide recognition of LCMG contributions;
- (5) Proposals demonstrate potential for significant and long-lasting impact upon the receiving entity and/or Laramie County residents, while allowing continuation of an existing project; and
- (6) Proposals do not provide or imply any LCMG-provided long-term maintenance or financial support beyond the approved scope of the proposal.

C. Effect of Approval. After the Board and/or membership approve a proposal:

- (1) The approved written proposal becomes the governing plan for the project, activity, or event and may proceed as described.
- (2) The responsible Active Member, committee chair, or activity coordinator shall carry out the plan and follow the responsibilities outlined in P&P, paragraph 8.B (Chairperson/Coordinator Duties).
- (3) The Board may act as described in Bylaws Article IV, Section 1.F (Board Authority).
- (4) Multi-year Projects. If an approved proposal cannot be fully executed within a single fiscal year, the responsible committee shall develop a master plan as its next step. The master plan provides a multi-year roadmap that identifies the requirements, phased activities, and resources needed to carry the project from concept to completion and long-term sustainment. The committee shall submit the master plan for Board review and membership approval before submitting additional budget requests. Membership approval confirms support for the detailed execution steps and reduces the risk of unintended impacts on other committees, shared resources, or future budgets. Once approved, the master plan becomes the governing plan providing continuity and guiding annual work plans and budget requests. Changes to an approved master plan shall follow P&P, paragraph 3.D (Changes to an Approved Plan).

D. Changes to an Approved Plan. Any material increase to the approved scope, cost, timeline, required resources, or purpose shall be submitted to the Board for review and membership approval before further action proceeds. Reductions or administrative adjustments that do not expand the approved plan may be managed by the Board and reported to the membership.

**4. APPEAL PROCEDURES.** Pursuant to Bylaws Article III, Section 5 (Appealing Board Decisions), a member may appeal by calling for an immediate formation of an Appeals Panel consisting of three (3) Active Members, agreed upon by both the Board and the appealing member.

- A. The Panel shall hear presentations from both the appealing member and the Board. The member shall present the action to be appealed; the Board shall present the reasons for their decision.
- B. The Panel shall resolve the issue through majority vote, based on the Bylaws, P&P, and reasonable process. If it is not possible to resolve the issue, the Panel may refer it to the membership for resolution. Members shall either vote 'For' or 'Against' the appeal request with majority vote deciding.
- C. If the appeal is approved, the action will proceed as presented with regular updates provided to the Board and membership using the Committee/Coordinator Activity Report format.

**5. MEMBERSHIP TERMINATION PROCEDURES.** Pursuant to Bylaws Article III, Section 6.B (Member Removal):

- A. The Board may call a closed meeting to discuss and vote on removing a member for cause. Minutes shall be taken at the meeting, marked as 'CLOSED SESSION,' and shall not be distributed beyond the Board and the affected member as they may contain sensitive information.
- B. The procedure, as adopted from the Wyoming Nonprofit Corporation Act (Wyoming Statute (W.S.) §17-19-621), is:
  - (1) The member shall receive written notice (email) of the proposed removal action no less than 15 days prior to the vote. The notice shall include the reason for the proposed removal and the proposed termination date (the date of the vote).
  - (2) The member shall have the opportunity to be heard, orally or in writing, by the Board not less than 5 days before the vote. Members may email the Board at [president@lcmg.org](mailto:president@lcmg.org), [vp@lcmg.org](mailto:vp@lcmg.org), [secretary@lcmg.org](mailto:secretary@lcmg.org), and [treasurer@lcmg.org](mailto:treasurer@lcmg.org) (include all email addresses).
  - (3) The President, or designated officer, shall provide written notice (email) to the member within 5 days of the Board's decision.
  - (4) A terminated member shall have the right to appeal the Board's decision within 5 days of distribution of the written notice of termination, using the appeal procedures described in P&P, paragraph 4 (Appeal Procedures). If the member does not initiate an appeal within the 5 days, the Board's decision stands.

**6. PREPARATION AND DISTRIBUTION OF MEETING MINUTES.**

- A. Minutes shall include, at a minimum, meeting date, location, who officiated, times called to order and adjourned, attendance lists (including signed proxies), Treasurer's Reports, and any action(s) resulting in votes by the Board or membership, and any discussions regarding actions taken on the Bylaws and P&P. For elections, include requirements described in P&P, paragraph 11.B(1) (Banking Policy).
- B. Draft minutes following the election of any new officer shall be prepared within 5 days. Drafts of all other minutes shall be distributed within 2 weeks of the meeting, or action taken by members without a meeting.
- C. Copies of meeting minutes shall be distributed to the Board, advisors, and any member requesting a copy.

**7. ELECTRONIC VOTING PROCEDURES.** Pursuant to Bylaws Article VII (Voting), as adopted from W.S. §17-19-708:

- A. Written Notice. A written notice (email), including the electronic ballot (attachment to the written notice), shall be sent to all membership to solicit the vote.
  - (1) The written notice shall:
    - i. Indicate the number of responses needed to meet the quorum requirements. Quorum requirements match those of a regular membership meeting (Bylaws Article VI, Section 5 (Quorum));
    - ii. State the percentage of approvals necessary to approve the action(s). Approval thresholds are described in Bylaws Article VII, Section 2 (Manner of Acting);

- iii. Specify the time and date by which ballots containing votes shall be received to be counted. The due date/time shall be at least 72 hours after the time the written notice with ballot was sent; and
  - iv. Direct the voters to type out their full name on their electronic vote.
- (2) The electronic ballot shall set forth the proposed action and provide an opportunity to vote 'For' or 'Against' the action.
- B. Certification and Reporting. Two or more officers shall certify the votes and provide the results to the Secretary. Results shall be reported to the membership as soon as possible via email. The Secretary must retain documentation of the votes, including a list of the names of each member who voted and a summary of the results.

**8. COMMITTEES AND COORDINATORS.** Pursuant to Bylaws Article VIII (Committees and Coordinators):

- A. Forming A Committee. Committees may be formed as follows:
- (1) A written description of the committee's purpose along with a detailed budget of expected expenses or revenue shall be presented to the Board. Refer to P&P, paragraph 11.A for budget procedures;
  - (2) Said description shall include the names of at least three (3) committee volunteers, a proposed committee chairperson, the scope and time frame for the committee, and how the committee meets the objectives of LCMG; and
  - (3) The request to form and fund the committee, and the Board's recommendation, shall be presented to the membership for approval. A majority vote of the membership shall decide the request.
- B. Chairperson/Coordinator Duties. Chairpersons and activity coordinators shall:
- (1) Call committee or activity meetings at their discretion. Invite the LCMG Vice President as an ex-officio member of the committee or activity.
  - (2) Submit a brief report each month while the committee/activity is active, using the format for Committee/Coordinator Activity Reports (this report template shall be made available on the LCMG website), or a substantially similar format that includes:
    - i. Committee/Activity budget and a summary of expenditures and revenue;
    - ii. Problems and concerns;
    - iii. Progress made since last report;
    - iv. Recommendations; and
    - v. As applicable, a summary of approximate participation by Master Gardeners and/or the public.
  - (3) Comply with P&P, paragraph 11.A (Budget Procedures); each chair and coordinator shall submit a detailed budget estimate to the Treasurer by September 1st for the next calendar year, for review at the Board's October meeting.
  - (4) Keep expenditures within the approved budget amount; submit all claims and revenues to the Treasurer within 60 days; and endorse all expenses prior to submission to the Treasurer for payment.

- (5) Comply with P&P, paragraph 11.D (Fundraising); report any charitable contributions (monetary or in-kind) to the Treasurer to assure compliance with Wyoming Department of Revenue and IRS reporting requirements.
- (6) Submit all relevant materials to his/her successor within 60 days of appointment. If a successor is not available, submit them to a Board member.
- (7) Coordinate with the Board to identify and address any liability considerations or asset-sharing arrangements when working with outside organizations. Any recommended insurance updates or binding agreements shall be submitted to the Board for action in accordance with Bylaws Article IV, Section 1.F. (Board Authority).
- (8) As applicable, ensure procured and donated materials and services conform to membership-approved plans, signed agreements, and all applicable city, county, and state requirements, and do not create additional obligations, costs, or maintenance burdens beyond membership approval.

**9. SPEAKER POLICY.** As applicable, LCMG Members sponsoring external speakers shall complete and submit the Compensated Speaker Form to the Treasurer at least 2 weeks prior to the event to provide financial compensation for a presentation at an LCMG event. This form becomes the contract between the speaker and LCMG. This form shall be made available on the LCMG website.

**10. MEMBER SCHOLARSHIP PROCEDURES.** Pursuant to Bylaws Article IX (Member Scholarships):

- A. A scholarship may be awarded for any valid horticulture event requiring tuition, travel, or overnight expenses as approved by the Board.
- B. The Active Member shall:
  - (1) Submit the Scholarship Application Form to the Board prior to the event;
  - (2) Be able to show proof of the event, date, location, and registration as described on the Scholarship Application Form; and
  - (3) Present an overview of the event, if requested by the Board.
- C. The Board shall:
  - (1) Review the request and decide within 48 hours of the request, if possible; and
  - (2) Reimburse the Active Member after the member completes the requirements listed on the Scholarship Application Form.

**11. FINANCIAL MANAGEMENT.** These procedures support Article XI of the LCMG Bylaws (Finances) and provide detailed guidance for budgeting, banking, revenue handling, reimbursements, reporting, and financial recordkeeping.

A. Budget Procedures.

- (1) Annual Budget Overview. Using information provided by the Board, committees, and coordinators (due no later than September 1st), the Treasurer shall prepare a draft balanced budget for the following year and present it to the Board for its October Board meeting. The Board shall review the budget requests and present a complete and balanced annual budget for member vote at the November Membership meeting.

- (2) Budget Submissions. Annual budget requests and subsequent amendments, including budgets for a new project or event, shall be submitted to the Treasurer using the Detailed Budget Estimate Form or a substantially similar format. If a request is time-sensitive, a special meeting or an electronic ballot may be used as permitted in Bylaws Article VI (Meetings) or Article VII (Voting). Copies of all budget proposals shall be available to members upon request to the Treasurer.
- i. Annual Budget Requests. Officers and committee chairs/coordinators shall submit proposed budgets for the upcoming year to the Treasurer annually by September 1st, using the Detailed Budget Estimate Form (available on the LCMG website) or a substantially similar format. Each budget request shall include:
    - a. A detailed description of the project/event and how it is consistent with LCMG Objectives;
    - b. A detailed list of anticipated expenditures and revenue;
    - c. A time schedule for completion; and
    - d. A draft of any needed binding agreement.
  - ii. Amendments. Any budget amendment or budget request for a new project or event shall be submitted to the Treasurer for Board review using the Detailed Budget Estimate Form or a substantially similar format.
  - iii. 'Placeholder' amounts may be used when a project/activity is a fiscal year priority but LCMG funds are not available to cover the expense (i.e., the line item has an unfunded requirement and supplemental funding is needed). Members may approve budgets that include clearly identified placeholders. No spending may occur against a placeholder until funding is secured. Once funding is secured, the Board may approve the related expense and remove the placeholder, provided the actual cost does not exceed the previously-approved placeholder amount by more than \$500. If the actual cost exceeds the placeholder by more than \$500, membership approval is required.
- (3) Board Review. The Board shall review all proposals and present a complete, balanced annual budget to the membership for vote at the November Membership meeting. The proposed budget shall follow a format similar to P&P, Attachment 1 and shall include projected expenditures and revenues, as well as current checking and CD account balances.
- i. Certificates of Deposit (CD). When preparing the budget for the coming year, discussion by the Board shall include whether to place funds in a CD.
  - ii. Placeholder Use When No Detailed Budget Submitted. If a detailed budget is not submitted, the Board may assign a placeholder amount based on the prior year budget. The placeholder shall be clearly noted on the final budget presented to the membership for vote. No expenditures may be made against the line item until a detailed budget is submitted to the Board. Once the detailed budget is submitted, the Board may approve the expense and remove the placeholder, provided the expense amount does not exceed the previously-approved placeholder by more than \$500. If the expense amount exceeds the placeholder by more than \$500, membership approval is required. At the next ensuing membership meeting, the Board shall report that a detailed budget was submitted and whether the request did or did not require a membership vote.

## B. Banking Policy.

- (1) Updating Bank Signatures. Within 10 days of new officers taking office, a continuing officers shall deliver to the bank of record a copy of the most recent LCMG meeting minutes documenting the election of new officers and identifying outgoing officers. New officers shall be added to the signature card, and outgoing officers shall be removed. All required signatures shall be in place within 1 month of the date new officers take office.
- (2) Changing Banks. When LCMG accounts are moved to a new bank, the Treasurer shall open the new account and transfer all funds once all outstanding checks have cleared the current account. The address on file with the bank shall be LCMG's post office box. If the post office box is closed, the address of record shall be the Laramie County Extension Office.
- (3) Prohibitions. No officer shall be signatory on a check made payable to himself or herself.
- (4) Bank Statement Review. The Treasurer, with Board concurrence, shall designate an Active Member to review for obvious discrepancies and errors, and initial all bank statements verifying the statement.

## C. Revenue and Distribution Management.

- (1) Revenue Handling Procedures. The Treasurer shall specify the methods for managing revenues for all events and projects (e.g., locking cash bags and electronic payment methods).
  - i. Cash Boxes and Card Readers. The Treasurer provides cash boxes or card readers upon request and completes required forms. After the event, the committee chair/activity coordinator will return the cash box and/or card reader to the Treasurer, and both parties will verify the contents of the cash box.
  - ii. Deposits. Deposits are made by the Treasurer or a designated Board member within 5 business days of receipt.
  - iii. Electronic Transactions. The Treasurer will be responsible for tracking electronic transactions and recording them appropriately.
  - iv. Large Events. In case of a large event, such as the Plant Sale, the Treasurer will work closely with the committee chair and the Board to ensure that a written plan for managing financial transactions is available for use and review.
- (2) Recording Incoming Funds. The Treasurer shall document and receipt all incoming funds or donations including cash and in-kind donations.
- (3) Paying Expenses. The Treasurer shall pay budgeted/approved expenses according to the terms of a vendor's invoice. All payments shall include appropriate documentation, LCMG Reimbursement/Expenditure Form, dates and signatures, and be supported by invoices or receipts.
- (4) Check Cashing Policy.
  - i. Uncashed Checks. Checks issued by LCMG and not cashed within 90 days may be subject to stop payment at the discretion of the Board. Reimbursement after payment has been stopped will be the amount of the check(s) minus the stop payment fee(s).
  - ii. Voided Checks. All checks that are voided shall be kept with the checkbook until the Financial Review is completed.

- (5) Digital Platforms. LCMG may use digital platforms—including debit/credit card systems, e-commerce sites, and online fundraising tools—to collect and process revenue.
- i. The Treasurer shall specify the methods for access, activity, and security for all LCMG digital financial platforms and ensure they are used only for LCMG business.
  - ii. The Treasurer shall identify requirements to facilitate transactions from third-party vendors or providers.
  - iii. For liability protection, LCMG shall not store customer or donor financial information on LCMG platforms, rather shall contract with third-party vendors capable of securely maintaining customer and donor financial information.
  - iv. The net total of all digital transactions shall be recorded as revenue; associated fees shall be recorded as fundraising expenses.
- (6) Reimbursements.

- i. Submission Requirements. Reimbursement requests shall be submitted to the Treasurer using the Expenditure/Reimbursement Form, along with supporting documents which may include receipts, invoices, and other documentation.
- ii. Mileage reimbursement for using a private vehicle shall be based on two receipts for filling of fuel tank both prior to and immediately after the trip (reimbursement shall equal the value on the second receipt; or map mileage from point A to point B (e.g., no side trips) based on digital mapping software/applications. Mileage will be reimbursed at the current GSA rate.

#### D. Fundraising.

- (1) LCMG's fundraisers are listed below:
  - i. Spring Fundraiser (e.g. bareroot trees and shrubs, etc.);
  - ii. Plant Sale;
  - iii. Fall Fundraiser (e.g. bulbs, etc.); and
  - iv. A fourth fundraising event, if needed.
- (2) Fundraisers shall make at least 18% over and above all costs.
- (3) LCMG has a Revenue Identification Number (RID) as written near the top of Wyoming DOR's letter dated October 26, 2015.
- (4) Every fundraiser chair shall submit a final report.

E. Grant Procedures. LCMG may pursue grants as supplemental funding or resources for member-approved plans, budgets, or formal agreements. Pursuant to Bylaws Article IV, Section 1.E. (Board Review of Proposals), approval to apply for a grant (monetary or in-kind) on behalf of LCMG is required before submitting a grant application to a potential grantor.

- (1) Use of Grant Funds.
  - i. Charitable Purpose. Grant funds shall be used for LCMG's charitable projects and activities that benefit the public and may not be used for private benefit or unrelated business activities.

- ii. Prohibition on Pass-Through Grants. 'Pass-through' grants are prohibited. LCMG shall not apply for or accept a grant with the intention of transferring funds to another organization. This does not prohibit reasonable compensation for services rendered or payments required under the grant terms.
  - iii. Revenue Limit. Total grant revenue for all LCMG projects shall not exceed LCMG liquid assets or jeopardize LCMG's status as an IRC §509(a)(2) public charity.
- (2) Grant Lead. The Grant Lead shall be the committee chair or coordinator recommending the grant. They may research grant opportunities and shall be in charge of preparing materials for submitting grant requests to the Board and/or membership for consideration. Responsibilities include:
- i. Ensuring the grant aligns with the member-approved plan and budget;
  - ii. Providing required materials to the Board and membership for consideration; and
  - iii. If a grant is awarded, administer, draft, and submit all required grant reports and expenditure documentation to the grantor, with copies to the Treasurer.
- (3) Submitting Grant Requests for Approval to Apply. Grant applications shall reflect approved plans, agreements, and budgets, including the scope, intended outcomes, and related commitments. If a grant opportunity would initiate a new project, refer to P&P, paragraph 3; if it would change an approved plan, refer to P&P, paragraph 3.D; or if it would increase an approved budget, refer to P&P, paragraph 11.A. The Grant Lead shall submit the following materials to the Board at least 20 days before the meeting where approval to apply is requested:
- i. Grant Terms and Conditions. These describe the grantor's expectations of LCMG if a grant is awarded (requirements, deadlines, obligations, etc.);
  - ii. Draft Grant Application or a substantially similar narrative format to P&P, Attachment 2 (Grant Information Narrative);
  - iii. Proposed Amendments to Approved Plans or Budgets. The request should identify any ancillary costs or requirements associated with receiving the award (e.g., equipment rental, recurring utility costs, etc.). As applicable, a Detailed Budget Estimate Form or a proposed amendment to an approved plan may be submitted concurrently with the grant request to streamline the approval process;
  - iv. Conflict of Interest. Any member involved in preparing or administering a grant must disclose any potential conflicts of interest; and
  - v. Timing. When possible, submit materials as part of LCMG's annual budget cycle (P&P, paragraph 11.A (Budget Procedures)) so it may be considered alongside other committee requests and to minimize mid-year budget amendments.
- (4) Board Review and Recommendation. Pursuant to Bylaws Article IV, Section 1.E (Board Authority), the Board shall:
- i. Review grant requests using the same standards applied to proposals (P&P, paragraph 3.B) and budgets (P&P, paragraph 11.A(3));
  - ii. Review the grant terms, conditions, reporting requirements, and obligations requested by the grantor to ensure LCMG has the resources, volunteer capacity, and organizational support needed to carry out the grant if awarded;

- iii. Serve as a clearinghouse for LCMG grant activity by maintaining a summary log of grants applied for, awarded, or completed; grant periods and deadlines; and any grantor-specific limitations or waiting periods to re-apply; and
  - iv. To support continuity and organizational recordkeeping, the Board shall encourage Grant Leads to use an @lcmg.org email address, rather than personal accounts, when creating or accessing online grant application/management platform accounts on behalf of LCMG. This practice preserves institutional access and facilitates transitions among Board members, committee chairs, and activity coordinators.
- (5) Approval to Apply. A grant application request may be approved by the Board or the membership, depending on whether the grant would change a member-approved plan or increase a member-approved budget.
- i. When Board Approval is Sufficient. The Board may approve a grant request when all of the following are true:
    - a. The grant application conforms to a member-approved plan; and
    - b. The grant request does not increase the member-approved budget for the committee or activity; and
    - c. The grant terms and conditions do not impose new obligations on LCMG (e.g., commitments, obligations, reporting burdens, etc.).
  - ii. When Membership Approval is Required. Membership approval is required when any of the following are true:
    - a. The grant request would change a member-approved plan; or
    - b. The grant request would increase the member-approved budget for the committee or activity responsible for execution; or
    - c. The grant terms and conditions imposes new obligations on LCMG; or
    - d. The Board determines that the grant request exceeds its authority to approve.
- (6) Effect of Approval.
- i. Approval to Apply = Approval to Accept. Approval to apply for the grant constitutes approval for the Board to sign a grant agreement/award acceptance, if offered. No second vote is required.
  - ii. The Grant Lead shall administer the grant as described in P&P, paragraph 11.E(2) (Grant Lead Responsibilities).
  - iii. The Board shall act as described in Bylaws Article IV, Section 1.F (Board Authority), to include:
    - a. The Treasurer, or another designated Board member or agent, shall sign and/or submit the grant application.
    - b. The Treasurer shall provide banking information and financial documentation to the Grant Lead or the grantor, as requested.
    - c. If awarded, the Treasurer, or another designated Board member, shall sign the grant agreement/acceptance.

- d. The Treasurer shall track each accepted grant separately, by grant name and amount, on the Treasurer's Reports to ensure visibility that revenue and expenses align with grant terms.
- e. The Treasurer shall report grant revenue and expenditures in LCMG's annual IRS Form 990 filings, as required by law.

F. Financial Recordkeeping.

- (1) Financial Forms. The Treasurer shall develop and maintain appropriate forms to document financial transactions. These forms may include, but are not limited to:
  - i. Cash Box Transfer Form;
  - ii. Compensated Speaker Form;
  - iii. Deposit Form;
  - iv. Detailed Budget Estimate Form; and
  - v. Expenditure/Reimbursement Form.
- (2) Treasurer's Reports. The Treasurer shall provide a written report to the Board 11 days before each regular membership meeting, and a verbal report at all Board and membership meetings and as otherwise requested.
  - i. The Monthly Treasurer's Report shall be in writing, formatted similar to P&P, Attachment 3, and shall include for each line item in the budget:
    - a. The budgeted amount;
    - b. The itemized number and nature of expenditures/deposits for the report month;
    - c. The year-to-date total expenditures against each line item;
    - d. Total income to date on each applicable line item; and
    - e. End-of-month balances for the previous and current month for each account, including CD and/or investments.
  - ii. The Annual Treasurer's Report shall be in writing, formatted similar to P&P, Attachment 4, and shall include:
    - a. A summary of each line item or Committee's budget activity for the year; and
    - b. A summary of the activity in all LCMG bank accounts for the year
- (3) Bank Records. The Treasurer shall:
  - i. Document the reconciliation of each bank statement;
  - ii. Maintain a record of budget status, bank reconciliations, check registers, income and expenses, and LCMG assets; and
  - iii. Maintain the original bank statements, initialed by a second verifier, for each month. Refer to P&P, paragraph 11.B(4) for information on appointing a second verifier.

- (4) Charitable Contributions of \$75 or More. LCMG shall acknowledge donor contributions and maintain records of all donations (monetary or noncash) to LCMG in compliance with LCMG's IRS Determination Letter dated March 15, 2006; IRS Publication 1771, *Charitable Contributions—Substantiation and Disclosure Requirements*; and any future IRS guidance. This includes:
- i. Written acknowledgement for contributions of \$250 or more;
  - ii. Disclosure statements for quid pro quo contributions exceeding \$75;
  - iii. Description of noncash contributions without valuation; or
  - iv. Acknowledgement of services or unreimbursed expenses without valuation.
- (5) Public Support Test Documentation. The Treasurer shall maintain documentation as required by law to support compliance with IRC §509(a)(2) reporting requirements related to charitable contributions and the public support test (e.g., public support vs. disqualified support).
- (6) Grant-related Records. The Treasurer shall maintain complete grant records (physical and/or electronic) for seven (7) years after the close of the fiscal year in which the grant was last reported to the IRS. A record copy shall also be provided to the Secretary for inclusion in LCMG's Books and Records. Grant records shall include, at a minimum:
- i. Grant applications or narratives submitted to the grantor;
  - ii. Grant terms, deadlines, and conditions;
  - iii. Grant agreements, contracts, and/or award letters;
  - iv. Member-approved plans and budgets associated with the grant;
  - v. Documentation of all grant expenditures (e.g., invoices, receipts, etc.) along with the corresponding LCMG bank statements and reconciliations reflecting grant deposits and disbursements;
  - vi. Copies of reports submitted to grantors, along with related correspondence and in-kind contribution records; and
  - vii. IRS filings related to grant revenue.

**12. FINANCIAL REVIEW PROCEDURES.** Pursuant to Bylaws Article XI, Section 6 (Financial Review), each January, or as directed by the Board, the Financial Review Committee shall conduct an examination of LCMG financial transactions and procedures occurring since the last review. Upon completion of the examination, the committee shall present a written summary of findings to the Board.

A. In conducting the financial examination, the committee shall, at a minimum:

- (1) Read the Bylaws, P&P, and budget of LCMG;
- (2) Read the minutes of each Board and membership meeting noting any unusual items and following up on such items. Also note any item that may represent noncompliance with the Bylaws and these P&P;
- (3) Review the prior fiscal year's bank statements and financial records (deposits, distributions, invoices, cancelled checks, check register, electronic transactions), and monthly Treasurer's reports for all LCMG Financial Accounts. Compare the account balances per the Treasurer's monthly reports to the reconciled monthly bank statements. Review every bank statement for any unusual adjustments or amounts. Trace supporting documentation and amounts to monthly Treasurer's reports and bank statements, noting agreement of payee, amount, and proper authorization and signatures on documents to verify proper procedures were followed;
- (4) Review previously filed documents, including Bylaws amendments if applicable, for the fiscal year under examination submitted to the IRS on behalf of LCMG. Compare information submitted to the IRS to the financial records of LCMG for accuracy;
- (5) Determine if the filing of the annual report with the Wyoming Secretary of State was accomplished by the deadline;
- (6) Determine if the Nursery Stock Dealer's License was timely renewed with the Wyoming Department of Agriculture;
- (7) Determine if the liability insurance policy was properly renewed;
- (8) Determine if 1099-MISC forms were sent to any payee receiving \$600 or more; and
- (9) Prepare a report summarizing the findings of the examination of the records.
  - i. The summary will include an itemized list of material findings and recommendations for corrective actions. The Board must correct each material finding and document resolution of each issue. Resolutions must be completed within 60 days from the date the review was presented to the Board.
  - ii. The Financial Review Committee will verify corrections or satisfactory progress and the final document will be signed by a Board officer and the Financial Review Committee representative and be made available to the membership.
  - iii. If insufficient corrective action is taken, the Financial Review Committee may present the summary to the membership.

B. Upon receipt of the Financial Review Report, the Board shall prepare a written response to the report which provides additional information and/or corrective actions taken by LCMG.

C. The President and the Financial Review Committee Chairperson (or representative) shall provide a verbal summary of the Financial Review Report and Board response to the membership at the first meeting in the second quarter of each calendar year, or upon the completion of each Financial Review. Announce verbally and by email that the Board will provide a copy of the Financial Review Report and Board response to any member upon request.

### 13. BOOKS AND RECORDS.

- A. Shared Access to LCMG Books and Records. LCMG, through its Google Workspace subscription, maintains a shared online workspace to support communication, collaboration, and continuity among officers, committee chairs, activity coordinators, and other members with an organizational email address (@lcmg.org). These workspaces are administrative tools for storing and sharing documents related to projects, budgets, and organizational operations. All materials stored in shared folders are considered LCMG Records. Access is granted based on role and organizational need and may be adjusted by the Board. Shared workspaces support efficient operations and continuity but do not replace the Secretary's or Treasurer's responsibility for maintaining LCMG's official Books and Records.
- B. LCMG Forms. The Board may adopt forms to standardize submissions for proposed actions. Copies of all forms shall be made available on the LCMG website. The following LCMG forms are currently used:
- (1) Cash Box Transfer Form;
  - (2) Committee/Coordinator Activity Report;
  - (3) Compensated Speaker Form;
  - (4) Deposit Form;
  - (5) Detailed Budget Estimate Form;
  - (6) Donation Request Form;
  - (7) Expenditure/Reimbursement Form;
  - (8) Project Proposal Form;
  - (9) Proxy Form; and
  - (10) Scholarship Application Form
- C. LCMG Records. LCMG shall maintain permanent records as required by W.S. §§17-19-1601 through 1605, as well as additional records identified in the governing documents, in either electronic or paper format. Additional records shall be maintained at least 3 years. The Secretary shall perform regular backups of electronic records, and archived records older than 3 years may be stored in a secure location. Records shall be made available to members upon request to the Secretary.

*\*Indicates a record required by the Wyoming Nonprofit Corporation Act*

- (1) \*Minutes of all Board and membership meetings, to include a record of all actions taken by the members without convening a meeting;
- (2) \*Appropriate accounting records (P&P, paragraph 11.F (Financial Records) for a list of records maintained by the Treasurer);
- (3) \*Membership List – shall include, at a minimum, the name and mailing address of all current members, listed alphabetically by membership category, along with the number of votes each member is entitled to cast. This list contains personal identifying information (PII) and shall not be shared externally without Board approval. The list may be shared internally for LCMG operational purposes, such as producing the annual membership directory, updating email distribution lists, sending meeting notices, etc.;
- (4) \*Governing Documents, including originals and amendments to the Articles of Incorporation, the Bylaws, and the P&P;

- (5) \*All written communications to members generally within the past three (3) years (sent using LCMG email distribution list(s)), including the financial statements furnished in the last] seven (7) years;
- (6) \*A list of the names and addresses of current Board officers;
- (7) \*Most recent annual report filed with the Wyoming Secretary of State;
- (8) Records of filing to the IRS for amendments to the Bylaws;
- (9) Membership directories (current and historical) – shall include, as a minimum, the first and last name, mailing address, email address, phone number, and membership category of current members; the names of current LCMG officers, committee chairs, and activity coordinators; and any other information deemed pertinent to LCMG. The information in the LCMG directory shall only be used for LCMG purposes. The information is not for public distribution and shall not be sold or used for any commercial venture;
- (10) Liability and any other LCMG insurance policy;
- (11) Letter dated March 15, 2006, from the IRS granting IRC §501(c)(3) and IRC §509(a)(2) status;
- (12) Letter dated October 26, 2015, from the Wyoming Department of Revenue;
- (13) Nursery Stock Dealers license as obtained from the Wyoming Department of Agriculture;
- (14) Financial Review Findings and Board responses of each review;
- (15) Reports sent to the WMGA;
- (16) A list of current active committees and coordinator-led activities, to include the description and contact information for the chairperson/coordinator; and
- (17) Other documents as directed by the Board;

**14. PRIVACY POLICY.** The LCMG collects personal information for specific purposes, including compliance with applicable laws and governing documents, providing access to LCMG products and services, and maintaining communication among members, as outlined below:

- A. Minimal Information Requirement: LCMG collects information necessary for membership privileges, products, or services. This includes details required by law or specified in LCMG governing documents.
- B. Data Collection and Retention: Personal information may be collected, stored, and shared electronically or in hard copy. LCMG retains this information for at least 3 years or until membership resignation.
- C. Access and Confidentiality: LCMG members and advisors have access to personal information. LCMG does not share members' personal data with third parties unless legally required. When shared, this information is not for public distribution. Data will not be sold or used for commercial purposes. Members may opt-out of having their personal information published in the LCMG Directory.
- D. Publicity: LCMG publicity may include a member's first name and last initial.

## 15. AMENDMENT PROCEDURES

- A. These P&P shall be reviewed at least every two (2) years.
- B. The P&P shall be amended by a two-thirds (2/3) vote of the members in attendance (including in person, virtually, or by valid proxies) at a membership meeting, provided that notice of such proposed amendment has been given to all members no less than 30 days prior to the meeting.
- C. Additional revisions may be made to these P&P on an as-needed basis using this sequence:
  - (1) Identification of the needed change;
  - (2) Referral by the Board to the Bylaws Committee;
  - (3) Review by the Bylaws Committee and recommendation to the membership; and
  - (4) Vote of the membership with 30 days' notice.

Adopted February 20, 2014

Amended November 17, 2016

Amended September 20, 2018

Amended September 19, 2019

Amended April 21, 2022

Amended April 18, 2024

Amended June 20, 2024

Revision Adopted April 16, 2026

Attachment 1 - Sample Proposed Annual Budget

Attachment 2 - Sample Grant Information Narrative

Attachment 3 - Monthly Treasurer's Report

Attachment 4 - Sample Annual Treasurer's Report

**Attachement 1 to Pnps of LARAMIE COUNTY MASTER GARDENERS  
Sample Proposed Annual Budget for FY 20XX (Jan 1 - Dec 31)**

	Last Year's Expense Budget	Proposed 20XX Expense Budget	Expected 20XX Revenues
<b>Administrative</b>			
Annual Meeting & Graduation	\$500	\$700	
Bank Checks for Checking Account	\$35	\$40	
Graduation Embroidery	\$360	\$300	
Liability Insurance	\$650	\$700	
Annual Picnic	\$175	\$200	
eCommerce site for online LCMG Fundraisers	\$215	\$200	
Financial Software & Supplies	\$100	\$90	
Paper Supplies / Envelopes	\$75	\$100	
Postage	\$50	\$40	
Printing & Copying	\$200	\$100	
Post Office Box Rental	\$284	\$290	
Member Scholarships	\$1,300	\$1,000	
Storage Facility	\$1,540	\$1,700	
WY Dept of Ag - Nursery License	\$50	\$50	
WY Incorp Fees (due Sep 2020)	\$50	\$50	
Conferences/Convention Expenses	\$0	\$0	
Adult Education: Ask-A-Master Gardener	\$100	\$90	
Adult Education: Speaker Series	\$3,700	\$3,600	\$300
Adult Education: Seed Library	\$750	\$700	
Youth Education Committee	\$2,300	\$2,000	
Awards Committee	\$100	\$100	
Fundraising - Bare Root Committee	\$9,500	\$9,450	\$11,200
Fundraising - Plant Sale Committee	\$10,700	\$10,500	\$16,100
Roses	\$520	\$500	\$700
Soil	\$4,000	\$4,200	\$6,000
Native Plants* (purchases for plant sale)	\$700	\$600	\$900
"Ready-When-You-Are" Committee	\$20	\$40	\$1,400
Fundraising - Bulbs Committee	\$4,370	\$4,000	\$5,500
Soil Committee	\$5,260	\$5,000	\$6,850
Garden Walk Committee (Next Garden Walk FY2025)	\$0	\$0	
Hospitality Committee	\$100	\$90	
Project Development Committee	\$100	\$90	
Mini-Garden Tours Committee	\$100	\$85	
Native Plants Committee (not in plant sale purchase)	\$0	\$0	
Programs Committee	\$100	\$80	
Public Relations Committee	\$600	\$580	
LCMG Website Hosting & Domain Registration			
One time website re-design	\$4,000	\$3,800	
LCCC Scholarship	\$5,000	\$4,000	
<b>Revenue not related to budgeted line items:</b>			
Donations			\$50
Interest (Bank Accounts—not CDs)			\$10
<b>Totals:</b>	\$57,604	\$55,065	\$48,950

**Bank Account Summaries:**

	<u>Beginning Balance</u>		<u>Expected EOY Balance</u>
Checking Account	\$47,000		\$40,885
CD ZZZ (matures on .....	\$40,000	plus dividends =	\$40,100
CD YYY (matures on .....	\$20,000	plus dividends =	\$20,050
<b>Total financial assets =</b>	<b>\$107,000</b>		<b>\$101,035</b>

**Attachment 2 to P&P of LARAMIE COUNTY MASTER GARDENERS  
Sample Grant Information Narrative Format**

This template may be used when the applicant cannot provide a printed copy of the grant application. Please answer each section in narrative form. Attach additional pages, as needed.

1. Name of Project: \_\_\_\_\_

2. LCMG Project Lead or Committee: \_\_\_\_\_

A. Contact email: \_\_\_\_\_

B. Contact Phone #: \_\_\_\_\_

**3. Grant Information**

A. Granting Organization: \_\_\_\_\_

B. Grant Name: \_\_\_\_\_

C. Application Deadline: \_\_\_\_\_

D. Amount Requested: \_\_\_\_\_

E. Matching Funds/In-Kind Required? (Yes/No; if yes, describe requirement)

F. Estimated Date of Notification of Grant Award: \_\_\_\_\_

G. Estimated Disbursement Timeline(s): \_\_\_\_\_

F. Terms regarding use of funds, reporting requirements, etc.: \_\_\_\_\_

4. **Project Summary.** Provide a brief description of the project, including project goals & expected outcomes, activities, timelines (start and end dates), etc. (a LCMG Project Proposal Form may be attached as a substitute)

5. **Budget Summary.** Based on the amount requested for the grant (above 3.D), provide the best available estimate of project costs, including materials & supplies, equipment, contracted services, educational materials, other anticipated expenses, etc. the grant amount would cover (a LCMG Detailed Budget Estimate Form may be attached as a substitute)

6. **Additional Planning Factors.** Describe any planning, approvals, preparatory work needed to carry out the project if the grant is awarded. Examples may include city or county permits, site preparation (e.g., grading, concrete pads, utility access, etc.), structural or safety or insurance requirements, coordination with property owners or partner organizations, lead times for contractors or materials, etc. Explain who will complete the work (if known; could be a general identifier like electrician, etc.), estimated timelines, and whether any costs fall outside the grant request.

7. **Sustainability & Long-Term Maintenance.** Explain how the project will be maintained after the grant period ends, including recurring costs, responsible committee, replacement or repair needs, asset management & use, etc.

8. **Attachments.** Grant terms, any available grant instructions or screenshots, etc.

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**FOR BOARD REVIEW:**

- Ready to forward for Membership Approval (project plan, budget estimate, etc.)?
- Date of Membership Approval: \_\_\_\_\_
- Authorization for grant application submission (by whom): \_\_\_\_\_

**Attachment 3 to PnPs: LARAMIE COUNTY MASTER GARDENERS**

**Sample Monthly Treasurer's Report for XX, 20XX**

Budget Item:

	Budget	Expenses			Revenue	
		This Month	Year to Date	Remain-ing	This Month	Year to Date
Administrative:						
Annual Meeting & Graduation	\$500	\$0	\$30	\$470		
Bank Checks for Checking Account	\$35	\$0	\$10	\$25		
Graduation Embroidery	\$360	\$0	\$0	\$360		
Liability Insurance	\$650	\$0	\$0	\$650		
Annual Picnic	\$175	\$0	\$0	\$175		
eCommerce: online Fundraisers	\$215	\$0	\$0	\$215		
Financial Software & Supplies	\$100	\$0	\$0	\$100		
Paper Supplies / Envelopes	\$75	\$0	\$0	\$75		
Postage, Printing & Copying	\$250	\$0	\$100	\$150		
Post Office Box Rental	\$284	\$0	\$0	\$284		
Member Scholarships / Conventions	\$1,300	\$0	\$0	\$1,300		
Storage Facility	\$1,540	\$900	\$1,100	\$440		
WY Dept of Ag - Nursery License	\$50	\$50	\$50	\$0		
WY Incorp Fees (due Sep 2020)	\$50	\$0	\$0	\$50		
Adult Education: Ask-A-Master Gardener	\$100	\$0	\$15	\$85		
Adult Education: Speaker Series	\$3,700	\$0	\$0	\$3,700	\$200	\$500
Adult Education: Seed Library	\$750	\$0	\$0	\$750		
Youth Education Committee	\$2,300	\$0	\$0	\$2,300		
Awards Committee	\$100	\$0	\$0	\$100		
Fundraising - Bare Root Committee	\$9,500	\$4	\$45	\$9,455	\$1,200	\$1,500
Fundraising - Plant Sale Committee	\$10,700	\$0	\$0	\$10,700	\$100	\$120
Roses	\$520	\$0	\$0	\$520		
Soil	\$5,260	\$0	\$0	\$5,260	\$850	\$900
Native Plants* (purchases for plantsale)	\$700	\$0	\$0	\$700		
"Ready-When-You-Are" plants		\$0	\$0	\$0	\$10	\$50
Fundraising - Bulbs Committee	\$4,370	\$0	\$0	\$4,370	\$900	\$950
Garden Walk Committee (Next Walk 2025)	\$0	\$0	\$0	\$0		
Hospitality Committee	\$100	\$0	\$0	\$100		
Project Development Committee	\$100	\$0	\$0	\$100		
Mini-Garden Tours Committee	\$100	\$0	\$0	\$100		
Native Plants Committee (*not in plant sale pur	\$0	\$0	\$0	\$0		
Programs Committee	\$100	\$0	\$0	\$100		
Public Relations Committee	\$600	\$0	\$0	\$600		
Website Hosting & Domain Reg.		\$0	\$0	\$0		
2024 Website Re-Design	\$4,000	\$0	\$0	\$4,000		
LCCC Scholarship	\$5,000	\$0	\$0	\$5,000		
Donations					\$0	\$50
<b>TOTALS:</b>	<b>\$53,584</b>	<b>\$954</b>	<b>\$1,350</b>	<b>\$52,234</b>	<b>\$3,260</b>	<b>\$4,070</b>

**Bank Account Summaries:**

	<u>Beginning of Month</u>		<u>End of Month</u>
Checking Account	\$48,000		\$50,306
CD ZZZ (matures on .....)	\$40,000	plus \$50 dividends	\$40,050
CD YYY (matures on .....)	\$20,000	plus \$15 dividends	\$20,015
		<b>Total financial assets =</b>	<b>\$110,371</b>

**Attachment 4 to PnPs: LARAMIE COUNTY MASTER GARDENERS  
Sample Annual Treasurer's Report for 20XX**

Budget Item:

	Original Budget	Amended Budget	Final Budget	Expenses	Revenues
<b>Administrative:</b>					
Annual Meeting & Graduation	\$500		\$500	\$30	
Bank Checks for Checking Account	\$35		\$35	\$10	
Graduation Embroidery	\$360		\$360	\$0	
Liability Insurance	\$650		\$650	\$0	
Annual Picnic	\$175		\$175	\$0	
eCommerce: online Fundraisers	\$215		\$215	\$0	
Financial Software & Supplies	\$100		\$100	\$0	
Paper Supplies / Envelopes	\$75		\$75	\$0	
Postage, Printing & Copying	\$250		\$250	\$100	
Post Office Box Rental	\$284		\$284	\$0	
Member Scholarships / Conventions	\$1,300		\$1,300	\$0	
Storage Facility	\$1,540		\$1,540	\$1,100	
WY Dept of Ag - Nursery License	\$50		\$50	\$50	
WY Incorp Fees (due Sep)	\$50		\$50	\$0	
Adult Education: Ask-A-Master Gardener	\$100		\$100	\$15	
Adult Education: Speaker Series	\$3,700		\$3,700	\$0	\$500
Adult Education: Seed Library	\$750	\$1,000	\$1,000	\$0	
Youth Education Committee	\$2,300		\$2,300	\$0	
Awards Committee	\$100		\$100	\$0	
Fundraising - Bare Root Committee	\$9,500		\$9,500	\$45	\$1,500
Fundraising - Plant Sale Committee	\$10,700		\$10,700	\$0	\$7,000
Roses	\$520		\$520	\$500	\$700
Soil	\$5,260		\$5,260	\$0	\$900
Native Plants* (purchases for plant sale)	\$700		\$700	\$650	\$800
"Ready-When-You-Are" Committee			\$0	\$0	\$50
Fundraising - Bulbs Committee	\$4,370		\$4,370	\$0	\$950
Garden Walk Committee (Next Walk 2025)	\$0		\$0	\$0	
Hospitality Committee	\$100		\$100	\$0	
Project Development Committee	\$100		\$100	\$0	
Mini-Garden Tours Committee	\$100		\$100	\$0	
Native Plants Committee (*not in plant sale purchase)	\$0		\$0	\$0	
Programs Committee	\$100		\$100	\$0	
Public Relations Committee	\$600		\$600	\$0	
Website Hosting & Domain Reg.			\$0	\$0	
2024 Website Re-Design	\$4,000		\$4,000	\$0	
LCCC Scholarship	\$5,000		\$5,000	\$0	
Donations					\$50
<b>TOTALS:</b>	<b>\$53,584</b>		<b>\$53,834</b>	<b>\$2,500</b>	<b>\$12,450</b>

**Bank Account Summaries:**

	<u>Beginning of Year</u>		<u>End of Year</u>
Checking Account	\$48,000	plus above revenues minus expenses =	\$57,950
CD ZZZ (matures on .....)	\$40,000	plus \$50 dividends =	\$40,050
CD YYY (matures on .....)	\$20,000	plus \$15 dividends =	\$20,015
<b>Total financial as sets =</b>	<b>\$108,000</b>		<b>\$118,015</b>