

2018 POLICIES AND PROCEDURES of the
LARAMIE COUNTY MASTER GARDENERS (LCMG)

1. EXECUTIVE BOARD

- A. The Executive Board shall consist of the President, Vice President, Secretary, and Treasurer who shall be elected by the members in accordance with Article VII of the Bylaws.
- B. The Executive Board shall review proposals for actions to be taken by the LCMG for consistency with the provisions of Article II of the Bylaws and to ascertain if the proposals are financially feasible.
- C. The Executive Board shall present its recommendations regarding proposals to the members at the membership meeting prior to members voting on a proposed action.
- D. The President shall:
 - i. Receive, open, review and initial all bank statements prior to presenting them to the Treasurer.
 - ii. Write reports to be delivered to the Wyoming Master Gardener Association (WMGA) by the WMGA Delegates.
 - iii. Provide PDF files of the following documents to the membership, via email, no less than 10 days prior to each membership meeting (W.S. 17-19-705(c)(i)):
 - a. Minutes of prior membership meeting(s);
 - b. Minutes of prior Executive Board meeting(s);
 - c. Treasurer's report(s); and
 - d. The agenda for the coming membership meeting. Such agenda should clearly state which items will be voted upon by the membership at the meeting.
 - iv. Provide PDF files of the following documents prior to the first membership meeting in the second quarter of each calendar year:
 - a. The findings of the Financial Review Committee; and
 - b. The responses of the Executive Board to those findings.
 - v. Provide a verbal report of the Financial Review at the first membership meeting in the second quarter of each calendar year, or upon the completion of each Financial Review.
 - vi. Conduct meetings using Special Rules of Order and, when needed, Roberts Rules of Order.
- E. The Vice President shall:
 - i. Ensure that an updated directory is published at intervals determined by the Executive Board.
 - ii. Procure meeting rooms as needed for Executive Board meetings and membership meetings, relay this information to other members of the Executive Board, and forward the information to the web master.
 - iii. Be liaison between the committees and members of the Executive Board while each committee is active.
 - iv. Serve as chair or co-chair of the Programs Committee in the absence of a member volunteer.
- F. The Secretary shall:
 - i. Write and keep all records (e.g., minutes) of the LCMG and Executive Board meetings. Minutes shall include but not be limited to dates and times called to order and adjourned, locations, attendance lists, who officiated, any actions resulting in votes by the Executive Board or membership, and any discussions

regarding actions taken on the Bylaws and Policies and Procedures. Minutes following the election of any new officer shall be prepared within five days.

- ii. Be custodian of the following documents:
 - a. Minutes and attendance lists of Executive Board and membership meetings;
 - b. Bylaws;
 - c. Policies and Procedures;
 - d. Annual reports to the Secretary of State;
 - e. Nursery Stock Dealers license and applications for same;
 - f. Records of filings to the IRS for amendments to the Bylaws;
 - g. Membership directories (current and historical);
 - h. Liability insurance policy;
 - i. Letter dated March 15, 2006 from the IRS granting 501(c)(3) status;
 - j. Letter from Wyoming Department of Revenue dated October 26, 2015;
 - k. Other documents as directed by the Executive Board;
 - l. Annual reports as sent to the Wyoming Secretary of State;
 - m. Nursery Stock Dealers license as obtained from the Wyoming Department of Agriculture; and
 - n. Findings and Executive Board responses of each Financial Review.
 - iii. Not be responsible for the records of committees
 - iv. Keep up-to-date copies of the Bylaws. Maintain records of the transmittal to the membership of proposed amendments of the Bylaws prior to members voting on proposals. This shall include copies of the amendments as proposed, a list of recipients and the date(s) the proposals were provided to the members.
 - v. Provide copies of Executive Board meeting minutes by email to members of the Executive Board, the Laramie County Extension Office and to any member requesting a copy. Copies of minutes of the previous membership meeting shall be provided by email to the Executive Board two weeks after the membership meeting for the Executive Board's review.
 - vi. Ensure that amendments to Bylaws are filed with the Internal Revenue Service as required.
- G. The Treasurer shall:
- i. Provide the Treasurer's reports to the Executive Board at least three days prior to the Executive Board meeting for its review;
 - ii. Document the reconciliation of each bank statement;
 - iii. Maintain a record of financial income and expenses;
 - iv. Pay budgeted/approved expenses when presented with appropriate documentation supported by invoices or receipts;
 - v. Document and receipt all incoming funds or donations including cash and in-kind donations;
 - vi. Specify the method for managing revenues for all events and projects (e.g. locking cash bags);
 - vii. Issue IRS Form 1099 MISC, as required by law, to each payee receiving \$600 or more. Reimbursed expenses should not be included in the total reported, as long as receipts are provided;
 - viii. File annual reports with the Wyoming Secretary of State by July 1, and provide a copy of the report to the Secretary;
 - ix. Annually renew the Nursery Stock Dealers license with the Wyoming Department of Agriculture, and providing a copy to each Executive Board member;

- x. Renew the liability insurance policy, and provide copies to all Executive Board members;
- xi. Develop and maintain appropriate forms for financial transactions subject to review by the Executive Board. These forms may include, but are not limited to:
 - a. Expenditure Form;
 - b. Reimbursement Form;
 - c. Deposit Form;
 - d. Cash Box Transfer Form;
 - e. General Purpose Form; and
 - f. Compensated Speaker Form.
- xii. Maintain copies of the findings and Executive Board responses of each Financial Review.

2. COMMITTEES

A. Each committee:

- i. Should consist of no fewer than three (3) members, if possible;
- ii. Shall comply with Section 12 FUNDRAISING of this document;
- iii. Shall comply with Section 7 BUDGET PROCEDURES of this document;
- iv. Shall submit a brief written, email or verbal status report at each Executive Board meeting while the committee is active or as requested by the President, stating:
 - a. Committee's budget and its status;
 - b. Problems and concerns;
 - c. Progress made since last report; and
 - d. Recommendations.
- v. Shall submit all relevant materials to its successor within sixty (60) days of appointment;
- vi. Shall have a chair (or co-chairs). If a chair (or co-chairs) cannot be found, the committee will not exist and the event will not occur.
- vii. Submit a detailed budget estimate to the Treasurer by September 1 for the next calendar year, for review by the Executive Board at its September meeting. If a detailed budget is not submitted by a committee, an amount based on the previous year's amount will be determined by the Executive Board and included in the proposed LCMG budget. Before any expenditure can be made by the committee, the committee chair must present a detailed budget to the Executive Board for approval. These "place holder" amounts will be noted on the final budget presented to the membership for vote.
- viii. Shall keep expenditures within the approved budget amount; and
- ix. Shall obtain a written agreement or acknowledgement from entities that will benefit or partner with LCMG to fulfill the purpose of the committee.

B. Committees shall include but not be limited to the following:

- i. Plant Sale - this Committee will organize and oversee the annual Plant Sale.
- ii. Garden Walk
 - a. The Garden Walk Committee will organize and oversee the annual Garden Walk.
 - b. Because the Wyoming Department of Revenue (DOR) considers LCMG's Garden Walk to be entertainment and thus subject to Wyoming Sales and Use Tax if admission is charged, the Garden Walk shall be free to the public, as declared by LCMG in a letter dated September 21, 2015 to DOR and per DOR's response dated October 26, 2015, 2nd paragraph of page 3.

Donations may be requested to defer the cost of printing pamphlets and advertising. According to the previously referenced correspondence with the DOR, such donations are not subject to sales and use taxation.

iii. Public Relations

a. The Public Relations Committee will prepare publicity for newspapers and other media as requested by the Executive Board or any of the committees.

b. An officer will serve as chair in the absence of a member volunteer.

iv. Programs - The Programs Committee will plan for educational programs to be presented at all membership meetings.

v. Financial Review

a. The Financial Review Committee will conduct examinations of the procedures and financial transactions of LCMG. Such examinations will be conducted in three situations: each January, as directed by the Executive Board, and upon the election of a new Treasurer. Upon completion of the examinations, written summaries of findings will be given to the Executive Board by the Financial Review Committee. Upon receipt of the findings, a written response will be prepared by the Executive Board which provides additional information and/or recommends remedial responses to be taken by LCMG. A report of the examination findings and responses will be presented to the membership by the first meeting convened in the second quarter of the calendar year. Copies of the examination findings and responses will be retained in the Secretary's and Treasurer's records for each calendar year.

b. In conducting the financial examination, the Financial Review Committee shall, at a minimum:

I. Read the Bylaws, Policies and Procedures, and budget of LCMG.

II. Read the minutes of each Executive 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 Policies and Procedures of the LCMG.

III. Review each of the Treasurer's monthly financial reports.

Compare the account balances per the Treasurer's reports to the reconciled monthly bank statements.

IV. Review every bank statement for any unusual adjustments or amounts.

V. Randomly select 25 canceled checks and trace to supporting documentation, noting agreement of payee, amount and proper authorization and signatures on the invoices and checks. Trace amounts to proper posting on monthly financial statements.

VI. Randomly select 25 invoices from financial records and trace back to the bank statement, noting agreement of payee, amount and proper authorization and signatures on the invoices and checks. Trace amounts to posting on monthly financial statements for proper recording.

VII. Randomly select 10 deposits from bank statement and trace to supporting documentation, noting agreement of amount and if proper procedures were followed. Trace amounts to proper posting on monthly financial statements.

- VIII. Randomly select 10 deposits from financial records and trace to bank statement noting agreement of amount and if proper procedures were followed. Trace amounts to proper posting on monthly financial statements.
- IX. Review previously filed documents, including Bylaws amendments if applicable, for the fiscal year under examination submitted to the Internal Revenue Service on behalf of LCMG. Compare information submitted to the IRS to the financial records of LCMG for accuracy. Determine if the filing of the annual report with the Wyoming Secretary of State was accomplished by the deadline.
- X. Determine if the Nursery Stock Dealer's License was timely renewed with the Wyoming Department of Agriculture.
- XI. Ascertain that the liability insurance policy has been properly renewed.
- XII. Prepare a summary of the findings of the examination of the financial records.
- XIII. Determine if 1099 MISC forms were sent to any payee receiving \$600 or more.

C. Other Committees

i. Other committees may be formed as follows:

- a. A written description of the committee's purpose along with a detailed budget of expected expenses shall be presented to the Executive Board; and
- b. Formation of the committee and the funding of budgets will be presented to the membership for approval.

3. MEMBERSHIP DIRECTORY

- A. The membership directory shall include contact information for members, the names of LCMG officers and committee chairs, and any other information deemed pertinent to LCMG. This task may be conducted with the assistance of a committee.
- B. 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.

4. WYOMING MASTER GARDENER ASSOCIATION (WMGA) DELEGATES

- A. The delegates and alternates shall be reimbursed for actual expenses as verified by receipts. Carpooling is strongly encouraged.

5. SPEAKER POLICY

- A. All speakers shall complete and return the Compensated Speaker Form at least two weeks prior to the event if they are to receive any financial compensation for a presentation at an LCMG event. The Compensated Speaker Form becomes the contract between the speaker and LCMG.
- B. Because they are educational events, the speaker series and other speaker events do not require collection and remittance of sales and use tax (see 2nd paragraph page 3 of DOR letter dated October 26, 2015).

6. CHECK CASHING POLICY

- A. Checks issued by LCMG and not cashed within 90 days may be subject to stop payment at the discretion of the Executive Board. Reimbursement after payment has been stopped will be the amount of the check(s) minus the stop payment fee(s).
- B. No Executive Board member shall endorse a check written to himself or herself.

7. BUDGET PROCEDURES

- A. A proposed budget for the upcoming year for each committee or project shall be submitted to the Executive Board, by the chairpersons, annually by September 1st.
- B. The Executive Board shall review each committee proposal and shall present a proposed annual budget for the LCMG at the November membership meeting.
- C. Each project's or event's proposed budget shall include:
 - i. A detailed description of the project/event and how it is consistent with LCMG's Objectives,
 - ii. A detailed budget of expenditures and incomes,
 - iii. A time schedule for completion.
- D. When preparing the budget for the coming year, discussion by the Executive Board shall include whether or not to place funds in the flex certificate of deposit (CD).
- E. All elected officers will have signature rights to the CD and the checking account.
- F. Any budget amendment or budget for a new project or event shall be presented to the Executive Board for review.
 - i. The Executive Board has the authority to approve expenditures and budget amendments up to \$500. At the next ensuing meeting of the membership, the Executive Board shall report to the membership any such expenditures.
 - ii. If the expenditure exceeds \$500 and passes review of the Executive Board, the Executive Board must present the proposed expenditure to the membership for approval.
 - iii. If the expenditure is time-sensitive, an email ballot or written ballot of the membership will be conducted.
- G. A minimum of \$8,000 must be maintained in the LCMG CD at all times, except in cases of emergency. If the CD balance drops below this minimum, the CD must be replenished before any donations are considered.

8. BANKING POLICY

- A. The fiscal year shall be January 1 through December 31.
- B. Within 10 days after the date that any new officer takes office, one of the continuing officers shall deliver to the bank of record a copy of the most recent LCMG meeting minutes indicating the election of new officers and listing the outgoing officers. New officer(s) name(s) shall be placed on the signors' card and the outgoing officer(s) name(s) shall be removed. All signatures shall be in place within one month of the date that new officers take office.
- C. When LCMG accounts are moved to a new bank, the Treasurer shall set up the new bank account and shall transfer all funds to the new bank. This will be done only after all checks have cleared the current bank account. The address on file with the bank for LCMG will be the post office box of LCMG. In the event that the post office box is closed, the address will be the Laramie County Extension Office. All officers' names will be placed on the signors' card.
- D. No officer shall be signatory on a check made payable to himself or herself.
- E. Cash Box and Revenue Management

- i. Upon receipt of a request for a cash box and/or “square” for credit card transactions from a committee chair, the Treasurer will provide a cash box and/or square. Appropriate forms will be completed.
- ii. After the event, the committee chair will return the cash box and/or “square” to the Treasurer, and both parties will verify the contents.
- iii. The Treasurer will be responsible for the deposit to the bank.
- iv. The Treasurer will be responsible for tracking the credit card transactions and recording them appropriately.
- v. In the case of a large event, such as the Plant Sale, the Treasurer will work closely with the committee chair and the Executive Board to ensure that a written plan is available for use and review.

9. RECORDS RETENTION POLICY

- A. The Treasurer and Secretary shall maintain at least two years of records. Records older than two years shall be stored in a secure location.

10. REVIEW AND REVISION OF THESE POLICIES AND PROCEDURES

- A. These Policies and Procedures will be reviewed at least every two (2) years.
- B. Additional revisions may be made to these Policies and Procedures on an as-needed basis using this sequence:
 - i. Identification of the needed change;
 - ii. Referral by the Executive Board to the Bylaws Committee;
 - iii. Review by the Bylaws Committee and recommendation to the membership; and
 - iv. Vote of the membership with 30 days’ notice.

11. SCHOLARSHIP APPLICATION

Applicants seeking a scholarship shall complete the Scholarship Application Form and submit it to the Executive Board for approval prior to attending the event for which reimbursement is being requested (see Article XI of the Bylaws).

12. FUNDRAISING

- A. The Wyoming Department of Revenue (DOR) allows charitable organizations up to four (4) fundraising events per calendar year (“the occasional sales limit”) without collecting sales and use tax. The DOR defines LCMG’s fundraisers as follows (see top of page 3 of DOR letter dated October 26, 2015):
 - i. Spring Fundraiser (soil, gloves, roses, etc.)
 - ii. Plant Sale
 - iii. Fall Fundraiser (bulbs, soil, etc.)
 - iv. A fourth fundraising event, if needed.
- B. Fundraisers should make at least 15% over and above all costs.
- C. All of LCMG’s sales must be fundraisers and must be open to the public. No one is excluded. At a minimum, every sale shall be posted on the LCMG.org website.
- D. LCMG has a Revenue Identification Number (RID) as written near the top of DOR’s letter dated October 26, 2015.

13. REIMBURSEMENTS

- A. Reimbursement for a purchase shall be made only with submittal of the appropriate form and supporting documents which may include receipts, invoices, and other documentation.

- B. Reimbursement for using a private vehicle shall be made with submittal of the appropriate form and submittal of either:
 - i. 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
 - ii. Map mileage from point A to point B (e.g. no side trips) based on MapQuest or Google Maps. Mileage will be reimbursed at the current GSA rate.

Approved by the LCMG membership on February 20, 2014

Updates approved by the LCMG membership on November 17, 2016

Updates approved by the LCMG membership on September 20, 2018