

Below is draft 1 of recommended changes to the 2024 Bylaws (approved April 18, 2024). The recommended changes below will be voted upon at the membership meeting on June 20, 2024. Recommended changes are designated by a vertical line in the left margin. Proposed additions are underlined like this, and proposed deletions are struck through like this.

**2024 POLICIES AND PROCEDURES of the
LARAMIE COUNTY MASTER GARDENERS (LCMG) as amended on
June 2024**

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1. EXECUTIVE BOARD

- A. The Executive Board shall review proposals and grants, for actions to be taken by the Active Membership, for consistency with the provisions of Article II of the Bylaws to ascertain if the proposals are financially feasible and to determine the necessary management process. Any Active Member proposing a grant shall be in charge of writing the grant and ensuring the completed grant application is provided to the Executive Board for consideration, Active Member voting, and signature.
- B. The Executive Board shall present its recommendations regarding said proposals at the membership meeting prior to Active Members voting on a proposed action.
- C. The Executive Board and newly elected officers shall meet every December before taking office to review the Bylaws, Policies and Procedures, and Wyoming Statutes. Committee chairs will be encouraged to attend. The Bylaws Committee Chairperson will facilitate this meeting. Outgoing officers will transfer officer materials at this meeting.
- D. Upon receipt of the Financial Review 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 at the first membership meeting following the completion of the Executive Board’s response.
- E. The President shall:
 - i. Receive, open, review for obvious discrepancies and errors, 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, and provide a copy to the Secretary.
 - iii. No less than 10 days prior to each membership meeting (W.S. 17-19-705(c)(i)), send an email to Active Members announcing the meeting, clearly stating in the body of the email what proposed actions are being recommended to the Active Membership by the Executive Board and any motion that has been put forth by an Active Member.
 - iv. No less than five (5) days prior to each membership meeting, forward to all Active Members the following PDF files via email:
 - a. Minutes of prior membership meeting(s);
 - b. Minutes of prior Executive Board meeting(s);
 - c. Treasurer’s report(s);
 - d. The agenda for the coming membership meeting. Such agenda should also clearly state which items will or may be voted upon by the Active Membership at the meeting; and
 - e. Any documents to be discussed at the meeting.
 - v. Provide a verbal summary of the Financial Review and Executive 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 and Executive Board Response to any Active Member upon request.

- vi. Conduct meetings using rules of order embedded in these Bylaws and in the Policies and Procedures and, when needed, Roberts Rules of Order.
- vii. Verify and distribute electronic ballots.

F. The Vice President shall:

- i. Ensure that an updated directory is published at intervals determined by the Executive Board, suggested annually.
- ii. Procure meeting rooms as needed for Executive Board meetings and membership meetings, relay this information to other members of the Executive Board, and ensure the information is posted on the website as appropriate.
- 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.

G. 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, original signed proxies, Monthly/Annual Treasurer's Reports, who officiated, number of Active Members who participated whether in person, virtually or by proxy, 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 (5) days.
- ii. Be custodian of the following documents:
 - a. Minutes, attendance lists, and all attachments of Executive Board and membership meetings;
 - b. Bylaws;
 - c. Policies and Procedures;
 - d. Annual reports as sent to the Wyoming Secretary of State;
 - e. Records of filings to the IRS for amendments to the Bylaws;
 - f. Membership directories (current and historical);
 - g. Liability insurance policy;
 - h. Letter dated March 15, 2006 from the IRS granting 501(c)(3) status;
 - i. Letter from Wyoming Department of Revenue dated October 26, 2015;
 - j. Other documents as directed by the Executive Board;
 - k. Nursery Stock Dealers application and license as obtained from the Wyoming Department of Agriculture;
 - l. Financial Review Findings and Executive Board Responses of each Financial Review; and
 - m. Reports sent to the WMGA.
- iii. Not be responsible for the records of committees.
- iv. Provide copies of Executive Board meeting minutes by email to members of the Executive Board, the Laramie County Extension Office and to any Active Member requesting a copy. Copies of minutes of the previous membership meeting shall be provided by email to the Executive Board and to any member requesting a copy two (2)

- weeks after the membership meeting for the Executive Board's review.
- v. Print or electronically save all emails containing LCMG business sent or received by the members of the Executive Board.
 - vi. Cooperate with and provide two (2) years of records to the Financial Review Committee.
 - vii. Create electronic ballots for voting per paragraph 6.VOTING D. of this document.
- H. The Treasurer shall:
- i. Provide the Treasurer's reports to the Executive Board at least three (3) days prior to each Executive Board meeting for review;
 - a. The Monthly Treasurer's Report shall be in writing, similarly formatted like Attachment 1 of these Policies and Procedures, and shall include:
 - I. End-of-previous month's balances and end-of-month balances for each account, including CD and/or investments.
 - II. For each line item in the budget:
 - i. The budgeted amount;
 - ii. The itemized number and nature of expenditures/deposits for the report month;
 - iii. The year-to-date total expenditures against each line item;
 - iv. Total income to date on each applicable line item; and
 - v. End-of-month balances.
 - b. The Annual Treasurer's Report shall be in writing, similarly formatted like Attachment 2 of these Policies and Procedures, and shall include:
 - I. A summary of each line item or Committee's budget activity for the year; and
 - II. A summary of the activity in all LCMG bank accounts for the year.
 - ii. Document the reconciliation of each bank statement;
 - iii. Maintain a record of budget status, bank reconciliations, check registers, income and expenses, and LCMG assets;
 - iv. Pay budgeted/approved expenses according to the terms of a vendor's invoice. All payments must include appropriate documentation, LCMG Reimbursement / Expenditure Forms, dates and signatures, and be supported by invoices or receipts;
 - v. Document and receipt all incoming funds or donations including cash and in-kind donations;
 - vi. Specify the methods for managing revenues for all events and projects (e.g., locking cash bags and electronic payment methods);
 - 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 or as required by law, 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 provide a copy to each Executive Board member.
 - x. Renew the liability insurance policy and provide copies, as requested, 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 / Reimbursement Form;
 - b. Deposit Form;

- c. Cash Box Transfer Form; and
- d. Compensated Speaker Form.
- xii. Maintain copies of the Findings and Executive Board Responses of each Financial Review.
- xiii. Maintain the original bank statements, initialed by the President, for each month.
- xiv. Cooperate with and provide two (2) years of records to the Financial Review Committee.
- xv. Using information provided by committees, the Treasurer shall prepare a complete balanced budget for the following year and present it to the Executive Board for its October meeting.
- xvi. Oversee LCMG debit/credit card access and activity; and ecommerce site.

2. COMMITTEES

A. Each committee:

- i. Shall have a chair (or co-chairs) who is an Active Member. If a chair (or co-chairs) cannot be found, the committee is inactive and the events will not occur. The chair of an active committee:
 - a. Shall submit a brief report each month while the committee is active, using the format for Active Committee Reports as found on the LCMG website.
 - I. Committee's budget and a summary of expenditures and revenue;
 - II. Problems and concerns;
 - III. Progress made since last report;
 - IV. Recommendations; and
 - V. A summary of approximate participation by Master Gardeners and/or the public.
 - b. As described in Section 7. BUDGET PROCEDURES of this document, each chair shall submit a detailed budget estimate to the Treasurer by September 1 for the next calendar year, for review by the Executive Board at its October meeting.
 - c. Shall obtain a Memorandum of Understanding from entities that will benefit or partner with LCMG to fulfill the purpose of the committee;
 - d. Shall submit all relevant materials to his/her successor within sixty (60) days of appointment;
 - e. Shall submit all claims and revenues to the Treasurer within sixty (60) days; and
 - f. Shall endorse all expenses prior to submission to the Treasurer for payment;
- ii. Should consist of no fewer than three (3) members and/or volunteers, if possible;
- iii. Shall comply with Section 11 FUNDRAISING of this document;
- iv. Shall comply with Section 7 BUDGET PROCEDURES of this document; and
- v. Shall keep expenditures within the approved budget amount.

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

- i. Standing Committees are listed in ARTICLE X of the Bylaws, and some are further defined below:
 - a. Financial Review
 - I. The Financial Review Committee will conduct examinations of the procedures and financial transactions of LCMG. Such examinations will be conducted each January or as directed by the Executive Board. Upon completion of the examination, written summaries of

findings will be presented in person to the Executive Board by the Financial Review Committee.

II. 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 the prior fiscal year's bank statements and financial records (deposits, distributions, invoices, cancelled checks, check register, electronic transactions), and Monthly Treasurers 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.
- iv. 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.
- v. Determine if the filing of the annual report with the Wyoming Secretary of State was accomplished by the deadline.
- vi. Determine if the Nursery Stock Dealer's License was timely renewed with the Wyoming Department of Agriculture.
- vii. Determine if the liability insurance policy has been properly renewed.
- viii. Determine if 1099-MISC forms were sent to any payee receiving \$600 or more.
- ix. Prepare a summary of the findings of the examination of the records.
 1. The summary will include an itemized list of material findings and recommendations for corrective actions. The Executive 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 Executive Board.
 2. The Financial Review Committee will verify corrections or satisfactory progress and the final document will be signed by the Executive Board and Financial Review Committee and be made available to the membership.

3. If insufficient corrective action is taken, the Financial Review Committee will present the summary to the membership.
- b. Programs - The Programs Committee will plan for educational programs to be presented at membership meetings and other member events.
- c. Public Relations
 - I. An officer will serve as chair in the absence of a member volunteer.
 - II. All media, including the LCMG website and social media accounts, that bear the name of LCMG are assets of LCMG and must be managed in accordance with the objective of LCMG (ARTICLE II of LCMG Bylaws).
 - III. Editorial permissions to LCMG's media assets may be granted to qualified Active Members, as determined by the administrator of the asset, to assist in the dissemination of LCMG news.
- d. Project Development Committee shall:
 - I. Seek out projects in Laramie County that reflect the objectives of the LCMG.
 - II. Ensure projects consist of LCMG-provided charitable contributions, materials, and/or labor in any combination.
 - III. Encourage recipients of LCMG Projects provide signage indicating that the LCMG, in part or in whole, sponsored the project.
 - IV. Ensure, to the best of the Project Development Committee's ability, recommended projects make a significant and long-lasting impact upon the receiving entity and/or Laramie County residents.
 - V. Allow previous recipients to reapply for a new project or to provide continuation of an existing project.
 - VI. Ensure each Project is developed in accordance with the requirements in the project/committee section of the LCMG Bylaws, including a Memorandum of Understanding when applicable. These project plans will be provided in writing when submitting a project for consideration to the Executive Board and/or Active Membership.
 - VII. ~~The Project Development Committee shall not provide or imply any LCMG-provided long-term maintenance or financial support beyond the scope of the project. All long-term maintenance for Projects recommended by this committee is solely the responsibility of project awardees or their designees.~~
- ii. Ad hoc committees are listed on LCMG.org and some are further defined below:
 - a. Nominating Committee - In accordance with LCMG Bylaws ARTICLE VII Nominations and Elections, in September the President shall appoint a past President or other past officer as chairman of the Nominating Committee. The Chairman will find 2 or more members to complete the committee. The committee will find at least one nominee for each of the projected Executive Board vacancies and will present these nominees for election to the Active Membership at the Annual Meeting in October.
 - b. Garden Walk
 - I. The Garden Walk Committee will organize and oversee the Garden Walk, which occurs approximately every other year.
 - II. The Garden Walk will be free to the public and is not considered a

fundraiser. Donations may be taken and are not considered taxable. See Wyoming Department of Revenue correspondence dated 10/26/2015 on the LCMG website for additional details.

- c. Additional Committees may be formed as follows:
 - I. A written description of the committee's purpose along with a detailed budget of expected expenses shall be presented to the Executive Board;
 - II. Said description must include the names of 3 committee volunteers, the time frame for the committee, and how the committee meets the objectives of the LCMG; and
 - III. Formation of the committee and the funding of budgets will be presented to the Active Membership for approval.

3. MEMBERSHIP DIRECTORY

- A. Pursuant to W.S. §17-19-1601, the membership directory should include contact information (as a minimum, an Active Member's first and last names and mailing address), membership category for each member, 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. Pursuant to W.S. §17-19-1605, 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.
- C. Email is the preferred method for LCMG to communicate with its members in all categories. At a minimum, the President maintains two email distribution lists (one for Active Members, one for Associate Members) for Executive Board Officers to send mass email notifications to members. [Amended 6/??????/2024]
 - i. In general, all categories of members will receive emails regarding meeting announcements, fundraiser, educational opportunities, etc., unless the individual requests to not receive emails.
 - ii. Emails regarding electronic votes will go to Active Members only.

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.
- B. After each WMGA meeting, the delegates shall report at the next LCMG membership meeting.

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. (Refer to Wyoming Department of Revenue letter dated October 26, 2015, found on LCMG website)

6. VOTING

- A. A majority vote of those eligible to vote and present at a meeting shall approve a motion

- unless otherwise specified in the Bylaws or Policies and Procedures.
- B. Votes shall be by voice or a show of hands, except for the election of officers which shall be by ballot. However, if there is only one candidate for an office, the vote may be by voice. A ballot may be used on other occasions if requested by an Active Member.
 - C. Proxy votes can be used by members who are unable to be physically present at a meeting.
 - i. A written authorization, signed by the absent member, must be filed with the Secretary prior to the meeting at which the proxy is to be used.
 - ii. The authorization must list the name of the absent voting member, the proxy holder, and any restrictions placed on the use of the proxy.
 - D. The Executive Board may call for an electronic vote of the Active Membership without calling a meeting, if a time-sensitive issue arises. As adapted from W.S. 17-19-708:
 - i. The Executive Board must document the motion, second, and vote that is to be forwarded to the membership for electronic vote.
 - ii. If votes are due in less than 10 days, at least one third (1/3) of the Active Membership must vote by electronic means for the results to be valid (W.S. 17-19-722(d)).
 - iii. Within 48 hours, a notification of pending vote and electronic ballot will be sent to the membership which solicits the votes and shall:
 - a. Set forth the motion;
 - b. Indicate the number of responses needed to meet the quorum requirements;
 - c. State the percentage of approvals necessary to approve the motion;
 - d. Specify the time and date that electronic ballots containing votes will be received and counted. The due date/time shall be at least 72 hours after the time the solicitation email was sent; and
 - e. Direct the voters to type out their full name on their electronic vote.
 - iv. Two or more officers shall certify the votes and provide the results to the Secretary.
 - v. Results shall be reported to the membership as soon as possible via email.
 - vi. 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.

7. BUDGET PROCEDURES

- A. A proposed budget for the upcoming year for each committee or project shall be submitted to the Treasurer, by the chairpersons, annually by September 1st, and in a format substantially similar to Attachment 3 of these Policies and Procedures
- B. Each Committee project or event proposed budget shall include:
 - i. A detailed description of the project/event and how it is consistent with LCMG Objectives,
 - ii. A detailed list of anticipated expenditures and revenue;
 - iii. A time schedule for completion; and
 - iv. A draft of any needed binding agreement.
- C. Copies of all proposals shall be available to Active Members upon request.
- D. The Executive Board shall review each committee proposal and shall present a complete and balanced annual budget for the LCMG at the November membership meeting. The proposed budget shall follow a format similar to Attachment 4 of these Policies and Procedures and shall include expenditures and revenues as submitted by committee chairs. Current checking and CD account balances will be included.
- E. 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 as a place holder amount. Before any expenditure can be made by the committee,

the committee chair must present a detailed budget to the Executive Board (and Active membership for approval if the amount exceeds the previously approved place holder amount). At the next ensuing meeting of the membership, the Executive Board shall report to the membership that a detailed budget was submitted and it did/did not require a re-vote by the Active Members. The place holder amount shall be noted on the final budget presented to the Active Membership for vote.

- F. Any new or amended budget that is approved by the Active Membership shall within 5 days of approval be forwarded to the Active Membership by the President via email.
- G. When preparing the budget for the coming year, discussion by the Executive Board shall include whether to place funds in the flex certificate of deposit (CD).
- H. 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 expenditure or amendment.
 - ii. If an expenditure or budget amendment exceeds \$500 and passes review of the Executive Board, the Executive Board must present it to the Active Membership for approval.
 - iii. If an expenditure or budget amendment is time-sensitive, an electronic ballot or written ballot of the Active Membership will be conducted in accordance with Section 6. VOTING of this document.
- I. A minimum of \$20,000 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.
- 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 from a committee chair, the Treasurer will provide a cash box and/or card reader. Appropriate forms will be completed.
 - ii. After the event, the committee chair will return the cash box and/or card reader to the Treasurer, and both parties will verify the contents of the cash box.
 - iii. Deposits to the banking accounts shall be made only by the Treasurer or a member of the Executive Board designated by the Treasurer in the event the Treasurer is unable to make a deposit within 5 days of receipt.
 - iv. The Treasurer will be responsible for tracking the electronic 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 for managing financial transactions is available for use and review.
- F. Check Cashing Policy:
- i. 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).
 - ii. All checks that are voided shall be kept with the checkbook until the Financial Review is completed.

9. RECORDS RETENTION POLICY

- A. The Treasurer and Secretary shall maintain at least three years of records. Records older than three years shall be stored in a secure location. (W.S. 17-19-1601)

10. MEMBER SCHOLARSHIPS

In an effort to promote and further education in the area of horticulture, a scholarship or grant of up to \$100 per Active Member per calendar year may be awarded by the Executive Board.

- A. The Scholarship may be awarded for any valid horticulture event requiring tuition, travel, or overnight expenses as approved by the Executive Board.
- B. The Executive Board shall:
 - i. Review the request with at least three (3) members of the Executive Board;
 - ii. Make a decision within 48 hours of the request if possible; and
 - iii. Reimburse the Active Member after the member has completed the requirements listed on the Scholarship Application Form.
- C. The Active Member shall:
 - i. Submit the Scholarship Application Form to the Executive Board prior to the event;
 - ii. Be able to show proof of the event, date, location, and registration as described on the Scholarship Application Form; and
 - iii. Present an overview of the event, if requested by the Executive Board.

11. 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. 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.
- B. Fundraisers shall make at least 18% 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.
- E. Every fundraiser chair shall submit a final report.

12. 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.

13. 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 & 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.

iii. D. Publicity: LCMG publicity may include a member's first name and last initial. Members may choose to opt-out through a Photo Release input on the LCMG Membership Form. [Added 6/????/2024]

13. 14. 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 Active Membership with 30 days' notice.

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
 Updates approved by the LCMG membership on September 19, 2019
 Updates approved by the LCMG Active Membership on April 21, 2022
 Updates approved by the LCMG Active Membership on April 18, 2024
Updates approved by the LCMG..... June, 2024

Attachment 1 - Sample Monthly Treasurer's Report

- Attachment 2 - Sample Annual Treasurer's Report
- Attachment 3 – Sample Committee Budget Request
- Attachment 4 – Sample Proposed Annual Budget

Attachment 1 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 plant sale)	\$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
TOTAL S:	\$53,584	\$954	\$1,350	\$52,234	\$3,260	\$4,070

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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
			Total financial assets = \$110,371

Attachment 2 to PnPs: LARAMIE COUNTY MASTER GARDENERS

Sample Annual Treasurer's Report for 20XX

Budget Item:

	Original Budget	Amended Budget	Final Budget	Expenses	Revenues
Administrative:					
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
TOTALS:	\$53,584		\$53,834	\$2,500	\$12,450

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
Total financial assets =	\$108,000			\$118,015



Attachment 3: Sample Committee Budget Request
LARAMIE COUNTY MASTER GARDENERS

[Insert Date]

Committee Name & Chairperson: [Insert committee & chair’s first & last name]

I. A detailed description of the project/event and how it is consistent with LCMG’s Objectives,

[Provide a description of the committee’s planned activities for the upcoming year, including any projects, events, etc. and match it to at least one LCMG Objective.]

II. A detailed budget of expenditures and incomes

<i>[Insert Committee Name]</i>	Next Year’s Proposed Budget
Estimated Expenses	
Pre-order trees and shrubs for sale (wholesale pricing)	\$ 9,000.00
Advertising	\$ 500.00
Total Budget Request	\$ 9,500.00
Estimated Income (total expenses + 18%)*	\$ 11,210.00

**Per P&P, para 11.B. Fundraisers shall make at least 18% over and above all costs; committees not projecting income should enter zero or null (--)*

III. Estimated time schedule for expenses

Example:

Jan 20XX - Receive & pay wholesale order

Feb 1 - Apr 20, 20XX - Projected income dates (sale open to the public)

IV. Committee Assets and Inventory On-Hand (Tangible & Intangible)

- Examples:
- Ask-A-MG Tablet, Pop-up display, table banner
 - Annual Plant Sale (# banners, plastic tags)
 - Treasurer Laptop, Zoom Microphone, IBall
 - Website Software License
 - Storage Facility Inventory
 - Bagged Soil (28 bags on-hand)

**Attachement 4 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
Administrative			
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	
Revenue not related to budgeted line items:			
Donations			\$50
Interest (Bank Accounts—not CDs)			\$10
Totals:	\$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
Total financial assets =	\$107,000		\$101,035