

## Master Gardeners of Rutherford County Board Meeting

September 6, 2016

Officers Present: President Richard Lee, Vice President, Autumn Shultz, Secretary, Lee Etta Cadotte, Treasurer, Joy Anderton, VP Demo Gardens, Eddie Tomlinson and VP Outreach, Jenny Byrum.

Other Recognized Members: Floyd Adams & Janie Becker (Extension Agent).

The regular monthly meeting of RCMG Board was called to order at 6:15 p.m. in the Community Center Building at Lane Agri Park in Murfreesboro, TN. Motion by Jenny and seconded to approve the August Board minutes with corrections. The Financial report for July & August 2016, were reviewed. Cash on hand at the end of August was \$13,591.37. Our Association has been reimbursed for the amount spent on table decorations used at the Central Region meeting held on 6/30/16 in Nashville. The approved purchase of a CD is still being reviewed. A copy of the 2016 budget was also displayed for everyone to see. As Janie explained, we are entering the time of year when budget preparation for 2017 begins. She also advised us that special requests must be received from each activity as budgeted funds reverts to \$0.00 at year-end.

There is a Southern Magnolia tree in the Demo gardens which was planted in remembrance of Frank Crawford. It was determined that an engraved sign will be placed by the tree stating, "In memory of Frank Crawford." B&B Engraving will be contacted to supply the sign.

Janie gave her report:

- 1) Volunteer forms were received from UT & must be completed by each member to maintain membership and liability insurance. Janie will present some Volunteer Training at the September meeting. UT divides volunteer levels into (3) groups: no interaction with children, some interaction with children & regular interaction of > 10 days, including the ability to have a relationship with a child. Our goal is for all members to be Level 2 which means references must be supplied by each member.
- 2) Nina is leaving her position as Manager of the RCFM. Janie will be assuming this role.
- 3) Plans are underway for the 2017 Intern class. The Growth Team is scheduled to meet on 9/15 at 9:00 a.m. Janie is considering how to schedule classes which will be held on Tuesday evenings & also include a few Saturdays. If the class is only held on Tuesday evening, it will run for 14 weeks; by adding Saturdays, the class can be shortened to for example, 7 Tuesdays & 3 Saturdays.
- 4) The first Annual Farm to Table Dinner for Lane Agri Park was attended by 130 people & over \$2000 raised.
- 5) Carol Reese & Linda Lindquist are taking over the ongoing radio program at WGNS showcasing MG feedback.
- 6) For the Demo Gardens, Autumn is drafting descriptions for each volunteer job. Janie will be e-mailing project descriptions & budget requests to all project contacts soon.
- 7) Jenny & Stephanie Roach have met to discuss a Fall event for our Association. They are planning to incorporate both fun & time spent working in the Demo Gardens.

Richard presented his report:

- 1) Irrigation lines in the veggie garden are at the point where they need to be repaired or replaced.
- 2) He proposed setting up plans for monthly maintenance of the Demo gardens, i.e. what needs to be done for butterfly garden & when. These could be posted in the Potting Shed.

Autumn began a discussion about plans and structure for cleanup of the Demo Gardens. When the 2017 Intern class begins, those students will chose their preference of which garden they want to be involved with, i.e. butterfly, herb, perennial, rain etc. The Leader for each garden will be assigned students at the beginning of their class. The Board

determined that each year, in the Fall, RCMG will host a planning meeting to discuss plans & determine direction for the upcoming year in the Demo Gardens. Planning should be started fresh each year & members would be encouraged to attend & voice opinions. Jennifer Joines & Brenda Davis assumed the responsibility of maintaining the perennial garden thus far. Eddie will provide Janie with suggested dates for a Demo Garden planning session this Fall. This meeting would be held to develop Future plans for the Demo Gardens, i.e. what needs to be done, what worked, what didn't work, a basis for project reports... We were reminded that the Demo Gardens are our resource to do hands on teaching as Master Gardeners. Whoever serves as Leader for one of the Garden areas, must actively participate, not every day but, often enough to have a face presence & plan on committing 50 volunteer hours a year. As an example, the Butterfly Garden group will be meeting on \_\_\_\_\_. Any group Leader must also realize, they function as a mentor & must convey their knowledge to others so that future leaders have some background when needed.

Jenny presented her report:

- 1) She & Stephanie Roach met to plan a Fall event & talk about scheduling annual Spring & Fall events. They want to include a cookout, along with time spent working in the garden. They would call this "Frosty Gathering" or something crafty. Lists of tasks needing to be accomplished would be available as well. After discussion, the date of Nov. 5, 2016 at 10:00 a.m. was proposed for this event.
- 2) Plans are proceeding for (2) "Giving Back" Garden events to be held, one in Fall & the other in Spring. Jenny is developing an application to nominate someone's yard, along with requirements & pictures of the existing space. The RCMG Board would be responsible for picking a recipient. Then, the recipient would be visited by (2) members of RCMG to confirm they agree to participate. A budget would be allocated for each project. Applications would be made available & a deadline set for response. The goal of these projects is to relieve the burden of yard upkeep & enhance existing garden space. Any person who receives this service would be provided with references of people who could assist them in the future, with for example trimming. Jenny was asked to bring a request to the October Board meeting which includes a formal proposal with budget & a mission statement.

Joy presented information about the 2017 budget:

- 1) She reviewed the budget process. It is presented to the Association one month & voted on the next. For 2016, we were scheduled to vote on the Budget at our January meeting; however, the meeting was cancelled & our budget was not approved until February.
- 2) It was decided that Project Summary requests would be sent to group leaders on 10/1/16 and due back on 10/15/16. As a last resort, reports can be submitted up to 11/1/16 but, not after that.

Old business: the meeting continued with a discussion about merchandise sales at the RCFM,

The Board is considering whether RCMG should sell merchandise & in turn, remit sales tax as required by law. Revenue from sales would support our funding for (2) campers at 4H camp & provide Janie with funds for project supplies. Jenny Byrum's husband, Kerry, addressed the Board. Sales taxes are applied to sales of merchandise (9.75%) & sales of food (7.00%). He explained that the price of goods sold should be set to cover the expense of sales tax & purchase of the item, set in simple increments, i.e. one bottle of water costs \$1.00. Sales taxes are remitted electronically using TN.gov. Sales tax is due the 20<sup>th</sup> of each month for the prior month; however, RCMG will most likely only need to file an annual return. Kerry will research whether RCMG will be required to file monthly or yearly sales tax & advise us next month. RCMG would need to designate someone as a point of contact, apply for EIN# and submit the return electronically. Joy voiced her thoughts, suggesting someone else would need to do the sales tax return & then report to her. The money from merchandise sales must be receipted, bank deposit slip completed & money deposited. Then, the receipt would need to be conveyed to the Treasurer. Another concept was explored which looked at seeking donations

in lieu of selling merchandise. Per regulation, donations would need to be at least \$50 each. Thus, seeking donations is not feasible. Last year the gross sales of merchandise were under \$1000. Sales in 2016 have increased & prices were also increased. Joy addressed the concept of unrelated business as explained by the Accountant whom she consulted with. As a non-profit 501C corporation, RCMG is required to follow business practices for "related" business to still be considered non-profit. We discussed what our business is & determined that MGs mission is to educate the public about plants & growing plants via demonstration, printed items, classes, hands on etc. Janie needs funds from merchandise sales to provide money for horticulture programs, extension education, i.e. buy items for classes, plant a tree etc. She does not have a separate source of money for these items. Joy reviewed the TN state sales tax rules and discussed the idea of raising funds in lieu of selling merchandise. Thus far in 2016, gross sales have been over \$850, bags are sold-out & limited T-shirts are still available. There are 15 market days remaining in this season. Sales have been conducted so far this year but, only from existing inventory. No additional inventory has been approved, until RCMG Board determines whether to OK approval of merchandise sales by RCMG. The Board determined that inventory of merchandise could be purchased tax free by MG. The cabinet would be stocked & locked. Every item sold would need to be receipted by article name & whom purchased. Any revenue generated from sales would be deposited every market day (process to be determined) & the deposit receipt furnished to Treasurer. In addition, a percentage of profit from merchandise sales will be donated to RCFM. As discussed, several motions were considered: should sales be conducted, what is the timeline, when should it be reviewed & what percentage of profit should be donated to RCFM? Motion by Jenny & seconded to approve RCMG purchase of bags, T-shirts and hats for sale at the RCFM with remittance of sales tax as required by law. Discussion ensued about whether this task is a related or unrelated business for RCMG. Motion voted & approved to allow sales of merchandise. Motion by Jenny & seconded to begin sales of merchandise as of 9/9/16. Motion carried. Motion by Lee Etta to review sales of merchandise at the end of the RCFM 2017 season to determine whether it is successful and should move forward. Motion carried. Motion by Autumn to donate 80% of revenue from merchandise sales to RCFM. Motion carried. The Board discussed how re-stocking of inventory should be handled. It was noted that the Board is allowed to approve spending up to \$500 without taking the matter to the full Association for a vote. Janie will contact vendors & plan to restock inventory at a minimum level for this year (spending less than \$500).

No new business was discussed.

Motion by Autumn & seconded to adjourn the meeting. Meeting adjourned at 9:30 p.m.

Respectfully submitted,

*Lee Etta Cadotte*

Lee Etta Cadotte, Secretary