April 2010

W193 Tennessee Master Gardener County Program Handbook - Statewide Guidelines and Procedures

The University of Tennessee Agricultural Extension Service

Follow this and additional works at: http://trace.tennessee.edu/utk_agexgard

Part of the Plant Sciences Commons

Recommended Citation


The publications in this collection represent the historical publishing record of the UT Agricultural Experiment Station and do not necessarily reflect current scientific knowledge or recommendations. Current information about UT Ag Research can be found at the UT Ag Research website. This For Master Gardeners is brought to you for free and open access by the UT Extension Publications at Trace: Tennessee Research and Creative Exchange. It has been accepted for inclusion in Home Garden, Lawn, and Landscape by an authorized administrator of Trace: Tennessee Research and Creative Exchange. For more information, please contact trace@utk.edu.
Tennessee Master Gardener County Program Handbook

Statewide Guidelines and Procedures
mastergardener.tennessee.edu
University Administrative Endorsement of the Tennessee Master Gardener Program

The Tennessee Master Gardener Program is an organized educational outreach program of the University of Tennessee Institute of Agriculture.

Tennessee Master Gardener is the University of Tennessee Extension’s salient volunteer training program that enables the state’s land-grant university to implement part of its mission of outreach and education to local community. Volunteers are selected, trained and certified to serve the university as volunteer educators in home horticulture and environment.

The Tennessee Master Gardener volunteer certification program is developed and managed by the UT Extension, a division of the UT Institute of Agriculture. To attain certification, volunteers must commit to a required amount of service, horticulture and environmental coursework, and standards defining the program. In the effort to continually establish, maintain and promote the Tennessee Master Gardener Program, the UT Institute of Agriculture recognizes, supports and enforces the state Tennessee Master Gardener Guidelines as established by the Tennessee Master Gardener Advocacy Board.

The activities and actionable plans of certified volunteers using the title “Tennessee Master Gardener” are conducting official university business; therefore, every Master Gardener must adhere to the same code of conduct as paid university employees. The University of Tennessee Institute of Agriculture intends to protect programs and volunteers acknowledging the rules that govern them.

Signatures:
Dr. Joseph DiPietro
Vice President, UT Institute of Agriculture

Dr. Tim Cross
Dean, UT Extension

Dr. Robert Augé,
Interim Head, Plant Sciences Department

Contributors:
Beth Babbit, State Master Gardener Coordinator
Tennessee Master Gardener Advocacy Board
Tim Fawver, UTIA Budget Director
George Smith, Assistant Dean of Agriculture Extension
Carmen Burgos, UTIA Volunteer Coordinator
Role of Local Master Gardener Organizations

University of Tennessee Extension encourages the formation of local level Master Gardener associations for the purpose of maintaining an organized relationship with volunteers who support the missions of the Tennessee Master Gardener Program and UT Extension. The local Master Gardener coordinator will serve as an advisor to the local Master Gardener association. UT Extension supports the mission, vision and values of the Tennessee Master Gardener Program, and provides additional continuing education to Master Gardener volunteers. All certified Master Gardener volunteers, regardless of affiliation with local Master Gardener groups and associations, represent the mission and policies of UT Extension.

Local associations must register with the state program; some individuals must sign an annual Memorandum of Agreement. The Tennessee Master Gardener Program advocates the use of *Robert’s Rules of Order* to facilitate effective meetings and suggests that bylaws should reflect this policy. A skeleton structure of suggested bylaws is available on the Tennessee Master Gardener Web site. They may be adopted and embellished. However, the bylaw structures indicate the Tennessee Master Gardener Program’s standards and are minimum requirements that may not be decreased or compromised.

County organizations are community units supported by UT Extension and the UT Institute of Agriculture, which offer educational programs, assistance and materials to all people without regard to race, color, national origin, age, sex, religion, veteran status or disability.

The Tennessee Master Gardener Program is a volunteer organization. As with most volunteer organizations, individuals are expected to work amicably together in accomplishing the mission and goals of the program. If conflicts arise between an individual and the local organization, disputes should be settled within the organization by good faith discussion (with all involved parties) keeping in mind the goal of resolving the dispute. Extension personnel may be consulted only after discussions have failed. Extension personnel may resolve the issues according to the mission and policies governing the university.

Local Leadership Structure

The leadership structure of local Master Gardener organizations may vary from county to county. Some positions may share responsibilities with other positions; for instance, the vice president might also be the education program chair. The following position description list from *Robert’s Rules of Order* has been simplified to list basic duties for which group leaders may be responsible.

*Extension Agent or Extension Liaison:* Acts an advisor to the group on program and university policy; directs programming to meet county programming priorities.

*President:* Presides meeting; serves as official representative for the organization; reports at each meeting; signs documents; makes position appointments according to bylaws; works with secretary to prepare meeting agenda.

*Vice President:* Presides meetings when the president is absent (includes creating an agenda with secretary); coordinates the standing committees as assigned by the president; may act as the president-elect or program chair.

*Secretary:* Works with the president to prepare the agenda; distributes meeting minutes to members; sends out the call for meeting; prepares an annual report prior to the annual meeting.

*Treasurer:* Reports financial activities to the president and the group; manages finances according to the county and state policies and bylaws; makes sure funds are handled correctly; prepares required forms, budgets, audits and tax paperwork. Treasurer duties are outlined in detail in the Financial Guidelines section of this document.

*Program or Project Chair:* Recruits speakers or volunteers for projects and programs; conducts regular committee meetings; prepares budgets, needs and funding for projects; relays information and activities to the president, treasurer and communications network.

*Record Keeper:* Assists the Extension Office in compiling or entering volunteer service hours on the Tennessee Master Gardener Web site; reports member status to the president.
Leadership is responsible for submitting required documentation to the local and State Extension offices as part of the Annual Report. Local officers are encouraged to contribute or provide input regarding Tennessee Master Gardener state policy by participating on the Tennessee Master Gardener Alliance.

**Tennessee Master Gardener Alliance**

The Tennessee Master Gardener Alliance is a state organization of county leadership that is sponsored by the Tennessee Master Gardener Advocacy Board (mastergardener.tennessee.edu/tmg_advocacy.asp). The Alliance is composed of three regions with equal representation from each county in each region. The regional groups discuss issues locally and provide regional input to the state program through the Tennessee Master Gardener Advocates. A regional meeting should be held annually. The purpose of the Alliance is to unite the three regions of Tennessee and offer a stronger state Master Gardener Program through training, understanding and networking.

**Western Region Master Gardener County Leadership**

**Central Region Master Gardener County Leadership**

**Eastern Region Master Gardener County Leadership**

**Tennessee Master Gardener Advocacy Board**

(3 agents) (12 MGs) (1 State Coordinator)

**University of Tennessee**

---

**Annual Reports**

Annual reports are generated from meeting minutes, treasurer records and membership data entered by Master Gardeners on the Tennessee Master Gardener Web site. Extension agents have access to print annual reports for county groups. If data is entered on a regular basis, agents and administrators have an accurate report of activities for each county group and each individual Master Gardener. This information is valuable to providing impacts and values of the program for awards, and to county and state budgetary committees and legislators. Master Gardeners should have all of their current years hours entered prior to December 31 of each year.

**Annual Reports are due January 15 the following year.**

Annual Reports are a collection of documents that include the following.

1. Memorandum of Understanding for the following year (see Memorandum of Understanding)
2. Executive Board Summary, including current year numbers for volunteer hours, certified Master Gardeners, trained or intern Master Gardeners, Master Gardeners completing certification (graduating intern to certified), list of projects or activities and impact statements for each.
3. Registration for County Master Gardener Group.


Evaluation and Planning

Evaluation is an essential tool for any manager who seeks to control and direct an organization toward better and more significant goals. Many volunteer organizations overlook this tool because they are too busy doing to think of planning. When plans are made and implemented through concrete goals, job assignments and volunteer work, it is necessary to evaluate, or determine, if anything happened and, if it did, was it anticipated?

The evaluation procedure should be planned when goals are set, so that data can be gathered while the program is in action. If the goal is to provide $100,000 worth of horticultural information to the public, then volunteers need an efficient and relatively easy system to gather the data while they are providing the information. If the volunteers are a part of the planning and goal-setting, the evaluation will make sense and volunteers will understand its importance.

Remember that goals are not always attached to large numbers. Perhaps a county’s Master Gardeners would like to serve a previously neglected segment of the community. For example, a goal might be to provide the opportunity for horticultural therapy to the members of a halfway house or to start three 4-H garden clubs.

Evaluation not only reveals the success of the program, it also furnishes evidence that the program is valuable. Explain the evaluation program to the Remind paid staff, the community and volunteers that evaluation of previous programs can benefit future planning. Hard figures that reveal the amount of money saved by the citizens, the number of people seeking and receiving service, or describe the special population served present a convincing case for continuation and support.

Evaluation should be meaningful — be certain to measure the ways goals are achieved. Evaluations must also be timely. Some events need to be reported rapidly, while others should be assessed after a given time (i.e., 6–12 months).

Use evaluations to determine the impact the program has made in the community. Impacts are actions that create a change in practice or a better understanding, improve quality of life, and open doors to new audiences. Project leaders should write an impact statement for their projects and report the results online or through the project evaluation.

Sample Impact Statement:

*Northeast Tennessee Master Gardeners hosted an invasive exotic workshop in the Tri-Cities area. Thirty-five local residents learned how invasive exotics affect our natural environment and local ecology. Sixteen participants stated that they were not aware of the financial and environmental damage to state and national parks, natural water systems, and residential and commercial properties. All 35 participants indicated that they now understand the impacts of planting exotic invasive plants and have pledged to select non-invasive plants in the future.*

Recommended Master Gardener Volunteer Service Activities

The following list of activities is by no means a complete. This partial listing of activities should only serve as an example to provide a better understanding of how the Master Gardener Program operates. Any questions should be directed to the local Master Gardener coordinator (Extension agent). Note that activities and projects may be managed by committee.

**Extension Office Work**

- Answering home gardening and pest management phone calls and helping visitors at the county Extension Office.
- Compiling mail-outs; organizing Extension newsletters and phone schedules for Master Gardener Program.
- Organizing reference materials, publications and files for Master Gardeners to distribute.
- Accepting plant, disease, insect or soil samples for the Extension Office.
- Assisting the Extension Office with educational programs.

**Record Keeper**

- Managing and requesting hours from volunteers. (Hours are important in providing data to the state and
federal government about the Master Gardener Program’s impact, progress and needs.)
- Assisting the Extension agent in compiling volunteer service hours for all Master Gardeners in the county and entering hours into the Tennessee Master Gardener Web site database (the Extension agent will generate final reports).

Social & Special Events
- Coordinating or assisting with home and garden shows, county fairs, gardening information booths, problem diagnostic clinics, etc.
- Picking up or delivering supplies for programs, plant clinics, exhibits, seminars, conferences or other Master Gardener functions.
- Preparing displays, posters, advertisements or any artwork that benefits or represents the Master Gardener Volunteer program or UT Extension.
- Serving as special events coordinator.
- Organizing field trips

Communications
- Writing articles for the local association newsletter.
- Photographing events and projects.
- Writing news articles (must be approved by county Extension Agent prior to release).
- Serving as newsletter chair, communications director, publicity director or serving on newsletter committee.

Research
- Working on research projects and reports to develop and disseminate information.
- Seeking grants under the supervision of the county Extension Agent.

Community Projects
- Serving as a project coordinator/chair.
- Serving as Master Gardener group liaison (coordinating cooperative programs with other agencies).
- Example projects to participate in: Plant-a-row for the Hungry, Habitat for Humanity, county fair and community beautification projects.

Scrapbook/History
- Collecting articles and photos of the Master Gardener activities published in the newspaper and other media.
- Recording the history of the group.

Presentations and Programs
- Organizing, researching, planning and presenting programs/classes to civic or garden clubs, schools, Master Gardener classes or meetings, conferences, botanical gardens, community colleges, etc.
- Serving as a speakers bureau coordinator, project chair or program director.

Master Gardener Volunteer Training Classes
- Assisting with assembly of written materials and handouts, equipment setup, refreshments, test grading, etc.
- Serving as class coordinator.
- Serving on a selection committee to screen applications.
- Organizing a Mentor Program (Bud Sprout).

What’s Up Network Contact
- Receiving and disseminating information provided by the state Master Gardener Coordinator and the county Master Gardener Coordinator to the county Master Gardener group.

Leadership Roles
- Extension Office Liaison: Coordinating volunteers for office and phone duties; orienting new Master Gardeners to the Extension Office staff and resources (in some cases the Extension Office Liaison may be used to assist managing agents with volunteer management).
- Officers: Serving in any office, leadership function or committees on the local or state level of the Master Gardener Volunteer Program. Examples: Tennessee Master Gardener Board members and committee members; local association officers and committee members including historian, parliamentarian, refreshments coordinator, awards coordinator, etc. Organization and structure of executive committee will vary from county to county.
Youth Gardening Activities
- Assist classroom teachers with gardening projects, school gardens or landscapes (involving students).
- 4-H youth activities (including judging projects).
- Mentor a Junior Master Gardener Program.

Volunteer Projects

One of the main purposes of the Master Gardener Program is to work on community enhancement projects. Project work is often one of the most rewarding parts of being a Master Gardener. Before agreeing to take on a project, Master Gardeners should evaluate the effectiveness of the project and determine if the organization has enough time to devote to the project.

Master Gardener projects are the primary public relations tool for most county programs. The projects should always be visible, well-kept and serve the general public. A Master Gardener Program can quickly lose a positive reputation if its projects are not well done or if commitments are not followed.

Following are some guidelines for approving Master Gardener projects, along with some forms and sample letters that may be used in the process. The process is divided into three steps: 1) the proposal, 2) acceptance or rejection and 3) evaluation. Remember to be fair when choosing projects and realize the limitations of your organization.

County-sanctioned projects are those that have been approved by the Master Gardener organization through a specific proposal procedure such as the one suggested in the following pages. Some counties may sanction projects that others do not. Sanctioned projects may include beautification projects, school enrichment programs, horticultural therapy programs, annual garden shows, the Master Gardener newsletter, working in the Extension Office, etc.

Annually review sanctioned projects for meaning. Make sure that the projects provide enough work for all members to meet their work hour requirements. The work will be more rewarding if members feel they are instrumental in the success of a worthwhile project. Be sure there is as much variety as possible in project assignments. Allow members to change projects to maintain interest. Share ideas! Think of additional ways members can gain hours if they are unable to fulfill regular requirements (link Project Evaluation.doc and Project Request Form.doc).

Most Master Gardener beautification projects should be a partnership between the Master Gardeners and the community. For this reason, it is recommended that beautification projects be funded by other organizations such as city or county governments, chambers of commerce, corporations or utility companies. The community funds the project and the Master Gardeners provide expertise, labor and management of the project.

Project Guidelines
- Appoint a Project Review Committee.
- Identify areas within your community that need the “Master Gardener Touch.”
- Avoid funding beautification projects, unless they are for county Extension Offices or are places Master Gardeners meet frequently.
- Select enough projects to insure that membership working hours are met.
- It is recommended that most projects be “ongoing” to maintain Master Gardener recognition.
- Group participation in sanctioned projects is recommended.
- Appoint a project chair for each sanctioned project.
- The Project Review Committee should promptly notify applicants of approval or rejection.
- Each Master Gardener is responsible for reporting his/her hours worked on projects. Travel time to or from projects or travel time to pick up project supplies can count as work hours.
- A minimum of 50 percent of required work hours must be on UT Extension county-approved or sanctioned projects.

Project Chair Responsibilities
- Meet with contact person regularly to discuss project needs and funding.
- Schedule workdays and committee meetings as needed. Request that the phone committee call volunteers for workdays.
- Inform Extension staff of all workdays.
- Report project status at monthly meetings.
- May apply for beautification awards, or other grants and awards (i.e., Keep Tennessee Beautiful).
Promotion and Public Relations

Promotion of the Master Gardener Program is an essential part of creating a thriving organization. Promotion and public relations efforts affect how a county Master Gardener group grows, what projects it takes on, how these projects are funded, and who in the community benefits from these projects. Projects and accomplishments of the Master Gardeners should be promoted regularly to increase interest in and respect for the program.

It is important to keep in mind the goals of the Master Gardener Program — to increase the availability of horticultural information and improve Tennesseans' quality of life with horticultural projects — when promoting it. In fact, Master Gardeners should highlight ways in which they have met these goals when promoting the program.

The association between the University of Tennessee and the Master Gardener Program often lends respect to the program. At the same time, the Master Gardener Program and its members are a reflection of the University of Tennessee and its Institute of Agriculture; they are a liaison between Extension and the community and should strive to represent the University of Tennessee well. UT Extension should always be acknowledged in promotions for its coordination of the program.

Promotion of the Master Gardener Program can benefit Master Gardeners in several ways. First, promotion can serve as one of the organization’s main recruitment strategies. Expanding the Master Gardener Program and attracting new members are important to creating a thriving and vital organization. By constantly making the public aware of Master Gardener projects and events, individuals with an interest in public service and gardening will learn about the program and be more likely to apply to it.

Promotion will also assist in increasing resources for the program. With greater public awareness, other groups become interested in and willing to work with Master Gardeners toward common goals. County government, community businesses and other organizations may be more willing to assist Master Gardeners with supplies, services and funding if they have an understanding of Master Gardener activities. Promotion and marketing of Master Gardener activities also offer a perfect opportunity to publicly recognize supporters. This strategy strengthens the Master Gardeners’ relationship with the community. A suggestion for promotion is to send a copy of newsletters and educational fliers to county and city government figures and officials since they often appropriate funding to Extension programs like Master Gardener.

Finally, promotion of the Master Gardener program can help accomplish the goal of increasing the availability of horticultural information in the community. A Master Gardener activity that is open to or visible to the public is a form of promotion. Master Gardeners can use the media to distribute horticultural information through newsletters, seminars, radio programs, fair booths, personal contacts and news releases to the local media. Some tips for preparing news releases are available on the Master Gardener Web site.

Communication and Newsletters

State Tennessee Master Gardener Listserv
A listserv is a group e-mail distribution list used to keep the group informed. The Tennessee Master Gardener listserv is an efficient form of communication for the state program to receive information from and distribute information to local groups and individuals. All Master Gardeners should join the listserv and can do so at listserv.utk.edu/archives/tmg.html.

Master Gardeners can also be removed from the list or add a new or different e-mail address by following the instructions on the above webpage. Master Gardeners who join or leave the list and do not receive an e-mail response should check their e-mail spam filter.

Local Communication
E-mail and newsletters are the most popular methods of communication for local Master Gardener groups. In fact, e-mail has become the communication method of choice for many Master Gardeners thanks to increasing postal costs, the need to quickly send time-sensitive material, and the widespread availability of Internet services. Each county Master Gardener Program should designate the e-mail contacts within the group. Program information should be sent to individuals on the listserv and as the county Extension Office. County groups should develop a plan for sharing information with the rest of...
the program members in a timely manner. This plan may include forwarding the message to all members with e-mail and developing a phone tree system to communicate with those without e-mail.

Newsletters, like e-mail, can also be a very important tool for managing a Master Gardener Program. They may serve as the main form of communication between the executive committee, project committees, the county Extension agent and all other Master Gardeners. Newsletters can serve as an update for those who were unable to attend the monthly meeting. They also serve as a tool to acknowledge members’ achievements, notify individuals of upcoming events, share gardening tips and advice, report accomplishments, recognize donations from other organizations or businesses, and much more. Newsletters can be sent via e-mail.

A newsletter is only effective if members read it. Newsletters should be engaging, organized and easy to read. When writing a newsletter, be as people- and project-oriented as possible. Take and publish photographs that recognize special members and projects. Include a calendar of events that includes information about major workdays, tours and educational opportunities. Provide pertinent local gardening information and list new horticulture books and articles.

**Tips for Newsletters**

- Include the county Extension agent’s signature and official title on all correspondence.
- Use a uniform official letterhead with the Tennessee Master Gardener logo.
- Make sure all correspondence relates to Extension programming.
- Include statements of appreciation for donors or sponsors without specifying the exact donation.
- List individuals who have won awards in Extension-sponsored contests.
- Include prices for Extension-sponsored activities, Extension services and Extension publications.
- Lengthy newsletters are not more successful than short, concise newsletters.
- Avoid advertising a single business, product, commercial, or religious or political activities.
- Include a community classified section to advertise outside interests such as plant sales and nursery sales.
- Thank groups or businesses that sponsor activities or donate goods or services for their support or help.

**Recruitment and Retention of Volunteers**

The success of the Master Gardener Program is dependent upon volunteers. It is critical that recruitment be focused on prospective members who will complete their “working commitment” to the county. A program that is rewarding to its members is a program that retains experienced volunteers. Remember, a diversity of genders, races, ages, backgrounds, etc. strengthens and makes for a more interesting group.

**Materials Available**

The Extension Office can order (at no cost) brochures, applications and posters to advertise the program via the Tennessee Master Gardener Web site. These publications have areas where local contact information can be added with a stamp or label.

**Advertising**

Advertise the Master Gardener Program in appropriate venues as the opportunity arises. Some examples of places to advertise include:

- Chambers of Commerce
- Newspapers
- Garden clubs
- Moms clubs
- Radio and television
- County fairs
- Neighborhood newsletters
- Senior citizens organizations
- Welcome Wagon
- Other Extension groups such as Extension Family and Community Education Clubs and 4-H Clubs

To advertise, consider using posters, pamphlets, news releases, informational cards and copies of the Master Gardener newsletter. Also, consider notifying the local newspaper photographer of club events and special projects.

**Members-Recruiting-Members**

Members-Recruiting-Members is an effective method of finding new Master Gardeners. Members should...
invite prospective Master Gardeners to meetings, special events, workdays or tours. Active members are encouraged to speak about the Master Gardener Program to civic organizations, schools, garden clubs and church groups. Brochures should be available to all members of the audience. Visibility is the key.

The Interview
A selection committee should interview candidates who apply for admission into a Master Gardener class. This committee should include the county Extension agent and may include Master Gardener representatives from various areas of the county. The committee is charged with educating the candidate about the program requirements and policies associated with the title. The group’s collective knowledge and specific interview of the prospective member will provide a base of information for candidate selection. Volunteerism should be stressed during the interview process. The applicant should be given a clear overview of the policies and expectations of the Master Gardener Program. (Sample Interview Questions.doc and Sample Interview Evaluation Form.doc)

The Training
If a county Master Gardener program and the Extension Office have difficulty recruiting the necessary number of people for a training class, they should consider having the class every other year or sharing the training with another county. Training must be facilitated through the Extension Office. Master Gardeners’ participation as training organizers and educators is always appreciated.

Mentors
A mentoring program is recommended for each county. This process allows a Certified Master Gardener to directly interact with a new recruit on a personal level. These pairings should be made before the completion of training. The Master Gardener should support the new recruit through
- Phone calls
- Personal visits
- Invitations to meetings and workdays
- Introductions to other members
- Specific help with training

The mentoring should continue until such time that the new member feels comfortable or until work hour requirements have been met.

The Reward
Make Master Gardener meetings and workdays fun and rewarding. An active social committee could be responsible for the following activities and or special events throughout the year.

- Have informative programs at scheduled meetings.
- Have potluck dinners and social get-togethers.
- Have brown-bag lunches or refreshments at workdays.
- Recognize all new VIPs with a pin.*
- Reward Master Gardeners who qualify for the five-year pin.*
- Recognize all new members at their inaugural meeting with a party.
- Select a Master Gardener of the Year or an Hour Leader.
- Select a Project of the Year.
- Recognize officers and chairpersons in newsletter biographical sketches.
- Honor any Master Gardener for all of his/her personal achievements.
  *Agents may order pins through the state office on the Web site.

Field Trips
Select a field trip committee that plans and carries out tours to local gardens or other places of gardening interest. Consider day trips to nurseries or weekend trips to major points of interest. Encourage Master Gardeners to interact with each other. Field trips can also be educational opportunities (learning hours) when coupled with a speaker.

Be Friendly
Encourage friendliness among members.
- Provide incentives for wearing nametags.
- Encourage visiting among members at meetings.
- Consider a “We Care Committee” to phone absentees and send cards.
- Consider using a “buddy system” between project committee members.
- Consider the “secret pal” concept for birthday recognition.
- Promote comradeship among members by joining together to prepare for and attend state, regional and national Master Gardener functions.
- Adhere to the Tennessee Master Gardener Code of Conduct
- BE A TEAM!
Master Gardeners are known as fine, hard-working people. For more information on finding and keeping good members, call other counties to see what they do successfully. Also, seek information from the Tennessee Master Gardener Web site and use e-mail to contact county members. Take advantage of statewide get-togethers such as state meetings and leadership training to network, network, network!

**Local Organization Logo or Graphic**

County graphics may be used to represent programs and projects within that county only. The state graphic may be adopted for county representation if desired.

**Web Sites**

Local organizations should do their best to communicate with members. Some groups find that Web sites are a viable communication tool for sharing local program information with the community and the group. Master Gardener groups may obtain their own Web site domain or create pages to link to the UT Extension County Web site (under programs or Master Gardener). All sites or pages should be linked to the UT Extension County Web site and the Tennessee Master Gardener state Web site.

Individual personal contact information should not be listed on a Web site unless the individual has granted his or her permission for the posting. Notify the Tennessee Master Gardener Coordinator of any new Web sites or domain changes so that the state Web site can be updated.

**Tennessee Master Gardener Financial Policies**

Several volunteer organizations and groups are organized by and support the educational mission of the University of Tennessee Extension. These groups function under the advisory leadership of one or more of Extension’s professional staff members and work within the parameters assigned to assist in carrying out this educational mission.

Although this process has been in place for many years, and certain financial guidelines have been communicated to each organization, this document will outline general guidelines for fiduciary responsibility in volunteer groups, and give specific information needed by each individual in the group.

University of Tennessee Extension has the responsibility to

1. Conduct its programs in such a way to maintain the public trust and safeguard the positive image of the organization.
2. Provide training opportunities for volunteer groups to conduct their financial affairs using sound accounting principles, with understanding of the tax laws governing tax-exempt organizations.
3. Accept certain fiduciary oversight responsibilities for these volunteer groups, including reviewing audit reports and providing a place where certain financial records can be kept.

The Volunteer Group has the responsibility to

1. Conduct its organization in a professional manner consistent with the educational mission of University of Tennessee Extension.
2. Accept compliance responsibility for all federal and state laws and regulation pertaining to volunteer organizations.
3. Adhere to all civic rights laws, including open access to membership and programs.
4. Obtain funding from various sources and dispense the funds in support of Extension’s educational mission.

The many volunteer groups across the state are recognized as essential elements to the success of Extension’s programs. University of Tennessee Extension has had a long positive history with volunteer groups, and it is the organization’s intent to continue these very important associations. All volunteer groups associated with University of Tennessee Extension are expected to adhere to the above terms and to the guidelines found in this document.

**Financial Responsibility for Master Gardener Groups**

This policy was created to help Master Gardener groups make informed decisions about their financial operations. The following guidelines were developed in accordance with University of Tennessee Extension financial and money-handling policies. The Tennessee Master Gardener Advocacy Board has also offered its expertise and experience to make
this document a practical tool for Tennessee Master Gardener county groups.

It is recommended that each group designate individuals who have read and understood the following guidelines (this may include the treasurer, other officers and an audit committee) to assist in account-management operations. If any questions arise regarding these guidelines, please contact your county Extension agent, your regional Tennessee Master Gardener advocate or the state Master Gardener coordinator.

Specific examples of reports and forms have been created to help organize and plan financial tasks throughout the year and are included in this document.

Tennessee Master Gardener Financial Policy

I. **A Memorandum of Understanding (MOU)**

between UT Extension and county Master Gardener groups has been created to insure communication of these guidelines and university policy. Each group must submit a signed copy of the MOU to become a recognized Master Gardener group. Groups that refuse to abide by the directives listed in the MOU are asked to discontinue use of the Master Gardener name and title.

It is essential that each Master Gardener group execute a Memorandum of Understanding with UT Extension and have a copy on file in the county Extension Office and the office of the state coordinator. The Memorandum of Understanding template can be found on the Tennessee Master Gardener Web site. Memorandums are due to the state Master Gardener Office by January 15 of that year as part of the annual report package.

II. Master Gardener groups have the option of two types of basic operating accounts:

A) Independent checking accounts (non-UT account) and
B) Line item in the county Extension account (separate line from training monies, which are part of UT Extension county program services).

   A. **Independent checking account with a local bank.** Master Gardeners are responsible for opening the account using a Federal Tax Identification Number (FTIN); maintaining group activities, records and tax information; and paying applicable fees. An FTIN can be obtained from the IRS. For more information on FTIN filing, visit the IRS Web site at [www.irs.gov](http://www.irs.gov).

   i. Groups should apply for their own Federal Tax Identification Number (FTIN) from the IRS (IRS form SS-4). All Master Gardener groups are considered tax-exempt educational organizations.

   ii. Master Gardener funds should be kept in a financial institution in the name of the Master Gardener group. When opening an account, the club or organization will be required to provide a Federal Tax Identification Number (FTIN). Application for Federal Tax Identification Number (IRS Form SS-4) may be obtained from the IRS Web site ([www.irs.gov](http://www.irs.gov)). Volunteers should never use a Social Security Number when opening an account and no funds should be kept in any individual’s personal account. The FTIN should be substituted for an individual’s information.

   iii. All volunteer units that have an average monthly balance of $100 or more should have their funds in a financial institution. Some financial institutions will allow nonprofit groups to maintain an account that has minimum activity with no monthly service charge. Money not placed in an account should be held in a secure location and detailed records of the fund should be maintained.

   iv. It is advisable to have at least two authorized signatures for the bank...
account. This allows access to the account even if one person is unavailable for an extended amount of time. The group also might consider requiring dual signatures for expenditures greater than a pre-set amount.

v. County programs with annual gross receipts less than $10,000 may not be required to pay taxes; however, all groups are required to file the appropriate state and federal tax documentation to maintain their tax identification number and status. Consult the IRS and Tennessee Department of Revenue Web sites for forms and information.

B. Master Gardeners may keep funds in the county UT Extension account. Master Gardener group money will be kept in a separate line item from the Master Gardener training funds. The responsible county Extension agent manages Master Gardener training funds. Master Gardeners will still be responsible for all account activities. Only Extension personnel will write checks. Deposits will be given to the Extension office. University staff will file tax forms.

III. County Master Gardener Programs may receive significant numbers of private contributions for exclusive local use. These gifts include cash as well as gifts-in-kind of equipment, supplies, free use of facilities, etc. County Master Gardener representatives and/or county Extension staff should send letters of appreciation to donors. For cash gifts of $250 or more, the Internal Revenue Service (IRS) requires donors to have official receipts to claim the donation on their tax forms. This requirement only applies to donors who itemize contributions on their tax returns, but it is highly recommended that county Master Gardener groups or the county Extension offices provide official receipts for all gifts of $250 or more, regardless of the donors’ tax-filing intentions.

Master Gardener groups seeking to offer donor credit for gifts have two basic options for reporting of cash and non-cash charitable contributions: A) UT account deposit or B) Independent nonprofit status with UT Extension county approval.

A. Master Gardener groups may deposit the funds into a UT Extension bank account marked for that county’s use, which qualifies as tax-exempt and nonprofit state agency. This money would be held in a Master Gardener fund (actual line item) within the account.

i. UT is responsible for all tax compliance and account management. Therefore, expenditures must follow UT fiscal policy.

ii. Master Gardener groups must have Extension personnel approval prior to spending fund expenditures. Extension personnel are the only individuals authorized to spend from county accounts.

iii. In order for a gift to receive university donor benefits and tax deduction benefits, the check should be made payable to The University of Tennessee. The county for which the gift is intended should be specified in the “for” area of the check and sent to the UTIA Development Office (Contact: Mark Clark 865-974-5315, mclark4@tennessee.edu). Appropriate forms must be completed at the county level. The Gift Disclosure Form is available online at www.agriculture.utk.edu/dev/Giving/giveform.htm. For more information on university donor benefits, visit agalumni.tennessee.edu/Giving/index.htm.
B. The Master Gardener groups can incorporate and seek tax-exempt 501(c)3 status (as an independent nonprofit tax exempt organization outside of UT) and hold Master Gardener funds in an independent account (see II.A.). The county Master Gardener group will be responsible for all applicable federal and state tax and legal compliance issues. The 501(c)3 Master Gardener group must adhere to all the UT Extension guidelines and sign a Memorandum of Understanding. Visit the IRS Web site at www.irs.gov for more information.

i. Master Gardener groups must have UT Extension county approval prior to seeking 501(c)3 status.

ii. Master Gardener groups have direct access to accounts.

iii. Master Gardener groups must continually maintain all records and fees for tax-exempt status while adhering to Extension financial policies.

iv. Donors would not receive university donor benefits.

IV. All funds raised in the name of the Master Gardeners belong to the Master Gardener program, and not to an individual or group of individuals. Because donors are allowed a tax deduction for their gifts, it is imperative that the funds be used only for appropriate and authorized purposes.

V. The administration of all Master Gardener groups will be in accordance with the organization’s constitution, bylaws or other enabling documents and will be administered by a duly constituted governing body.

VI. The financial activities and the resulting financial statement of all Master Gardener groups should be conducted in accordance with generally accepted accounting principles.

VII. A year-end financial statement, inventory and audit report should be prepared by the appropriate officer and placed on file with the county Extension Office.

VIII. This financial statement, along with all supporting documentation, should be audited annually by one of the following methods:

A. An audit conducted by an independent certified public accountant; or

B. Organizations with annual incomes less than $25,000 may choose to conduct a Peer Review Audit.

IX. Many groups find it useful to acquire and maintain certain tangible assets in support of the educational goals of the organization. This inventory list would include real property (land and buildings), equipment, tools, vehicles, etc.

X. Upon the dissolution of a Master Gardener group, the board of directors or officers shall surrender all funds to the sponsoring county Extension agent or county director.

XI. Volunteers of University of Tennessee Extension are afforded protection under the Federal Volunteer Immunity Act of 1997 and the state’s Volunteer Immunity Act. The university considers the Master Gardener Program to be low risk for litigation. But, if a volunteer is sued and was acting in the capacity of the Master Gardener Program, he or she most likely will be protected from liability under the current state and or federal law. The volunteer will be responsible for his or her own legal representation and expense and will not be entitled to the University of Tennessee legal counsel’s services. Volunteers must be properly registered with the university’s Risk Management Office for any liability coverage.

The Volunteer Protection Act of 1997 (VPA) provides that, if a volunteer meets a certain criteria, he or she has a defense to suit alleging simple or “mere” negligence and cannot be held liable for that alleged wrongdoing. In cases where the volunteer does not meet the act’s criteria, he or she may still enjoy some measure of protection as long as he or she has not engaged in conduct
Frequently Asked Questions

Q. What is the difference between tax-exempt and nonprofit status?

A. Tax-exempt status refers to purchasing items without tax penalty. Groups with nonprofit status are usually tax-exempt organizations that can offer donor tax benefits (like the University of Tennessee).

Q. If we file taxes will our group need to pay taxes?

A. Your group will not likely need to pay taxes if you have a Federal Tax Identification Number (FTIN) and file as a tax-exempt organization.

Q. Do we need to send all financial documents to the state Master Gardener office?

A. No, you should only send financial documents after a peer review committee has requested assistance. The only financial documents requested by the state office are the required documents in your Annual Report due annually on January 15. A signed MOU represents a contract of understanding and compliance of the financial policies for Tennessee Master Gardener groups associated with University of Tennessee Extension.

Q. We want to apply for a grant that requires applicants to have nonprofit status/ 501(c)3 status. Can we use UT’s nonprofit status for the grant proposal?

A. Yes, you can do so with the advanced approval of the county Extension office. Funds from a grant using UT’s nonprofit tax status must be deposited in and spent out of UT Accounts (for tax and audit purposes). Ask your agent for the official UT letter of nonprofit status.

Q. If a donation is given to a Master Gardener group that does not have a Federal Tax Identification Number (FTIN), can the donor receive tax benefits?

A. No; the group must have an FTIN as an educational organization for the donor to receive tax benefits. Groups are encouraged to seek an FTIN. However, if the group does not have an FTIN, donors still receive university and tax benefits if they give to the county Extension Office and direct the funds be used to support the local Master Gardener Program.

Q. Our group wants to purchase a new projector for providing educational programs, but we want to save money on taxes. Do we need to apply for 501(c)3 status to make this purchase?

A. It is not necessary to apply for tax-exempt status for one purchase. Groups have two options for tax exemptions on purchases.

1.) You may consult your county director and donate funds to the county account for the purchase of equipment for the county Master Gardener Program. The equipment becomes property of the county Extension Office (for the Master Gardener Program) and is managed through UT equipment inventory for insurance purposes. This strategy is recommended on large purchases that may need to be covered under an insurance policy. Your county office can provide you with a letter and a certificate of the university’s tax-exempt status.

2.) You may apply for a separate IRS Tax Identification number to purchase materials for the Master Gardener Program (IRS form SS-4, available online at www.irs.gov).

Q. Do we need to be a 501(c)3 organization to be considered tax-exempt for purchases?

A. Generally, Master Gardener groups automatically meet the requirements of tax-exempt if managed in accordance with UT Extension’s and Master Gardener’s educational missions. However, for donors to receive charitable contribution tax benefits, all cash donations must be deposited in either a county Extension account or a 501(c)3 account or the group must have a sale exempt certificate (for more information consult the Tennessee Tax Guide for Sales and Tax Use www.state.tn.us/revenue or call...
Maintaining Auditable Records

Auditable records must be maintained for all transactions. Auditable records are those that describe the nature and condition of a transaction and provide support that the transaction occurred as stated. A record system should be maintained that classifies and accumulates financial information in a logical manner. Either a software package such as Quicken®, MS Money® or a ledger system is generally necessary to accomplish this goal. For small organizations the ledger system would include a cash receipts journal, a cash payments journal and a general ledger.

Additional Guidelines

1. All checking account transactions should be recorded in the check register at the time the transaction occurs. Entries should be as detailed as possible, showing income source/person paid, program and purpose.

2. The bank account should be reconciled monthly at the time the bank statement is received. Any differences should be explained or corrected. Account reconciliations and monthly statements should be presented at Master Gardener business meetings. These reconciliations should be kept, along with the bank statement, for a minimum of six years.

3. County Master Gardener groups should have two Master Gardeners authorized to sign checks (i.e., president and treasurer). The treasurer is responsible for maintaining the checkbook and financial records. Invoices or sales tickets should be verified as correct by the Master Gardener directly involved with the expenditure and then provided to the treasurer or volunteer who is responsible for writing checks. A reconciliation report in full detail and an account balances report with transaction detail shall be approved and filed with the monthly minutes.

4. The Master Gardener group’s president and treasurer are responsible for sending annual financial report summaries to their county Extension Office. The balances, as submitted, must be reconcilable to the account. Reports may be requested by the state program coordinator.

5. The minimum retention period for financial records is six years after reconciliation.

6. It is strongly advised that records be backed up electronically using a spreadsheet, money management or word processing program.

7. If dishonest behavior is suspected, report it immediately to the county Extension director. Volunteers should not initiate investigations on their own, nor confront the individual(s) suspected of wrongdoing.

Record-Keeping Requirements: Income Receipts and Bank Deposits

1. Acknowledge all money received with a written receipt, preferably a pre-numbered duplicate. The receipt should include the date, amount received, source of funds, whether cash or check, and who collected the money.

2. Income receipts from an official University of Tennessee receipt book must be used when collections are received through a university account (see Financial Guidelines sections A and B). Funds must be deposited into the county UT Extension bank account. Funds should be deposited on a regular basis, preferably on the day funds are collected. For university policy to be in compliance with state law, no funds should be held longer than three business days prior to deposit.

3. If a Master Gardener deposits funds that were collected from several people (i.e. conference attendants), one receipt may be written directly to that agent or county Extension Office if documentation is attached to the receipt, listing 1) individuals from whom the
agent collected the money, 2) a description of each collection and any restrictions and 3) the amount collected from each individual.

4. If one member/representative turns in money collected from several people, one receipt may be written directly to that member if documentation is attached to the receipt listing 1) individuals from whom the money was collected, and 2) the amount collected from each.

5. In some cases, such as a fundraising event, it may not be practical to issue an individual receipt for each cash transaction. In these situations, funds should be deposited in total, with one receipt written to the Master Gardener committee in charge of collecting the funds. The receipt should contain an estimate of the number of contributors and the average contribution received from each contributor. **Example:** Received from: Mary Smith, amount: $245.00, for proceeds from Pancake Supper on Oct. 30.

6. If any receipt is voided, the original receipt should be marked “void” and maintained with the office copy of that receipt.

7. All receipt books should be kept for a minimum of six years.

8. All income/receipts should be identified by source and restrictions, if any. While this information is recorded on the receipt, it is advisable to also record it on the check register beside the deposit entry. Any correspondence, check stubs, etc., should be placed in a file at the Extension office. All deposit information for a given year can be filed together if desired.

9. Each bank deposit slip should contain a listing of the receipt numbers contained in the bank deposit. An explanation should be recorded on the file copy of the deposit slip in any situation in which the receipt numbers are not reported in sequence.

10. In the event a deposited check is returned for insufficient funds, the county Extension director shall contact the payer (person on whose bank account the returned check was drawn) and request payment. Upon cash payment of the original amount of the check plus any incurred bank charges and expenses, the check should be returned to the payer. A receipt for the cash received must also be written to the payer. The receipt should include the original check’s number and date written. Records should indicate that the original deposit should be voided, and a new deposit should be made, noting any additional charges or expenses received as a separate income category. These transactions should also be noted in the following month’s report to the Master Gardener group. In the event the payer declines to make good on the returned check, the county director may consult his/her regional director and the UT Business Office as to the proper course of action.

11. Funds should be separated into different categories, such as membership dues, conferences, newsletter, etc., for proper accounting and reporting (Expense and Deposit Forms follow).

**Record-Keeping Requirements:**

**Expenditures**

1. **General**
   (A) When a check is voided, the check should be marked “void” and attached to the check stub, and the signature section of the check should be removed. The check should also be voided in the file.

   (B) Effort should be made to contact recipients of checks outstanding for more than six months. If the original check is lost, the Master Gardener president may issue a new check if a “stop payment” is placed on the original check. Checks outstanding for greater than one year and checks for which a stop payment has been placed should be voided. The reconciled balance will not change, however, as the check would not have cleared through the reconcile process. Voided or stop payment checks should be noted on the original check stub and in the following month’s report.
2. Awards

(A) The Master Gardener group maintains a record documenting to whom each award was given, the address of each recipient and a description of the award given to each participant.

(B) Extension employees may not receive awards or payments of any nature from UT Extension bank accounts.

Sales Tax

Sales tax must be collected and paid to the Tennessee Department of Revenue (www.state.tn.us/revenue) for all gross receipts or proceeds from retail sales to a consumer for any purpose. A “sale” is defined as furnishing goods and services or transferring title or possession (or both), as well as exchanging, bartering, leasing or renting any tangible personal property for payment.

Retail sales to the federal government, the state of Tennessee and its political subdivisions or qualified institutions (churches, nonprofit schools, hospitals, nursing homes and orphanages) are exempted from state sales tax.

Master Gardener groups working under the authority of the UT Extension that wish to purchase items for use in the administration of the Master Gardener Program would use the certificate of sales tax exemption letter issued to the university. The certificate of tax exemption is available in the Extension Office.

Tennessee Master Gardener
Treasurer Duties

The duties of the treasurer are to accurately report the financial activities and manage the group’s account according to the UT policy and county Master Gardener bylaws. Treasurers should be involved in the development and maintenance of budgets, auditing and recording the county books, submission of the signed memorandum of understanding, and completing the appropriate tax forms. The Memorandum of Understanding (MOU) should be sent to the state Master Gardener coordinator’s office by January 15. Treasurers are also responsible for providing financial report summaries to their county Extension Office.

Treasurer’s Report

The treasurer will be asked to report the group’s financial activity at every business meeting. The treasurer’s report should include

1. Balance on hand at the beginning of the reporting period
2. Receipts of Income (money that came in)
3. Receipts of expenses (money that went out)
4. Balance on hand at the end of the reporting period

The monthly treasurer’s report does not need to be approved, adopted or accepted by the organization — it is for informational purposes only.

Master Gardener Budget

The treasurer should work with the financial committees to create and maintain the budget. Together, the treasurer and the committees should create a budget estimate at the beginning of the year based on estimated income and project goals for the year. A list of prioritized needs from each project committee will be helpful in budget planning.

The proposed budget should be presented to the executive board and approved according to the county bylaws. Once the budget is approved, expenditures of specific amounts (within the budgeted amount) should not need to be approved.

Treasurers may use the peer audit reports to conduct their own audits before submitting an annual report. The annual report may be used to create monthly or quarterly reports.

A treasurer’s notebook should contain the following items:

- Bank statements
- Checkbook registers and bank books
- Treasurer’s journal
- Tax forms and Federal Tax ID Number
- Minutes of the meetings
- Adapted budget(s)
- Report of audit committee or audit(s) from previous year(s)
- Periodic and annual reports
- Bylaws and other rules
- Financial policies for Tennessee Master Gardener groups
- Inventory sheets
The purpose of the peer audit is to keep more than one person informed about the financial activities of the group. The peer audit should be treated as a double check and can offer the opportunity for correction before final submission. Peer will certify the accuracy of your reports.

Example: General Ledger Cash Receipt Entries

<table>
<thead>
<tr>
<th>Date</th>
<th>Receipt Number</th>
<th>Details</th>
<th>Income</th>
<th>Date Deposited</th>
<th>Cumulative Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/15/05</td>
<td>0122</td>
<td>Sally Joe – ‘05 Dues</td>
<td>15.00</td>
<td>2/28/05</td>
<td>15.00</td>
</tr>
<tr>
<td>2/17/05</td>
<td>0123</td>
<td>Ron Jones – T-Shirt Sale</td>
<td>15.00</td>
<td>2/28/05</td>
<td>30.00</td>
</tr>
</tbody>
</table>

Example of General Cash Ledger Payment Entries

<table>
<thead>
<tr>
<th>Date</th>
<th>Check Number</th>
<th>Details</th>
<th>Line Item</th>
<th>Expense</th>
<th>Cumulative Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/25/05</td>
<td>235</td>
<td>County Directory Printing</td>
<td>Supplies</td>
<td>15.00</td>
<td>(15.00)</td>
</tr>
<tr>
<td>3/27/05</td>
<td>236</td>
<td>Demonstration Garden Plants</td>
<td>Supplies</td>
<td>45.00</td>
<td>(60.00)</td>
</tr>
</tbody>
</table>

Example of General Ledger

<table>
<thead>
<tr>
<th>Date</th>
<th>Check/Receipt Number</th>
<th>Details</th>
<th>Expense</th>
<th>Income</th>
<th>Cumulative Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/15/05</td>
<td>0122</td>
<td>Sally Joe – ‘05 Dues</td>
<td>15.00</td>
<td></td>
<td>3457.45</td>
</tr>
<tr>
<td>2/15/05</td>
<td>3456</td>
<td>U.S. Post Office – Stamps</td>
<td>37.00</td>
<td></td>
<td>3420.45</td>
</tr>
<tr>
<td>2/17/05</td>
<td>0123</td>
<td>Ron Jones – T-Shirt sale</td>
<td>15.00</td>
<td></td>
<td>3435.45</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td></td>
<td>(37.00)</td>
<td>30.00</td>
<td>3435.45</td>
</tr>
</tbody>
</table>
Memorandum of Understanding
between University of Tennessee Extension
and The_________________ County Master Gardeners

To clarify the relationship between University of Tennessee Extension and the _________________County Master Gardeners, this memorandum of understanding has been established.

Master Gardeners operate in many counties of Tennessee and serve to extend the educational resources of the University of Tennessee through horticulture education and community service related to horticulture.

Master Gardener groups should follow the general financial guidelines for volunteer groups as outlined in the Guidelines for County Financial Operations for Master Gardener Groups.

Each Master Gardener county group must seek authority from University of Tennessee Extension to use the Master Gardener title. In general, the service mark registration confirms the university’s right to prevent others from using confusing similar marks on similar goods or services in the state of Tennessee and possibly other geographic areas in which the mark is used.

Agreement of signature to this memorandum issues Master Gardener groups official approval from University of Tennessee Extension to continue use of the Master Gardener title and emblems for one year.

Master Gardener groups grossing more than $5,000 should file tax forms for exempt organizations with education status. Master Gardener groups seeking to offer donor benefits for charitable donations may seek to deposit funds into county Extension accounts or incorporate as their own 501(c)3. Master Gardener groups with accounts outside of the university system will be responsible for filing the appropriate tax documents, record keeping and account management. All Master Gardener groups must adhere to the guidelines stated in this document and the Tennessee Master Gardener Volunteer Guidebook.

A. UT Extension agrees to
   1. Conduct its program in such a way to maintain public trust and safeguard the positive image of the organization.
   2. Provide training opportunities for volunteer groups in horticulture knowledge and leadership skill, as well as offer assistance in conducting financial affairs using sound accounting principles.
   3. Accept certain fiduciary oversight responsibilities for these volunteer groups, including reviewing audit reports and providing a place where certain financial records can be kept.

B. Master Gardener groups agree to
   1. Conduct the organization in a professional manner consistent with the educational mission of University of Tennessee Extension.
   2. Accept responsibility for all federal and state laws and regulations pertaining to volunteer organizations set forth by University of Tennessee Extension.
   3. Adhere to all civic rights laws, including open access to membership and programs.

Modification of Agreement
Either party may modify this agreement at any time. The terms of this agreement must be mutually agreed upon to be in effect.

Approval
This agreement has been approved by:

_________________________________________                   ________________
President                                                                               Date

_________________________________________                   ________________
County Extension Agent                                                                  Date

_________________________________________                   ________________
State Master Gardener Coordinator                                                     Date

Please return signed copy to
TMG State Coordinator
2431 Joe Johnson Drive
252 Ellington PSB
Knoxville, TN 37996-4561
Fax: 865-974-1947
Executive Summary Annual Report

________________________ County(s) Group

Reporting Year ____________

Master Gardener County Coordinator/Extension Agent ______________________

The following information can be obtained from your county agent’s Master Gardener reports.

1. Number of new Master Gardeners interns trained (January 1 to December 31): ________

2. Number of certified Master Gardeners: ___________

3. Date of Training(s): ___________to ___________

4. Number of volunteer hours: Total ________
   Administrative ________ Community ________ Teaching/Education ________

5. Number of Continued Education or Learning Hours reported this year: _________

6. Attach a brief description of this year’s projects, programs and activities and their impacts (impacts include numbers of participants; changes in behavior documented through survey, observation or evaluation; addressing an identified need through education).

7. Attach a completed Registration for County Master Gardener Association.


Approval
This document has been approved by:

___________________________________  Date

President

___________________________________  Date

County Extension Agent
# Annual Financial Report

Year End as of ________________

## Assets:

- Cash or Checking Account
  - $ __________
- Inventory/Equipment
  - __________
- Other
  - __________
  - __________
  - __________
  - __________
- Total Assets (A) __________

## Liabilities:

- Accounts Payable
  - $ __________
- Other
  - __________
  - __________
  - __________
  - __________
- Total Liabilities (B) __________

## Equity:

- Beginning Balance
  - $ __________
- Current Year’s Net Income (Loss)
  - $ __________
  - Total Equity (C) __________

Total Liabilities and Equity $ [(B) + (C) = (A)] __________
# Annual Inventory Report

______________________ County Master Gardener Group

Year End ___________ to ___________

<table>
<thead>
<tr>
<th>Date Acquired</th>
<th>Item Description (Include Serial Number)</th>
<th>Dollar Value</th>
<th>Storage Location</th>
<th>Disposal (Date Disposed)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

We here by certify that this list is correct of equipment and inventory greater than $250 belonging to

_______________________________ County Master Gardener Group

Signed:

President

Date

Treasurer

Date

Tennessee Master Gardener County Program Handbook

24
# Tennessee Master Gardener Expense Reimbursement Form

**County ______________**

**Activity Date(s)_____________ to ______________**

*(Check all that apply)*
- [ ] Continued Education
- [ ] Development
- [ ] Membership
- [ ] Newsletter
- [ ] Fundraiser
- [ ] Other (please specify)

<table>
<thead>
<tr>
<th>Expense Description</th>
<th>$ Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total:

Submitted by: _____________________________ Date: ___________________

Signature of Treasurer: ___________________________ Date: _______________

Reimbursement issued to: _________________________________________________

☐ Check Number _________  ☐ Cash    Amount: ______________ Date: _________

No reimbursements will be issued without a receipt.
Tennessee Master Gardener Deposit Form

County ______________

Activity Date(s) ___________ to ___________

(Check all that apply)
- Dues
- Development
- Donation/Raffle
- Monthly Fundraiser
- Event Fundraiser
- Magazine Donation
- Other (please specify)

_________________

_________________

<table>
<thead>
<tr>
<th>Deposit Description*</th>
<th>$ Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: ____________________

Submitted by: ________________________________ Date: __________

Signature of Treasurer: ______________________________ Date: __________

Reimbursement issued to: _________________________________________________

Number of Checks: ______ Check Deposit: ______ Cash Deposit: ______

Total Deposit: ______________ Date Deposited: __________

* Description: (Checks: list checks singly above or attach list)
Peer Review Audit Guide

The peer audit committee should be composed of at least three members outside the ruling body (executive board). Its purpose is to review the accounting records and financial statements prepared by the treasurer for accuracy and reasonableness. Committee members should not include the treasurer, anyone related to the treasurer, or anyone involved in the financial affairs of the group. Peer audits should not be sent to the state office unless requesting assistance.

The following is a list of annual procedures for peer review audit committee at the end of the fiscal year.

1. Check each month’s reconciled bank statement and cancelled checks. Make sure the ledger postings are current and complete.

2. Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank.

3. Total all funds received. Verify that cash receipts were written and that funds received were listed on the ledger reports.

4. Total all deposits made to the bank account. This total should equal the total of all funds received, unless treasurer’s ledger report shows that some funds were retained as petty cash.

5. Total all expenditures. Verify that a written bill is on file for each expenditure. Verify that all expenditures were paid by check, not in cash.

6. Examine the annual financial report. Verify that the amounts listed agree with the amounts in the treasurer’s ledger reports, the total in the check register and bank statements.

7. The treasurer’s total balance at the beginning of the year (bank balances plus petty cash), plus all funds received, minus all expenditures, must equal the treasurer’s total balance at the end of the year (bank balance plus petty cash).

8. Examine the inventory sheet and make sure that all property/equipment listed has been properly accounted for and documented. A letter or receipt should be on file for each gift received, documenting donor, date, value and any restrictions placed on the donation by the donor.
Tennessee Master Gardener
Peer Audit Report

County __________________                        Year End ___________ to ___________

Checking Account Number _________________________________

Bank __________________________________________________

Address _______________________________________________

IRS Tax ID # (form SS-4) __________________

Audit Date ________________

Persons authorized to sign on checking account:

Name: ______________________________ Address: ___________________________

Name: ______________________________ Address: ___________________________

Name: ______________________________ Address: ___________________________

Bank records are in the possession of:

Name: ______________________________ E-mail: ____________________________
Audit Committee Review

Audit Committee Review Checklist
- Group budget and addendum
- Treasurer’s ledger reports
- Bank statements
- Year-end financial reports
- Canceled checks and deposit slips
- Receipts for all income
- Bills for all expenses
- Inventory records

The audit committee found the following conditions:

____________________________________________________________________________________________________
____________________________________________________________________________________________________
____________________________________________________________________________________________________
____________________________________________________________________________________________________
____________________________________________________________________________________________________

The audit committee makes the following recommendations:

____________________________________________________________________________________________________
____________________________________________________________________________________________________
____________________________________________________________________________________________________
____________________________________________________________________________________________________
____________________________________________________________________________________________________

This certifies that the audit committee has reviewed the record keeping and financial balances and finds them (check one)
- In order.
- In order upon implementation of the recommendation.
- Requiring further review and action.

Name: _____________________________ Date: _________ E-mail: _______________
Name: _____________________________ Date: _________ E-mail: _______________
Name: _____________________________ Date: _________ E-mail: _______________
Tennessee Master Gardener Gift Disclosure Form

Name of Donor(s): ______________________________

Address: ______________________________ Phone: ______________________________

Fax: ______________________________

E-mail: ______________________________ Web site: ______________________________

Check one:

This gift is for

☐ __________ County Master Gardener Program
Please send gift to your county Extension Office
or call Rhodes Logan at 865-974-1928 for assistance.

☐ Tennessee Master Gardener Endowment
Please mail checks to
State Master Gardener Coordinator
252 Ellington PSB
2431 Joe Johnson Drive
Knoxville, TN 37996
Or contact Mark Clark (mclark4@tennessee.edu) at
865-974-5315 for more information on giving options.

Please make all checks payable to the University of Tennessee.

Check one:

☐ Cash

☐ Check # __________

☐ In Kind (item) ______________________________

Amount or value of gift: ____________________