

Tennessee Federation of Garden Clubs, Inc.

STANDING RULES

SECTION I. ORGANIZATION

- 1. The Seal of the Tennessee Federation of Garden Clubs, Inc. (hereafter referred to as TFGC) shall be used on a state level. Otherwise, permission must be given by the TFGC Board of Directors.
- 2. The master list of clubs belonging to TFGC shall not be available for advertising or solicitation.
- 3. The name of TFGC, or its member clubs, shall not be used for endorsement of any kind except by prior approval by the TFGC Board of Directors or the District Boards of Directors.
- 4. TFGC maintains a nonprofit, 501(c)(3) status within the rules of the Internal Revenue Service. The 501(c)(3) status does not expire if TFGC exists and abides by the requirements. Copies of the 501(c)(3) IRS Determination Letter, dated March 3, 1970, should be with the current president and former presidents.
- 5. The Tennessee Sales and Use Tax Certificate of Exemption is to be renewed by the TFGC President every four years through the Tennessee Department of Revenue with the expiration date on the current form. The Tennessee Sales and Use Tax Exemption Number is to be used only by TFGC and its Districts for TFGC events related to business and activities such as board meetings, district meetings, conventions, conservation camps, and other related needs, with no exception. The Board of Directors must approve any recommended special event or project. Garden clubs are not allowed access to the tax-exempt number. The original certificate and Tennessee Department of Revenue forms are on file with the TFGC President, who sends a copy to the TFGC Treasurer and to event chairs upon request.
- 6. IRS-990 shall be filed by August 15. Extension Form 8868, if needed, may be downloaded. All financial records are delivered to the CPA firm by May 31, well in advance to the deadline. The TFGC Treasurer provides and delivers TFGC books, and the Ivan Racheff House and Gardens (hereafter referred to as IRH&G/Racheff) Treasurer provides and delivers IRH&G/Racheff books to the TFGC Treasurer by May 31, well in advance of the deadline of August 15. Verification of the May 31 deadline and mailing to the IRS is performed by the TFGC Treasurer. The TFGC Treasurer signs legal documents for years served.

- 7. Corporate Annual Report to the Tennessee Secretary of State, SS-4444, shall be filed by August 1 with a fee included (presently \$20 and \$40 with changes). The TFGC Treasurer may download this form from the Tennessee Secretary of State, Corporate Division, or by calling 615-741-2286.
- 8. Quarterly Payroll Reports are due April 30, July 31, October 31, and January 31. They must be sent by Electric Funds Transfer Payment System by the IRH&G/Racheff Assistant Treasurer. The website is www.edps.gov.
- 9. TFGC must register yearly (before September 30, six months after the books are closed) as a Charitable Organization with the Tennessee Secretary of State, Department of Charitable Solicitations and Gaming, using TFGC account C027838. Filing is done by the CPA firm for the TFGC Treasurer. The forms are available from the TFGC President.
- 10. The TFGC fiscal year runs April 1-March 31. All financial records are due to the CPA firm on May 31.

SECTION II. RECORDS

- All notebooks kept as permanent TFGC records shall be a standard size (approximately 8 1/2 x 11 inches). IRH&G/Racheff, the official TFGC Headquarters, is the repository for the records of TFGC. Each president's personal files for the administration are filed and stored in the archives at the TFGC Headquarters/Racheff.
- 2. The National Garden Clubs, Inc. (hereafter referred to as "NGC") report and final financial report will be added at the Summer Board of Directors Meeting. These files are returned to the outgoing president at the Winter Board of Directors Meeting in even-numbered years.
- 3. The immediate former president has from the Winter Board of Directors Meeting until Convention to see that the administration records are safely stored and filed at the TFGC Headquarters/Racheff. Former presidential expenses shall be submitted 30 days or before following the closing of the treasurer's books on March 31 in the year of changing administrations.
- 4. TFGC forms are documents created to perform the business of the organization. When existing forms require updated information, this shall be performed by a TFGC officer or TFGC chair that utilizes the form for TFGC business. Existing forms are on the TFGC website. Chairs update forms by downloading them to a personal computer, updating them, and sending them to the TFGC web administrator to place on the website. New forms shall be submitted to the TFGC President and the Board of Directors for prior approval and assigned to an officer or chair for TFGC business.
- 5. Any forms or records that contain personal information should be shredded at the end of each administration (examples: the *Procedure Manual* and *Form Cs*).

SECTION III. OFFICIAL PUBLICATION

The official publication of TFGC shall be *The Volunteer Gardener*.

SECTION IV. PRESIDENT'S PIN

The official President's Pin is the property of TFGC. The President's Pin shall be presented to the new president immediately following the NGC Convention. The new president shall have the pin to wear to the NGC Post Convention Board Meeting. Former presidents may purchase their own TFGC Former President's Pin made from the official mold using the TFGC seal.

SECTION V. PRESIDENT'S PROJECT

- 1. If a project of the president is to be continued beyond 2 years, it must be so stated at the beginning of the administration.
- 2. Projects originating during the administration, which the president wishes to continue beyond the term, must be approved by the Board of Directors and the president-elect.

SECTION VI. DISTRICTS

- 1. The districts shall function as an integral part of TFGC and abide by its Bylaws and Standing Rules.
- 2. The District Director shall plan the programs for the Spring and Fall District Membership Meetings. The TFGC President shall approve the dates of District Meetings.
- 3. A copy of the minutes of each District Meeting shall be sent to the TFGC President.
- 4. The District Director shall call special meetings of the district by providing 10 days written notice and sending a copy of the notice to the TFGC President.
- 5. Club presidents shall be recognized at District Meetings.
- 6. District directors shall keep an accurate record of all membership lists, dues paid, and donations from each club in their district.

SECTION VII. FINANCE & FUNDING

- 1. Each administration shall adopt a 2-year budget in June of the odd-numbered years and review in October of the even-numbered years. The budget and all papers pertaining to finance shall be dated.
- 2. Bonding is required for those who handle TFGC funds. Those people include the TFGC President, TFGC Treasurer, TFGC Assistant Treasurer, IRH&G/Racheff Treasurer, IRH&G/Racheff Assistant Treasurer, and the Endowment Trust chair.
- District directors shall share finance and funding information with the district officers and chairs who may then contact clubs for late dues, donations, with enhancement of the chairships and TFGC goals.

- 4. District chairs shall be responsible for contacting the TFGC chairs with information about clubs and the district and seeking directions on the chairships.
- 5. District-retained donations, Blue Star Markers, and other subjects specified for districts are mailed to the district treasurer. The Habitat for Humanity District Fund was deleted and closed out in each district.
- 6. District TFGC Support (aka State Stipend) is made by each district submitting \$1,500 for two years or \$750 per year to support the president's term. The support is sent to the TFGC Treasurer.
- 7. No member of the TFGC Board of Directors shall spend TFGC funds without approval of the TFGC Board of Directors.
- 8. All fund-raising projects involving statewide participation shall be submitted to the TFGC Executive Committee for prior approval.
- 9. The Internal Audit Committee (part of the Finance/Budget Committee) shall perform an audit of the TFGC Treasurer's records to be held in the second year of the treasurer's term and an audit report shall be presented to the TFGC Board.
- 10. TFGC donations are mailed to the TFGC Treasurer (except Endowment Trust donations and districtretained donations) using Donations Transmittal Sheet-Form A1 found on the TFGC website. The Treasurer sends a donations list (Club Record Sheets) to district directors.
- 11. TFGC Dues—ALL membership dues are mailed to the district directors. Use Annual Membership & Dues—Form C located on the TFGC website. Send 3 copies. After verification and correction, if necessary, of the club's membership forms, the District Director sends information and checks to the TFGC Treasurer, keeping a copy of her files. The TFGC Treasurer sends a copy to the Membership Database Chair and retains a copy for her files.
- 12. TFGC funds may not be transferred from one account to another without Executive Committee approval. Investment in the TFGC-designated funds managed by the TFGC Assistant Treasurer may be performed with approval by the Executive Committee and the Finance Committee.
- 13. TFGC Investment Management Fund (IMA): Mr. Racheff left this fund to the Racheff House & Gardens (IRH&G) for the maintenance and operation of the house and gardens. The fund is owned by TFGC and held by Wells Fargo. IRH&G receives quarterly interest payments applied to the house and gardens expenditures.
- 14. Ways and Means monies shall be channeled through the Ways and Means Chair. A special committee designated by the President shall account for special fundraisers or projects. Surplus Ways and Means items are determined by the President before the end of the term by either collecting the items, discounting them to sell, donating to Racheff to sell, donating the surplus to the districts to sell, or sharing the money with TFGC.

SECTION VIII. DUES

- Each club is responsible for accurately and thoroughly completing Annual Membership & Dues— Form C and sending 3 copies of the dues form and one check (if possible) to the District Director or District Director's designee. The dues form is the basis of the TFGC membership list and must be correct. The Club Presidents' list will be compiled from the total of the dues forms by the Membership Database chair and is the basis of *The National Gardener* email list.
- 2. The District Director or designee will send the Annual Membership and Dues forms and dues checks to the TFGC Treasurer for deposit.
- 3. Dues are payable April 1 and are delinquent after June 1. If dues are not received by June 1, clubs will be considered delinquent and not eligible for TFGC awards. Clubs will be removed for nonpayment on September 1.

SECTION IX. DONATED FUNDS

- Each club is responsible for sending donated funds to the TFGC Treasurer. District-retained donations (e.g., Blue Star Memorial Marker Fund) are sent to the District Treasurer. Use *Donations Transmittal Sheet—Form A1*. The TFGC Treasurer will send lists of donations to the district directors for their records. The Habitat for Humanity District Fund was deleted and closed out in each district.
- 2. The Benevolence Fund: Managed by the TFGC Assistant Treasurer, this fund is within the General Investment Fund. (Refer to Standing Rules Section XVI. Memorial/Benevolence.)
- 3. The Book of Recognition and Remembrance is housed at TFGC Headquarters/Racheff.
- 4. The Brainerd Scholarship Fund: Managed by the TFGC Assistant Treasurer, this fund is a District III fund for a student residing in Hamilton County, Tennessee, to receive a scholarship from this fund.
- 5. Calendar orders are sent by clubs to the District Calendar chair, who tabulates and orders the calendars from the TFGC Calendar Chair. The TFGC Calendar Chair confers with the TFGC Treasurer in ordering the calendars from NGC. All profits of calendars go to the scholarship fund by the end of each fiscal year (March 31).
- 6. The Conservation Education Fund (CEF): This fund supports the Mack Prichard Legacy Project.
- 7. The Endowment Trust Fund (ETF): This fund is managed by 7 TFGC trustees: the TFGC President, President elect, Treasurer, Assistant Treasurer, and one representative from each district. The Assistant Treasurer will replace the district representative in the district that provides the president for two years. (Refer to Standing Rules Section X. Endowment.) Mail donations to the ETF chair using the *ETF Contribution Form* (found on the TFGC website and in *The Volunteer Gardener*). Club donations are for memorials or honorariums. Include the name of the person being memorialized or honored, the name and address of the person or family to receive the acknowledgement, and the name and address of the donor.
- 8. The Executive Residence is in Nashville.
- 9. Friends of Racheff: The membership cost is \$76 dollars for individuals and clubs to support Racheff headquarters. The friend's name will be placed on a plaque in the Racheff House. Refer to the *Friends of Racheff Enlistment Form* on the TFGC website.

- 10. The General Investment Fund: This fund is managed by the TFGC Assistant Treasurer and is a fund for TFGC.
- 11. Land Trust: This is a TFGC continuing project—the Justin P. Wilson Cumberland Trail State Park. Donations support the completion of a 30-mile trail from Chattanooga to the Tennessee eastern point of the Cumberland Mountains.
- 12. Life Memberships in TFGC, DSGC, and NGC: This fund is managed by the TFGC Assistant Treasurer. Individuals and clubs are encouraged to honor someone or purchase life memberships for members.
- 13. Ivan Racheff House and Gardens, located at 1943 Tennessee Avenue in Knoxville, Tennessee, is the Headquarters of TFGC.
- 14. National/Tennessee Natural Disasters Fund: Donations support national and/or Tennessee disasters.
- 15. President's Fund: Managed by the TFGC Assistant Treasurer, this fund is within the General Investment Fund and is supported by the TFGC President and is used as an emergency fund for TFGC.
- 16. Scholarship Fund: This fund is managed by the TFGC Assistant Treasurer. (Refer to Standing Rules Section V. Scholarships.)
- **NOTE:** Refer to *TFGC Committee Chair Job Descriptions* for further information on the above subjects.

SECTION X. ENDOWMENT

- 1. A minimum of 10 percent of the annual net earnings of the TFGC Endowment Trust Fund (ETF) shall be added to the corpus of the Fund (Agreement and Declaration of Trust, TFGC 1996, Item V-A).
- 2. Requests for distribution of income from the ETF of TFGC shall be made to the ETF chair from each district and the ETF chair. The 7 trustees of the ETF shall determine which request shall be granted. ETF grant information and application forms are located on the TFGC website.
- 3. The *ETF Contribution Form* is in *The Volunteer Gardener* and is located on the website.
- 4. ETF donations are sent to the ETF chair.

SECTION XI. EXPENSES

- 1. Expenses incurred by TFGC relating to the operation of any program or project where funds are raised shall be deducted from the proceeds available in the fund.
- 2. Budgeted amounts for officers and chairs are for those who have no funds available for their expenses per se. *Expense Reimbursement Request—Form B* with vouchers and receipts shall be submitted for reimbursement.
- 3. *Expense Reimbursement Request—Form B* and vouchers for all expenditures shall be filed with the TFGC Treasurer by all officers and chairs managing any TFGC funds within 30 days following the event.
- 4. No gifts shall be given by the outgoing administration unless \$5,000 or more can be held for the incoming administration. Provided \$5,000 minimum is led in the TFGC General Fund, outgoing

administration gifts shall be limited to \$2,000.

- * The exception would be gifts for IRH&G/Racheff, which may be greater than \$2,000.
- ** Any other gifts exceeding \$2,000 shall require TFGC Board approval.

SECTION XII. PRESIDENT'S EXPENSES

- 1. Following the election, the President shall be reimbursed for the printing of TFGC documents.
- 2. As the events occur, the President shall be reimbursed for the following: 3 National Garden Clubs, Inc. (NGC) conventions, 3 Deep South Garden Clubs, Inc. (DSGC) conventions, two TFGC conventions, one Conservation Camp, 2 NGC board meetings, and required TFGC meetings.
- 3. The President shall be reimbursed for printing, postage, telephone, and internet expenses incurred in TFGC business. A contingency amount of \$200 shall cover expenses subject to Executive Committee approval and subsequent Board of Directors' approval at the next meeting following submission of expenses by the President.

SECTION XIII. CONVENTIONS, CONSERVATION CAMPS & OTHER MEETINGS

- 1. TFGC conventions, Conservation Camps, and Board of Directors' meetings shall not be considered as a source of revenue. Every effort shall be made to operate these events on a break-even or marginal profit basis.
- 2. Should there be surplus funds from a convention or Conservation Camp, after a complete financial report and within 60 days following the close of a convention or Conservation Camp, the TFGC Treasurer shall return to the district hosting the convention or Conservation Camp, 40 percent of the surplus funds with the other 60 percent remaining in the TFGC general fund.
- 3. During the year in which TFGC hosts the DSGC Convention in Tennessee, flexibility shall be allowed in the requirements for date of the TFGC Convention. According to the rotation (every 6 years), Tennessee last hosted the DSGC Convention in 2024.
- 4. Refer to the *Events Reference Guide*, which is available on the TFGC website, for organizing conventions, camps, and other meetings.
- 5. A convention will be held in the year of installation of the new Board of Directors, along with the Annual Meeting. In the second year of the new Board of Directors, an Annual TFGC two-day Convention, Business Meeting, and Award Banquet will be held.
- 6. A Conservation Camp shall be held in the second year of administration with conventions and camps alternating each year.

SECTION XIV. SPEAKERS & SERVICES

- 1. Any member of the TFGC Board of Directors may lecture for a fee on any subject other than the field of her chairship.
- 2. A donation shall be made to meeting places (if used during each administration) in appreciation for the use of facilities, as well as for applicable use of the telephone, fax, copier, and office use.

SECTION XV. SCHOLARSHIPS

TFGC shall award scholarships not to exceed \$4,500 in any fiscal year to those recommended by the Scholarship Committee and approved by the Board of Directors if funds are available.

SECTION XVI. MEMORIAL/BENEVOLENCE

- 1. The Benevolence Fund was established from funds donated from board members to remember members and their families during times of illness or loss of loved ones. This fund shall be managed by the TFGC Assistant Treasurer.
- 2. TFGC members who died during each garden club year will be remembered during the memorial service held at the TFGC Convention or the Annual Business Meeting.
- 3. Upon the death of a TFGC Board Member, a contribution of \$50 from the Benevolence Fund will be made to the Endowment Trust Fund.
- 4. Upon the death of a family member of the TFGC Board of Directors, the Corresponding Secretary will send a card.
- 5. Donations to the fund will be collected at Board of Directors meetings, and monies will be deposited in the General Investment Fund/Benevolence Fund by the Assistant Treasurer.

SECTION XVII. SENIOR GARDEN CLUBS

Members of TFGC are encouraged to sponsor a Senior Garden Club within their Assisted Living, Memory Care, and Nursing Home facilities. The sponsoring club may provide programs and projects appropriate to the abilities of the senior members. The process for registration and award opportunities would be similar to sponsoring a Youth Garden Club and receiving the same credit of points on the *President's Reports*. Annual membership fees and forms for the sponsored senior club would be in keeping with those of youth clubs.

Approved by vote of the delegates at:

- March 22, 2012, Spring Board of Directors Meeting
- February 19, 2013, Spring Board of Directors Meeting
- October 8, 2014, Fall Board of Directors Meeting
- October 5, 2016, Fall Board of Directors Meeting
- DSGC, updated March 23, 2017
- June 13, 2017, Spring Board of Directors Meeting
- October 3, 2017, Fall Board of Directors Meeting
- February 16, 2018, Winter Board of Directors Meeting
- June 18, 2018, Annual Business Meeting
- October 2, 2018, Fall Board of Directors Meeting
- January 31, 2019, Winter Board of Directors Meeting
- June 13, 2019, Summer Board of Directors Meeting
- October 15, 2019, Fall Board of Directors Meeting
- October 25, 2021, Fall Board of Directors Meeting
- January 29, 2024, Winter Board of Directors Meeting
- September 29, 2024, Fall Board of Directors Meeting
- April 22, 2025, Annual Business Meeting
- June 10, 2025, Spring Board of Directors Meeting