

# 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 TN Sales and Use Tax Certificate of Exemption is to be renewed by the TFGC President every four years through the TN Department of Revenue with the expiration date on the current form. (Approved 10/3/17 BOD). The TN Sales and Use Tax Exemption Number is to be used only by TFGC and 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 TN Dept of Revenue forms are on file with the TFGC President, who sends a copy to the TFGC Treasurer and to event chairmen upon request.
6. IRS-990 shall be filed by August 15. Extension Form 8868, if needed, may be downloaded from [www.IRS.gov](http://www.IRS.gov). All financial records are delivered to the CPA firm by May 31<sup>st</sup>, 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&H/Racheff books to the TFGC Treasurer by May 31<sup>st</sup>, well in advance of the deadline of August 15. Verification of May 31<sup>st</sup> deadline and mailing to the IRS is made by the TFGC Treasurer. The TFGC Treasurer signs legal documents for years served.
7. Corporate Annual Report to Tennessee Secretary of State, SS-4444, shall be filed by August 1<sup>st</sup> with a fee included (presently \$20 and \$40 with changes). Form may be downloaded from TN Secretary of State, Corporate Division, ([tnbear.tn.gov/ar](http://tnbear.tn.gov/ar) or calling 615-741-2286) by the TFGC Treasurer.
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.eftps.gov](http://www.eftps.gov).

9. TFGC and IRH&G/Racheff must register yearly (before September 30<sup>th</sup> - to be six months after 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 and the IRH&G/Racheff Treasurer, respectively. The forms are available from the TFGC President. (Approved 10/3/17 BOD).
10. **TFGC fiscal year runs April 1 – March 31. All Financial Records are due to the CPA firm on May 31.**

## **Section II. RECORDS**

1. All notebooks kept as permanent TFGC records shall be 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 at TFGC Headquarters/Racheff.
2. The National Garden Club, Inc. (hereafter referred to as NGC) report and final financial report will be added at the Summer Board of Directors Meeting. These files will be returned to the outgoing President at the Winter Board of Directors Meeting in the even-numbered year.
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 president expenses shall be submitted thirty (30) days or before following the closing of the treasurer's books on March 31<sup>st</sup> in the year of changing administrations.
4. TFGC Forms are document records created to perform the business of the organization. When existing forms require updated information, this shall be performed by a TFGC Officer or TFGC Chairman that utilizes the form for TFGC business. Existing forms are on the TFGC Website. Chairmen update a form by downloading to a personal computer, update and send to the TFGC Webmaster 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 Chairman for TFGC business. (Approved BOD 2/16/18)
5. Any forms or records that contain personal information should be shredded at the end of each administration (example: 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. The jeweler with the pin mold: Epperson's LLC, 6190 Georgetown Rd NW, Cleveland TN; phone: 423-479-2847.

#### **Section V. PRESIDENT'S PROJECT**

1. If a project of the President is to be continued beyond two (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 ten (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 AND FUNDING**

1. Each administration shall adopt a two-year (2) **Budget** in June of the odd-numbered year and review in October of the even-numbered year. The budget and all papers pertaining to finance shall be dated.
2. **Bonding** is required for those handling TFGC funds. Those people include the TFGC Treasurer, TFGC Assistant Treasurer, IRH&G/Racheff Treasurer, IRH&G/Racheff Assistant Treasurer and the Endowment Trust Chairman.
3. **Endowment Trust Fund** (hereafter referred to as **ETF**)—Mail donations to ETF Chairman using ETF Contribution Form (found on TFGC website and in *The Volunteer Gardener*).
4. **District Directors** shall share finance and funding information with the District Officers and Chairmen who may then contact clubs for late dues, corrections, completeness, more possible donations, and enhancement of the chairmanships and TFGC goals.
5. **District Chairmen** shall be responsible for contacting the TFGC Chairmen with information about clubs and the district and to seek directions on the chairmanships.

6. **District Retained Donations**, Blue Star Markers and other subjects specified for district, are mailed to the district treasurer. Habitat for Humanity District Fund was deleted and closed out in each district (BOD June 13, 2019).
7. **District TFGC Support** (aka State Stipend) is made by each district by submitting \$1,500 for two years or \$750.00 per year to support the president's term. The support is sent to the TFGC Treasurer.
8. No member of the TFGC Board of Directors shall spend TFGC **funds** without approval of the TFGC Board of Directors.
9. All **fund-raising projects** involving statewide participation shall be submitted to the TFGC Executive Committee for prior approval.
10. 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.
11. **TFGC Chairmen** shall be responsible for contacting District Chairmen providing information, guidance and education.
12. **TFGC Donations** are mailed to the TFGC Treasurer (except Endowment Trust donations and District Retained Donations) using TFGC Receipts Transmittal Sheet - Form A found on the TFGC website. The Treasurer sends a donations list (Club Record Sheets) to District Directors.
13. **TFGC Dues**—ALL membership dues are mailed to the District Directors. Use TFGC Membership Dues – Form C located on the TFGC website ([www.tfgconline.org](http://www.tfgconline.org) –Forms and Resources). Send three (3) copies. After verification and correction, if necessary, of clubs' membership forms, the District Director sends information and checks to the TFGC Treasurer keeping a copy for her files. The TFGC Treasurer sends a copy to Membership Database Chairman and retains a copy for her files.
14. **TFGC funds** may not be transferred from one account to another without Executive Committee approval except for those assigned in designated accounts, which may be invested (i.e. Life Membership Fund or the Scholarship Fund).
15. **Ways and Means** monies shall be channeled through the Ways and Means Chairman. A special committee designated by the President shall account for special fund-raisers or projects. Surplus Ways & Means items are determined by the President before the end of the term by either collecting the items, discounting them to sell, donating the surplus to the districts to sell or share the money with TFGC or to Racheff to sell.

### **Section VIII. DUES**

1. Each club is responsible for accurately and thoroughly completing the form TFGC Membership Dues - Form C and sending the dues form (3 copies) 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 *The Volunteer Gardener* mailing list and must be correct including the nine-digit zip code. The Club Presidents list will be compiled from the total of the dues forms by the Membership Database Chairman and is the basis of *The National Gardener* email list.
2. The District Director or Designee will send the Membership/Dues Forms and Dues Checks to the TFGC Treasurer for deposit.

3. Dues are payable April 1<sup>st</sup> and delinquent after June 1. If dues are not received by June 1<sup>st</sup>, clubs will be considered delinquent and not eligible for TFGC awards. Clubs will be removed for nonpayment on September 1.

### **Section IX. DONATED FUNDS**

1. Each club is responsible for sending donated funds to the **TFGC Treasurer, with the exception of the Endowment Trust Fund (sent to ETF chairman) and District Retained Donations (Blue Star Memorial Marker Fund)**, which are sent to the District Treasurer. Use TFGC Receipts Transmittal Sheet – Form A. TFGC Treasurer and ETF Chairman will send lists of donations to the District Directors for their records. Habitat for Humanity District Fund deleted and closed out in each district (BOD June 13, 2019).
2. **Calendar** Funds (orders) are sent by clubs to the District Calendar Chairman who tabulates and orders the calendars from the TFGC Calendar Chairman. The TFGC Calendar Chairman confers with the TFGC Treasurer in ordering the Calendars from NGC. Price will be two dollars (\$2.00) over cost of NGC calendars. All profits go to scholarships.
3. Clubs are encouraged to consider donations to other TFGC projects including:
  - **Book of Recognition and Remembrance** housed at the TFGC Headquarters/Racheff;
  - **Conservation Education Fund (CEF)** to support the Mack Prichard Legacy Project.
  - **Endowment Trust Fund (ETF):** 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);
  - **Executive Residence** in Nashville;
  - **Friends of Racheff:** Membership cost is seventy-six (\$76) dollars for individuals and clubs;
  - **Land Trust: TFGC Continuing Project—Cumberland Trail State Scenic Trail;**
  - **Life Memberships in TFGC, Deep South Garden Clubs, Inc.** (hereafter referred to as DSGC) and NGC. Individuals and clubs are encouraged to honor someone and purchase their own life memberships;
  - **Ivan Racheff House and Gardens,** TFGC Headquarters, Knoxville TN.;
  - **National/Tennessee Natural Disasters Fund;**
  - **Scholarship Fund,** etc.

**Note:** Refer to Informational Form – Form F – Where to Send Checks for TFGC

### **Section X. ENDOWMENT**

1. A minimum of ten percent (10%) 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 Chairman from each District and the ETF Chairman. The seven (7) Trustees of the ETF shall determine which request shall be granted (Amended on October 8, 2014, by Board

of Directors at Pickwick Landing State Park, TN). ETF Grant Information and Application forms are located on the TFGC website.

3. The ETF Donation Form is printed in *The Volunteer Gardener* and located on the TFGC Website.
4. ETF Donations are sent to the ETF Chairman.

#### **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 Chairmen are for those who have no funds available for their expenses per se. TFGC Financial Report – Form B with vouchers and receipts shall be submitted for reimbursement.
3. The TFGC Financial Report - Form B and vouchers for all expenditures shall be filed with the TFGC Treasurer by all Officers and Chairmen handling any TFGC funds within thirty (30) days following the event.
4. No gifts shall be given by the outgoing administration unless five thousand dollars (\$5,000) or more can be left for the incoming administration. Provided five thousand dollars minimum is left in the TFGC General Fund, outgoing administration gifts shall be limited to two thousand dollars (\$2,000). \*The exception would be for IRH&G/Racheff, which may be greater than \$2,000. \*\*Any other gifts exceeding \$2,000 shall require TFGC Board approval. (\*Amended 6/13/17 BOD) (\*\*Amended 10/2/18 BOD)

#### **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: three (3) National Garden Club, Inc. (NGC) Conventions, three (3) Deep South Garden Clubs, Inc. (DSGC) Conventions, one TFGC Convention, one Conservation Camp, two (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 two hundred dollars (\$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 AND 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 sixty (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% of the surplus funds with the other 60% remaining in the TFGC general fund. (Winter BOD 1/31/19)

3. During the year in which TFGC hosts the DSGC Convention in Tennessee, flexibility shall be allowed in the requirements for date for the TFGC Convention. According to the rotation (every six years), Tennessee hosts the DSGC Convention in 2018, 2024, etc.
4. Refer to the TFGC Events Manual, 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 Meeting will be called for one day of business and presenting awards.
6. A Conservation camp shall be held in the second year of an administration with conventions and camps alternating each year. (Items 5 and 6: BOD 10/15/19)

#### **Section XIV. SPEAKERS AND SERVICES**

1. Any member of the TFGC Board of Directors may lecture for a fee on any subject other than the field of her chairmanship.
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 telephone, fax, copier and office use.
- 3.

#### **Section XV. SCHOLARSHIPS**

TFGC shall award scholarships not to exceed four thousand, five hundred dollars (\$4,500.00) in any fiscal year to those recommended by the Scholarship Committee and approved by the Board of Directors if funds are available. NOTE: Motion to increase scholarship from \$1,200 to \$1,500 was approved at the Spring BOD Meeting 2/19/13.

#### **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, a card will be sent by the Corresponding Secretary.
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.

**Note:** Approved BOD 10-5-2016 (Section XVI.TFGC 501 (c)(3) Umbrella—BOD voted to discontinue 1/27/2016; Section XVII. Memorial /Benevolence became Section XVI approved at BOD 10/5/2016)

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  
Bylaws Chairman updates September 2021